

FACT BOOK



Revised for
2016-17

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	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
REVENUES												
Beginning Fund Balance	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	31,665,559
Prior Period Adjustment	0	0	0	1,008,000	0	0	0	0	0	0	0	0
Local Sources	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	183,321,292
State Sources	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	35,806,499
Federal Sources	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	1,665,595
Other Financing Sources	<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>	<u>0</u>
Total Resources Available	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	252,458,945
EXPENDITURES												
Instruction												
Reg Progs-Elem/Sec	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	86,949,385
Spec Progs-Elem/Sec	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	37,100,390
Voc.Ed. Programs	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	5,755,521
Other Inst. Progs-Elem/Sec	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	668,126
Non-Public School Programs	0	0	0	0	0	0	31,549	21,055	10,692	11,756	26,306	21,942
Adult Education Progs	<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>	<u>0</u>
Total Instruction	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	130,495,364
Support Services												
Pupil Personnel	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	8,637,182
Instructional Staff	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	5,213,154
Administration	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	10,569,909
Pupil Health	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	2,165,523
Business	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	1,859,038
Oper & Maint of Plant Svcs	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	15,696,512
Student Transp. Svcs	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	13,183,652
Central	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	3,489,068
Other Support Svcs	<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>	<u>127,780</u>
Total Support Services	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	60,941,818
Oper of Non-Instruct Svcs												
Student Activities	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	4,669,384
Community Services	<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>	<u>133,721</u>
Total Op of Non-Inst Svcs	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	4,803,105
Facilities Acquisition, Construct. & Improvmt Svcs												
	<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>	<u>0</u>
Debt Service & Fund Transfers	<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>	<u>27,457,680</u>
Total Resources Utilized	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	223,697,967
Ending Fund Balance Unreserved												
Reserved - PSERS	0	0	0	0	0	1,200,000	1,200,000	3,700,000	5,000,000	4,500,000	2,117,000	2,117,000
Reserved - Health Care	0	0	0	0	0	0	0	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909
Reserved - Millage Stabilization	0	0	0	0	0	0	0	3,349,200	6,830,500	5,951,300	5,646,426	5,471,005
Reserved - Athletics	<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>	<u>89,487</u>
Total GF Fund Balance	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	28,760,978

WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND BUDGET (including FEDERAL PROGRAMS & TECHNOLOGY)

For Period Indicated

Fiscal Year Beginning 7/1	<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>	<u>2016-17</u>
REVENUES													
Beginning Fund Balance	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	29,299,721
Local Sources	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	188,305,087
State Sources	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	39,665,177
Federal Sources	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	1,483,009
Other Financing Sources	<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>	<u>0</u>
Total Revenues	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	258,752,994
EXPENDITURES													
Instruction													
Regular Progs-Elem/Sec	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	94,677,455
Special Progs-Elem/Sec	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	35,301,776
Vocational Ed Progs	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	6,284,808
Other Inst Prog-Elem/Sec	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	806,305
Nonpublic School Programs	0	0	0	0	0	0	0	0	25,150	16,712	11,755	50,872	26,853
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>34,908</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instruction	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	137,097,197
Support Services													
Pupil Personnel	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	9,103,816
Instructional Staff	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	5,677,842
Administration	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	11,437,154
Pupil Health	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	2,177,760
Business	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	1,808,815
Oper & Maint of Plt Svcs	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	18,027,336
Student Trans. Svcs	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	13,409,049
Central	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	3,593,682
Other Support Services	<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>	<u>226,988</u>
Total Support Services	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	65,462,442
Oper of Non-Instruc Svcs													
Student Activities	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	4,993,685
Community Services	<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>	<u>141,877</u>
Total Op Non-Ins Svcs	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	5,135,562
Facilities Acquisition, Construct. & Improv. Svcs													
	198,991	250,423	311,609	313,400	400,000	812,000	687,000	731,200	722,500	0	0	0	0
Debt Service													
	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	25,318,815
Fund Transfers													
	0	0	0	0	934,000	0	0	0	0	3,275,500	5,188,800	8,857,625	4,410,279
Budgetary Reserve													
	<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>	<u>0</u>
Total Expenditures	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	237,424,295

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

Fiscal Year Ending June 30,	2007	2008	2009	2010	2011	2012	2013	2014	2015 *	2016 *
EXPENSES										
Governmental Activities										
Instruction	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	144,772,158
Instructional student support	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	17,710,876
Administrative & financial support services	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	18,127,334
Operation & maintenance of plant services	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	17,439,654
Pupil transportation	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	14,042,517
Student activities	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	5,132,865
Community services	76,445	81,960	122,164	125,654	127,041	115,730	145,929	116,354	140,742	142,350
Interest on long term debt	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	8,945,807
Unallocated Depreciation Expense	7,263,812	9,898,713	12,484,452							
Total Governmental Activities	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	226,313,561
Business Type Activities										
Food Service	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	3,229,852
TOTAL PRIMARY GOVERNMENT ACTIVITIES	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	229,543,413
PROGRAM REVENUE										
Governmental Activities										
Charges for service										
Instruction	368,684	405,167	430,893	516,690	759,951	846,715	726,912	437,675	362,760	542,986
Operation & maint of plant	32,299	28,234	32,844	38,933	199,984	220,596	298,044	332,728	347,233	402,308
Student activities	146,031	137,451	118,783	120,723	119,438	123,369	413,737	419,389	423,407	430,050
Operating grants and contributions	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	27,743,196
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total Governmental Program Revenue	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	29,118,540
Business Type Activities										
Charges for services										
Operating grants and contributions	504,267	528,494	600,091	663,190	786,659	832,383	861,272	904,898	940,701	973,508
Total Business Type Program Revenues	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	3,266,630
TOTAL PRIMARY GOVERNMENT REVENUES	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	32,385,170
NET REVENUES (EXPENSES)										
Governmental Activities	(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)	(197,195,021)
Business Type Activities	24,548	43,570	132,484	138,464	74,104	123,501	20,045	(38,454)	94,086	36,778
TOTAL PRIMARY GOVERNMENT NET REVENUES	(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)	(197,158,243)
GENERAL REVENUES										
Property taxes, levied for general purpose	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	155,710,300
Taxes levied for specific purpose	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	24,321,396
Grants, entitlements, and contributions not restricted to specific programs	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	10,928,639
Investment earnings	6,141,668	5,201,672	2,459,306	429,007	135,772	196,339	155,424	137,174	258,288	392,047
Gain on sale of asset	-	-	-	-	-	9,929	5,300	20,608	70,058	-
Other	9,580	122,733	44,093	152,932	103,408	93,938	496,037	146,367	132,287	179,384
Total General Revenues	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	191,531,766
Change in Net Position	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	(5,626,477)

* 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,	2007	2008	2009	2010	2011	2012	2013	2014	2015 *	2016 *
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES										
ASSETS										
Current Assets:										
Cash and Cash Equivalents	\$ 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	\$ 18,815,259
Investments	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	54,687,944
Investments - restricted	-	-	-	-	-	1,892,658	1,894,735	-	-	-
Due from other governments	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	4,622,573
Other receivables	2,477,811	795,649	885,464	1,289,510	673,799	1,469,072	1,460,092	872,454	1,011,818	1,806,658
Taxes receivables	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	3,615,153
Prepaid expenses	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	2,434,975
Inventories	-	-	-	-	14,020	10,115	34,756	17,200	15,646	27,633
Total Current Assets	<u>89,124,271</u>	<u>70,430,734</u>	<u>51,717,984</u>	<u>56,902,747</u>	<u>61,713,176</u>	<u>63,460,884</u>	<u>83,061,735</u>	<u>88,108,312</u>	<u>81,648,959</u>	<u>86,010,195</u>
Noncurrent Assets:										
Capital Assets										
Land	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	28,289,916
Construction-in-progress	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	13,850,498
Land improvements	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	15,770,266
Buildings	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	398,442,243
Furniture and equipment	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	36,691,444
Less: Accumulated depreciation	(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)	(199,102,669)
Total Noncurrent Assets	<u>298,116,178</u>	<u>305,979,866</u>	<u>311,101,576</u>	<u>309,091,472</u>	<u>300,305,181</u>	<u>293,967,366</u>	<u>299,110,422</u>	<u>299,197,503</u>	<u>303,134,076</u>	<u>293,941,698</u>
TOTAL ASSETS	<u>387,240,449</u>	<u>376,410,600</u>	<u>362,819,560</u>	<u>365,994,219</u>	<u>362,018,357</u>	<u>357,428,250</u>	<u>382,172,157</u>	<u>387,305,815</u>	<u>384,783,035</u>	<u>379,951,893</u>
DEFERRED OUTFLOW OF RESOURCES										
Other post-employment benefits	-	-	-	-	141,479	-	-	-	-	-
Deferred amount on refunding	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	7,550,581
Deferred pension contributions	-	-	-	-	-	-	-	-	18,609,908	22,053,155
Deferred pension	-	-	-	-	-	-	-	-	4,661,632	9,097,787
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 390,017,237</u>	<u>\$ 379,011,771</u>	<u>\$ 365,200,328</u>	<u>\$ 367,931,163</u>	<u>\$ 364,259,101</u>	<u>\$ 359,518,024</u>	<u>\$ 386,563,671</u>	<u>\$ 392,850,071</u>	<u>\$ 415,646,211</u>	<u>\$ 418,653,416</u>
LIABILITIES AND NET POSITION										
LIABILITIES										
Current Liabilities:										
Accounts payable and other current liabilities	\$ 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	\$ 22,384,967
Accrued interest	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	1,500,949
Unearned revenues	33,733	64,960	84,070	69,416	91,412	119,874	125,583	195,159	253,175	317,848
Bonds and notes payable, net	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	16,976,211
Total Current Liabilities	<u>36,521,818</u>	<u>36,955,705</u>	<u>33,532,167</u>	<u>32,942,348</u>	<u>33,172,340</u>	<u>34,057,507</u>	<u>39,540,135</u>	<u>42,871,514</u>	<u>41,661,763</u>	<u>41,179,975</u>
Noncurrent Liabilities:										
Bonds and notes payable, net	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	273,049,843
Accrued severance and compensated absences	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	4,626,439
Other post-employment benefits	-	-	-	-	-	41,873	37,180	236,392	293,516	406,171
Net pension liability	-	-	-	-	-	-	-	-	262,381,000	293,071,000
Total Noncurrent Liabilities	<u>324,937,974</u>	<u>313,104,003</u>	<u>303,123,592</u>	<u>302,580,504</u>	<u>292,689,327</u>	<u>279,975,578</u>	<u>293,283,602</u>	<u>289,181,412</u>	<u>545,083,983</u>	<u>571,153,453</u>
TOTAL LIABILITIES	<u>361,459,792</u>	<u>350,059,708</u>	<u>336,655,759</u>	<u>335,522,852</u>	<u>325,861,667</u>	<u>314,033,085</u>	<u>332,823,737</u>	<u>332,052,926</u>	<u>586,745,746</u>	<u>612,333,428</u>
DEFERRED INFLOW OF RESOURCES										
Deferred pension	-	-	-	-	-	-	-	-	18,757,000	1,803,000
NET POSITION (DEFICIT)	<u>3,632,538</u>	<u>6,490,930</u>	<u>8,986,024</u>	<u>9,548,641</u>	<u>7,267,325</u>	<u>8,229,186</u>	<u>6,046,011</u>	<u>7,934,731</u>	<u>21,286,858</u>	<u>11,466,225</u>
Net investment in capital assets	-	-	-	-	-	-	-	-	-	-
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	27,440,218
Unrestricted	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)	(234,389,455)
TOTAL NET POSITION (DEFICIT)	<u>28,557,445</u>	<u>28,952,063</u>	<u>28,544,569</u>	<u>32,408,311</u>	<u>38,397,434</u>	<u>45,484,939</u>	<u>53,739,934</u>	<u>60,797,145</u>	<u>(189,856,535)</u>	<u>(195,483,012)</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 390,017,237</u>	<u>\$ 379,011,771</u>	<u>\$ 365,200,328</u>	<u>\$ 367,931,163</u>	<u>\$ 364,259,101</u>	<u>\$ 359,518,024</u>	<u>\$ 386,563,671</u>	<u>\$ 392,850,071</u>	<u>\$ 415,646,211</u>	<u>\$ 418,653,416</u>

* 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 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	Actual 2015-16	Budget 2016-17
Staff	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	141,123.7	149,108.8
Total Salaries	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	88,923.5	92,158.2
Administration											
Reg Salaries	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	8,027.5	7,864.4
Teachers											
Reg Salaries	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	61,938.5	64,640.2
Extra Duty Pymnts	1,028.0	1,197.0	1,118.7	899.6	843.2	840.2	992.6	1,007.6	1,059.6	1,161.3	1,063.1
Sabbatical Pymnts	301.8	43.9	103.9	129.9	168.7	88.4	179.1	35.2	125.0	304.5	190.0
Subject Chair Pymnts	392.3	412.6	437.5	429.0	420.8	389.4	348.5	346.7	365.9	365.4	398.6
Severance Pymnts	304.2	245.9	245.0	288.8	356.2	158.5	144.4	380.6	209.1	142.1	407.0
Supplemental Contracts	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	2,051.4	2,039.9
Total Teachers	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	65,963.1	68,738.7
Technical											
Reg Salaries	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	3,679.7	3,708.3
Office Clerical											
Reg Salaries	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	6,058.3	5,927.7
Crafts and Trades											
Reg Salaries	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	5,194.9	5,919.1
Benefits											
Medical	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	18,953.6	18,867.6
Dental	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	1,259.4	1,346.7
Vision	154.0	161.1	167.6	153.2	140.7	140.4	168.0	113.1	195.9	176.7	157.2
Prescription	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	5,041.2	5,260.1
Social Security	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	6,451.4	7,014.6
Retirement	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	22,726.1	27,487.1
Tuition Reimbursement	946.3	887.1	977.5	1,301.5	1,113.7	728.0	733.3	610.0	360.4	196.9	600.0
Life & Disability	518.6	480.6	538.9	417.1	683.0	397.0	263.1	307.0	417.8	321.1	450.5
Wrkrs Comp/Unemp/Other	731.3	728.5	911.1	708.8	649.6	720.5	654.3	800.6	823.2	1,461.8	733.1
Total Benefits	30,271.8	32,567.6	31,967.2	32,567.9	33,697.9	36,715.2	40,264.1	45,449.6	51,184.0	56,588.2	61,916.8
(Less) cost sharing	(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)	(4,387.9)	(4,966.3)
Net Benefits	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	52,200.2	56,950.6
Prof. & Tech. Services	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	16,811.9	16,963.3
Substitute Service	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	1,926.4	1,633.2
Contracted Therapeutic Staff	523.9	682.3	1,031.9	857.8	758.3	620.8	666.7	860.2	1,299.2	1,571.8	1,730.0
Contracted Aides	363.6	473.9	326.3	442.5	358.5	679.2	831.6	1,123.4	1,138.8	1,496.2	2,312.1
CCIU - Special Ed Programs	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	3,603.2	3,554.8
Occupation/Physical Therapy	930.1	966.3	984.9	925.1	919.7	975.0	1,087.4	1,004.4	982.0	1,060.0	993.1
Due Process Hearings	332.4	507.9	586.9	475.5	882.8	694.8	738.2	603.3	496.1	948.7	721.0
Early Intervention	224.6	196.2	366.4	369.0	255.0	263.1	353.7	260.5	276.5	365.8	288.5
Extended School Year	395.6	410.9	497.7	620.4	626.0	447.2	564.7	573.1	502.4	735.9	575.0
Alternative Ed - Special Ed	745.1	879.9	1,077.3	1,027.4	1,241.9	949.2	1,378.6	1,212.5	1,412.1	1,585.5	1,557.1
Alternative Education - Reg	235.5	251.3	329.9	191.3	258.9	410.1	419.4	426.5	745.9	727.5	782.0
Tax Collection	545.9	543.3	513.0	557.0	508.9	535.9	627.7	669.7	646.0	672.8	689.9
Legal	228.2	255.0	410.9	279.9	326.8	308.4	416.2	441.0	365.2	354.2	426.4
Other	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	1,763.9	1,700.3
Purchased Property Services	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	3,447.5	3,989.9
Electricity	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	1,621.8	1,852.0
Water/Sewer	345.5	403.5	427.2	421.2	486.6	473.7	511.6	505.4	521.0	502.9	565.5
Trash Removal	136.0	155.0	148.2	122.1	122.1	122.0	91.8	95.2	89.8	85.8	100.0
Office Rental	77.9	0.8	101.6	96.9	123.1	121.3	123.9	103.3	134.5	137.6	140.7
Other	1,264.3	1,275.4	1,152.8	1,127.6	930.5	943.2	905.7	965.1	1,009.0	1,099.3	1,331.6
Other Services	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	29,050.4	30,900.9
Charter Schools	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	9,455.1	9,938.0
Tuition: Special Education	2,195.6	2,247.9	2,472.5	2,132.0	2,418.5	2,645.8	2,548.0	2,376.4	2,651.9	2,462.8	3,124.3
Tuition: CAT	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	2,597.2	2,772.7
Tuition: Other	106.8	95.8	104.6	102.8	248.2	443.4	419.5	200.7	152.5	130.7	190.3
Bussing: Public Schools	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	4,905.4	4,820.3
Bussing: Non-Public	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	4,424.3	4,512.7
Bussing: Special Ed	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	3,495.5	3,676.9
Bussing: Extracurricular	334.0	260.1	384.9	281.4	333.5	274.3	291.1	284.6	325.5	316.3	375.1
Insurance	436.5	461.9	464.0	461.4	394.2	381.8	416.9	478.5	462.6	492.8	533.8
Telephone/Postage	561.0	527.1	643.0	375.3	448.7	497.1	462.1	390.2	501.0	489.4	532.0
Other Services - Glen Mills	502.8	640.2	614.1	1,263.0	1,026.8	714.3	866.0	-	-	-	-
Other	482.3	452.7	419.9	356.5	265.7	307.7	293.4	297.3	358.3	280.9	424.9
Supplies	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	4,717.5	5,447.7
Heating Fuel	1,235.9	1,060.1	1,788.1	1,097.4	1,123.8	780.8	695.0	978.8	876.5	620.2	910.0
Other Ops/Maint Supplies	819.5	925.6	789.5	807.8	603.2	670.3	735.4	777.4	648.7	652.5	781.2
Educational	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	1,925.2	2,055.9
Curriculum Proposals	396.7	1,148.5	1,373.4	850.7	622.3	455.0	793.5	885.1	1,230.0	1,123.3	1,058.8
Educational /Admin Software	353.1	464.8	314.6	610.2	347.1	410.3	356.9	327.0	409.9	394.3	540.1
Administration/Business	199.8	199.5	186.4	145.8	148.0	77.1	99.0	104.9	20.1	2.1	101.8
Other	9.8	14.3	18.1	28.2	23.5	19.7	-	-	-	-	-
Other Objects	283.2	351.4	262.9	258.0	226.5	344.7	(126.6)	359.6	534.1	367.2	490.3
Dues and Fees - Athletics	-	-	-	-	99.5	94.8	144.3	113.7	140.4	179.1	131.5
Property	1,748.0	2,335.8	1,133.0	972.9	1,837.1	1,117.4	1,313.7	511.4	455.8	542.9	717.9
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	1,345.0	1,045.8	701.7	583.0	1,149.6	585.7	663.4	511.4	455.8	542.9	717.9
Debt Service	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	18,350.4	25,263.8
Bond payments	19,825.5	20,106.0	21,626.3	24,436							

WEST CHESTER AREA SCHOOL DISTRICT

SPECIALLY FUNDED PROGRAMS

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Budget 2016-17
Title I-Ed. Disadvantaged⁽¹⁾ (2)	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	828,867	830,701
Title II-Improving Teacher Quality	356,992	310,327	327,835	182,432	416,795	311,219	248,990	199,397	293,923	373,949	277,148
Title III-LEP & Immigrant Inst	72,473	63,564	77,600	101,929	99,636	106,068	90,516	125,475	116,047	88,610	106,810
Title V-Innovative Education	28,353	820	10,299	-	-	-	-	-	-	-	-
Adult Basic Education, ESEA	31,796	30,192	30,192	24,781	22,687	28,969	28,969	-	-	-	-
Drug Free Schools	35,459	31,325	19,752	40,545	2,420	-	-	-	-	-	-
Summer Youth Employment	-	-	-	3,329	28,800	-	-	-	-	-	-
Classrooms to the Future	-	1,380,603	186,197	4,359	-	-	-	-	-	-	-
PEMA Public Assistance Grant	-	-	-	-	-	-	-	-	-	68,632	-
Medical Access	594,507	562,776	760,302	722,428	768,593	773,406	659,380	722,670	516,033	305,537	268,350
IDEA ⁽²⁾	<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>1,199,740</u>	<u>1,193,717</u>
TOTAL	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	2,865,335	2,676,726

⁽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>
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	127,780
2016-17 Budget	126,988

(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
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	14,652
2016-17 Budget	15,464

* 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>			
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	3,367,769	127,767	4,905,415	4,424,258	12,825,209
2016-17 Budget	3,554,898	121,971	4,820,258	4,512,656	13,009,783

** 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	
1992-93	137	2,104,586	9,736	3,058		12,794	
1993-94	140	2,129,272	10,480	3,500		13,980	
1994-95	145	2,446,033	10,543	3,297		13,840	
1995-96	151	1,971,324	10,877	3,387		14,264	
1996-97	156	2,341,847	10,930	3,496		14,426	
1997-98	162	2,404,133	11,022	3,755		14,777	
1998-99	171	2,510,642	11,841	3,791		15,632	
1999-00	181	2,797,041	12,047	3,849		15,896	
2000-01	**	208	2,820,106	11,660	4,491	16,151	
2001-02		205	3,143,385	11,432	4,851	16,283	
2002-03		206	3,284,154	11,590	4,905	16,495	
2003-04		206	3,355,511	11,615	4,977	16,592	
2004-05	***	209	3,501,857	11,671	4,626	425	16,722
2005-06		215	3,512,840	11,712	4,462	422	16,596
2006-07		214	3,416,549	11,789	4,509	408	16,706
2007-08	****	231	3,317,863	11,832	4,371	372	16,575
2008-09		230	3,678,246	11,746	4,312	383	16,441
2009-10		228	4,084,800	11,739	4,155	413	16,307
2010-11		219	3,901,969	11,777	3,799	411	15,987
2011-12		198	3,431,885	11,795	3,785	438	16,018
2012-13		198	3,522,381	12,786	3,432	429	16,647
2013-14		197	3,254,621	11,884	3,572	509	15,965
2014-15		198	3,056,819	11,808	3,536	556	15,900
2015-16		199	3,043,069	11,706	3,403	587	15,696
2016-17		198	3,071,541	11,835	3,179	639	15,653

** 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, 2016

Excludes Future Issues

<u>YEAR</u>	<u>Debt Service</u>	<u>Debt Service Payments</u>			<u>Debt Service</u>
	<u>Outstanding</u>				<u>Outstanding</u>
	<u>July 1</u> (principal only)	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>June 30</u> (principal & int)
2016 - 17	266,615,000	14,160,000	9,879,331	24,039,331	326,621,462
2017 - 18	252,455,000	14,950,000	10,045,936	24,995,936	301,625,526
2018 - 19	237,505,000	15,635,000	9,417,104	25,052,104	276,573,422
2019 - 20	221,870,000	16,230,000	8,783,771	25,013,771	251,559,651
2020 - 21	205,640,000	16,930,000	8,068,589	24,998,589	226,561,062
2021 - 22	188,710,000	17,570,000	7,379,171	24,949,171	201,611,891
2022 - 23	171,140,000	18,150,000	6,638,696	24,788,696	176,823,196
2023 - 24	152,990,000	18,455,000	5,754,044	24,209,044	152,614,151
2024 - 25	134,535,000	19,295,000	4,857,624	24,152,624	128,461,527
2025 - 26	115,240,000	20,240,000	3,912,744	24,152,744	104,308,783
2026 - 27	95,000,000	20,680,000	3,368,520	24,048,520	80,260,264
2027 - 28	74,320,000	22,095,000	2,246,096	24,341,096	55,919,168
2028 - 29	52,225,000	17,230,000	1,666,098	18,896,098	37,023,070
2029 - 30	34,995,000	17,035,000	1,132,765	18,167,765	18,855,305
2030 - 31	17,960,000	8,835,000	592,490	9,427,490	9,427,815
2031 - 32	9,125,000	9,125,000	302,815	9,427,815	-

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS

School Year	G. O. Notes Del Val	G.O. Bonds Refdgd Series	G.O. Bonds Refdgd Series A	Emmaus Loan	G.O. Bonds Refdgd Series AA	G.O. Bonds Refdgd Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Refdgd 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 A	G.O. Bonds Series	Future Issue					Total		
																			G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series			
	<u>\$13.461M</u>	<u>\$22.2M</u>	<u>\$37.9M</u>	<u>\$10M</u>	<u>\$28.22M</u>	<u>\$9.585M</u>	<u>\$21M</u>	<u>\$39.33M</u>	<u>\$8.215M</u>	<u>\$12M</u>	<u>\$30.89M</u>	<u>\$57.635M</u>	<u>\$7.85M</u>	<u>\$9M</u>	<u>\$4.88M</u>	<u>\$15.3M</u>	<u>\$32.03M</u>	<u>\$8.5M</u>	<u>\$10M</u>	<u>\$4.8M</u>	<u>\$10M</u>	<u>\$10M</u>				
2015-16*	1,251,520	365,494	1,720,723	104,145	1,931,775	735,351	630,000	1,919,050	860,725	489,763	1,371,750	2,575,200	3,412,242	161,843	627,943	192,910									18,350,433	
2016-17 **				203,667	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	931,321	95,517							24,134,848	
2017-18				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	1,253,905	259,712	236,121						25,491,769	
2018-19				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	1,253,838	259,612	438,163	94,408					25,844,287	
2019-20				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	1,253,770	259,512	443,163	207,237	255,000				26,178,683	
2020-21				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	1,253,703	259,412	443,034	212,237	504,750	255,000			26,673,022	
2021-22				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	1,253,635	259,312	442,892	212,108	504,500	504,750			26,872,733	
2022-23				852,133		735,089	635,000			489,763	15,735,750	2,476,800		262,343		2,348,250	1,253,568	259,175	442,737	211,966	504,250	504,500			26,711,324	
2023-24				953,000		739,339	634,850			489,763	9,182,250	2,477,350		262,243		2,346,750	7,123,500	259,038	442,569	211,811	504,000	504,250			26,130,712	
2024-25				956,400		737,289	634,700			494,763		7,842,600		262,123			13,224,750	258,900	442,389	211,643	503,750	504,000			26,073,306	
2025-26				953,733		734,033	634,550			494,575		7,882,600		262,003			13,191,250	258,762	442,198	211,463	503,500	503,750			26,072,417	
2026-27				716,467		739,533	634,400			494,388		20,181,850		261,883			10,200,000	258,625	442,001	211,272	503,250	503,500			25,967,168	
2027-28				5,700,000		734,283	4,579,250			2,499,200		8,741,600		2,086,763				258,488	441,801	211,075	503,000	503,250			26,258,710	
2028-29						732,720	4,580,750			2,753,800		8,741,900		2,086,928				2,273,350	441,596	210,875	502,750	503,000			22,827,669	
2029-30							4,578,650			2,755,000		8,745,000		2,089,115				2,272,750	441,388	210,670	502,500	502,750			22,097,823	
2030-31							4,582,950			2,757,400				2,087,140				2,270,350	2,766,176	1,320,462	502,250	502,500			16,789,228	
2031-32							4,578,350			2,762,625				2,086,840				2,271,150	2,766,219	1,318,186	502,000	502,250			16,787,620	
2032-33																			2,765,514	1,318,422	501,750	502,000			5,087,686	
2033-34																			2,768,720	1,320,787	3,496,500	501,750			8,087,757	
2034-35																					3,346,500	2,996,500			6,343,000	
2035-36																						3,196,500	2,871,500			6,068,000
2036-37																						976,500	2,746,500			3,723,000
2037-38																							2,551,500			2,551,500
	<u>\$1,251,520</u>	<u>\$365,494</u>	<u>\$1,720,723</u>	<u>\$13,684,678</u>	<u>\$23,783,375</u>	<u>\$10,297,368</u>	<u>\$30,483,450</u>	<u>\$47,924,900</u>	<u>\$5,144,900</u>	<u>\$19,419,613</u>	<u>\$41,623,775</u>	<u>\$84,529,150</u>	<u>\$8,149,442</u>	<u>\$13,485,032</u>	<u>\$5,311,457</u>	<u>\$18,823,110</u>	<u>\$43,013,240</u>	<u>\$12,033,665</u>	<u>\$16,606,681</u>	<u>\$7,694,622</u>	<u>\$17,813,250</u>	<u>\$17,963,250</u>	<u>\$441,122,693</u>			

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

* actual amounts

** Forecast Projection February 2017

Note: 2017-18 through 2037-38 are based on projections done in February 2017.

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE HISTORY BY FUND

<u>YEAR</u>	<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>	
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
2015-16	10,174,433	8,176,000	-	-	-	-	18,350,433
Budget 2016-17	10,943,813	14,320,000	-	-	-	-	25,263,813

WEST CHESTER AREA SCHOOL DISTRICT
Gross Principal Debt Outstanding
as of February 2017

	2016-2017*	2017-2018	2018-2019	2019-2020	2020-2021	2021-2026	2026-2031	2031-2032	Total Principal
Emmaus Note 2009	5,000	5,000	5,000	5,000	650,000	3,190,000	6,110,000	-	9,970,000
Series AA of 2010 GOR	2,510,000	1,795,000	3,160,000	3,290,000	3,420,000	4,410,000	-	-	18,585,000
Series 2011 GOR	525,000	540,000	545,000	560,000	570,000	3,090,000	2,075,000	-	7,905,000
Series A of 2012 GOB	-	-	-	-	-	20,000	16,535,000	4,445,000	21,000,000
Series AA of 2012 GOR	115,000	7,835,000	8,295,000	7,875,000	7,360,000	7,620,000	-	-	39,100,000
Series 2013 GOR	765,000	795,000	815,000	825,000	850,000	-	-	-	4,050,000
Series 2014 GOB	-	-	-	-	-	10,000	9,340,000	2,650,000	12,000,000
Series A of 2014 GOB	4,485,000	5,000	5,000	800,000	1,085,000	24,500,000	-	-	30,880,000
Series AA of 2014 GOB	270,000	270,000	280,000	290,000	295,000	12,670,000	43,205,000	-	57,280,000
Series 2015 GOB	3,320,000	1,290,000	-	-	-	-	-	-	4,610,000
Series A 2015 GOB	5,000	5,000	5,000	5,000	5,000	25,000	7,610,000	2,030,000	9,690,000
Series AA 2015 GOB	665,000	680,000	710,000	735,000	755,000	770,000	-	-	4,315,000
Series 2016 GOB	1,490,000	1,725,000	1,810,000	1,840,000	1,935,000	6,400,000	-	-	15,200,000
Series A 2016 GOB	5,000	5,000	5,000	5,000	5,000	31,005,000	1,000,000	-	32,030,000
Total	14,160,000	14,950,000	15,635,000	16,230,000	16,930,000	93,710,000	85,875,000	9,125,000	266,615,000

Source: District Debt Service Schedules
* Forecast Projection February 2017

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

	<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>
Total General Fund Revenues*	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	220,793,385
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	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	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	220,793,385
Annual Arithmetic Average (Borrowing Base)**	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	212,958,388
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Total Nonelectoral Debt Limit	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	479,156,373
Less Amount Debt Applicable to Debt Limit	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	266,615,000
Remaining Borrowing Capacity	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	212,541,373
Ratio of Debt Limit to Debt Margin	11%	19%	25%	28%	33%	37%	36%	38%	42%	44%

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	266,615,000	100%	266,615,000	
Overlapping Debt					
	Township of East Bradford	-	100%	-	(1), (2)
	Township of East Goshen	4,652,778	100%	4,652,778	(1), (2)
	Township of Thornbury	-	100%	-	(1), (2)
	Township of West Goshen	6,252,000	100%	6,252,000	(1), (2)
	Township of West Whiteland	12,790,000	100%	12,790,000	(1), (2)
	Township of Westtown	13,380,000	100%	13,380,000	(1), (2)
	Borough of West Chester	32,974,794	100%	32,974,794	(1), (3)
	Chester County	550,121,272	20%	110,725,351	(1), (2), (5)
Total Direct and Overlapping Chester County Debt				447,389,923	
Delaware County					
Direct Debt					
	West Chester Area School District	266,615,000	100%	266,615,000	
Overlapping Debt					
	Township of Thornbury	188,164	100%	188,164	(1), (6)
	Delaware County	327,081,000	1%	4,697,504	(1), (5), (6)
Total Direct and Overlapping Delaware County Debt				271,500,668	

⁽¹⁾ As of December 31, 2015

⁽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
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	4,028,684	2,730,249	
2016-17 budget	3,861,819	2,702,620	

*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>
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	11,363,026
2016-17	30.030	7.520	13,645,824
2017-18 Projected	32.570	7.540	15,111,426
2018-19 Projected	34.180	7.550	16,350,626
2019-20 Projected	35.530	7.550	17,321,973
2020-21 Projected	35.950	7.550	17,915,358

(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 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	Actual 2015-16	Budget 2016-17
Local	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	185,477.0	190,652.0
Real Estate	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	156,065.4	160,975.9
Current*	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	155,284.5	159,664.2
Interim	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	780.9	1,311.7
Earned Income	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	20,118.5	21,059.3
Real Estate Transfer	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	4,207.4	3,775.8
Delinquent Taxes	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	3,000.3	3,008.8
Investment Earnings	2,250.4	3,234.1	3,051.1	1,674.8	288.0	118.4	173.6	129.8	71.0	165.5	332.2	194.1
Gate Receipts	-	-	-	-	-	119.4	123.4	122.9	130.7	136.3	152.9	131.5
Other	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	1,600.2	1,506.6
State	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	32,451.1	36,124.6
Student Subsidies	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	17,879.1	18,873.7
Basic Instruction	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	7,573.2	7,580.4
Basic Education ARRA Funds	-	-	-	-	852.0	834.0	-	-	-	-	-	-
Special Education	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	5,801.6	5,610.0
IDEA - ARRA funds	-	-	-	418.0	959.4	820.7	-	-	-	-	-	-
Tuition Private Home Place't	102.0	71.3	73.6	87.4	50.6	-	17.6	121.8	113.9	111.5	179.4	180.0
Transportation	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	3,671.8	3,750.3
Medical, Dental & Nurse	311.9	305.6	296.3	295.6	288.7	273.8	273.9	261.5	256.8	222.3	253.9	222.3
Rent	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	-	1,131.6
Charter Schools	1,071.4	1,294.4	1,337.4	1,641.1	1,558.4	1,478.9	-	-	-	-	-	-
Accountability Grants	272.9	339.8	348.3	343.8	343.8	322.4	126.6	126.7	126.7	303.2	399.1	399.1
Other	0.7	408.0	1,296.6	226.1	82.0	21.9	-	5.0	-	-	-	-
Teacher Subsidies	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	14,572.0	17,250.8
Social Security	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	3,194.0	3,507.3
Retirement	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	11,378.0	13,743.6
Federal	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	2,865.3	2,676.7
Title I	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	828.9	830.7
Title II	404.0	357.0	310.3	327.8	182.4	416.8	311.2	249.0	199.4	293.9	373.9	277.1
IDEA	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	1,199.7	1,193.7
MA Direct Services/Time Study	455.8	594.5	562.8	760.3	722.4	768.6	773.4	659.4	722.7	516.0	305.5	268.4
Other	160.2	174.9	119.5	131.5	165.6	149.6	133.7	116.2	125.5	116.0	157.2	106.8
Local Taxes & Subsidies	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	220,793.4	229,453.3
Beginning 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	29,299.7
FB Adjustment	-	-	-	400.7	-	-	-	-	-	-	-	-
Ending Fund Balance	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	28,760.9	21,328.7
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	1,117.0
Designated/Committed Fund Balance for Health Care (ending FB)	-	-	-	-	-	1,558.1	2,677.7	4,171.1	4,856.2	4,899.4	4,159.9	4,899.4
Designated/Committed Fund Balance for future millage	-	-	-	-	-	-	3,349.2	6,830.5	5,951.3	5,646.4	5,471.0	-
Designated/Committed Fund Balance for Athletic Fund	-	-	-	-	75.6	95.5	124.2	102.7	119.8	115.7	89.5	115.7
Beginning 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	17,923.8	18,088.4
Ending Unassigned Fund Balance	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	16,923.5	15,196.6
Assumed use of FB	(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	2,904.6	7,971.0

* 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>
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
2015-16	2,614	3,000	1,887

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)	
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	332	60	(2)
2016-17 Budget	194	75	(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>
1991-92	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	7,573	223,698	3.4%	89,750	8.4%
2016-17 Budget	7,580	237,424	3.2%	94,677	8.0%

*Total Instructional 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
1993-94	2,065,618	249,883	3.242	3.1%	189,357	404,412	264,138	657,273	556,500	2,071,680
1994-95	2,098,747	33,129	3.336	2.9%	230,950	432,909	320,104	1,028,009	492,423	2,504,394
1995-96	2,222,602	123,855	3.426	2.7%	211,026	417,753	295,360	734,788	661,000	2,319,927
1996-97	2,256,942	34,340	3.519	2.7%	254,929	476,725	256,308	1,066,437	677,400	2,731,800
1997-98	2,375,121	118,179	3.607	2.5%	263,981	513,271	265,366	1,246,572	711,400	3,000,590
1998-99	2,405,768	30,647	3.726	3.3%	278,113	530,233	352,748	1,384,208	1,020,870	3,566,173
1999-00	2,488,476	82,708	3.789	1.7%	269,431	605,920	553,739	1,478,812	1,065,615	3,973,516
2000-01	2,574,119	85,643	3.850	1.6%	270,269	620,561	625,284	1,547,809	1,123,185	4,187,108
2001-02	2,898,339	324,220	3.954	2.7%	315,172	743,393	594,644	1,588,642	1,205,550	4,447,402
2002-03	3,033,766	135,427	4.088	3.4%	324,618	810,443	684,799	1,699,103	1,701,700	5,220,663
2003-04	3,415,279	381,513	4.153	1.6%	339,374	855,986	643,166	1,457,484	1,681,680	4,977,689
2004-05	3,580,110	164,831	4.253	2.4%	333,971	932,745	780,113	1,508,083	1,782,550	5,337,462
2005-06	4,055,239	475,129	4.334	1.9%	367,423	901,059	724,366	1,226,999	1,818,355	5,038,202
2006-07	4,179,917	124,678	4.477	3.3%	373,176	870,994	773,489	1,162,697	1,795,640	4,975,996
2007-08	4,795,385	615,468	4.629	3.4%	366,593	884,415	764,561	528,716	1,826,825	4,371,110
2008-09	4,848,517	53,132	4.745	2.5%	410,365	996,069	858,294	699,135	1,865,003	4,828,866
2009-10	5,534,052	685,535	4.940	4.1%	437,319	997,039	971,017	374,493	1,785,245	4,565,114
2010-11	5,575,888	41,836	4.945	0.1%	455,759	977,827	880,908	390,606	1,729,335	4,434,435
2011-12	6,012,645	436,757	5.079	2.7%	486,086	962,738	911,349	253,901	1,680,995	4,295,070
2012-13	5,996,697	(15,948)	5.155	1.5%	439,470	848,898	788,456	-	1,633,170	3,709,995
2013-14	6,268,270	271,573	5.310	3.1%	431,780	841,398	927,744	-	1,549,625	3,750,548
2014-15	6,273,471	5,201	5.400	1.7%	436,221	797,153	808,788	-	1,595,055	3,637,217
2015-16	6,393,199	119,728	5.481	1.5%	449,394	812,174	770,896	-	1,639,330	3,671,794

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>
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	828,867	0	828,867
2016-17 Budget	830,701	0	830,701

* 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>
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
2015-16	28,760,978	27,440,218	4,038,838	***	1,444,955

* 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,	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund											
Unreserved - Designed for PSERS					1,200,000						
Unreserved - Undesignated	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	2,066,625
*Restricted							1,892,658	1,894,735	-	-	-
*Committed											
Pension						1,200,000	3,700,000	5,000,000	4,500,000	2,117,000	2,117,000
Healthcare						1,558,100	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909
*Assigned											
Gate Receipts						95,549	124,160	102,739	119,782	115,700	89,487
Tax Stabilization							3,349,200	6,830,500	5,951,300	5,646,426	5,471,005
*Unassigned						15,609,035	12,354,604	12,454,515	14,441,344	14,758,221	14,856,952
Total General Fund Fund Balance	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	28,760,978
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	47,694,867	36,170,115									
Unreserved - Capital Reserve Fund	16,040,880	16,813,479									
Unreserved - Debt Service Fund	-	568,754									
Unreserved - Non-Major Funds	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)	4,038,838
*Restricted - Capital Reserve Fund						14,506,078	14,329,759	15,646,701	17,672,551	22,203,300	27,440,218
*Unrestricted - Capital Projects Fund							94,700				
Total Other Funds	63,751,365	53,584,222	37,089,212	21,656,909	22,203,586	20,439,421					
TOTAL FUND BALANCE	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	60,240,034

* 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>
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
2016-17	7,728,556	30,115	647,399	64	8,375,955

(1) Reassessment year in Chester County

(2) Reassessment year in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

Equalized Mills

FISCAL YEAR

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
2014-15	13.7

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
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
2017-18	2015	12,149,938	94.2%	741,885	5.8%	12,891,823

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

WEST CHESTER AREA SCHOOL DISTRICT

ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	2016-17		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	# OF PARCELS	ASSESSMENT TOTAL
<u>CHESTER COUNTY</u>																		
NOT IDENTIFIED	0	0	0	0	0	0	0	0	0	0	0	0	1	47,820	0	0	21	3,045,790
TOTAL COMMERCIAL PROPERTIES	1,714	1,382,831,647	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
TOTAL FARM PROPERTIES	69	22,730,390	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
TOTAL INDUSTRIAL PROPERTIES	87	145,188,555	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
TOTAL RESIDENTIAL PROPERTIES	30,410	6,132,798,573	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
TOTAL VACANT LAND	1,068	45,006,370	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
TOTAL CHESTER COUNTY	33,348	7,728,555,535	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
<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	14	8,533,463	12	6,868,373	15	8,904,953	14	8,533,463
RESIDENTIAL/FARMS/VACANT LAND	2,199	638,865,520	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	2,213	647,398,983	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
GRAND TOTAL	35,561	8,375,954,518	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

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

LAND USE CODE	DESCRIPTION	2016-17 ASSESSMENT		2015-16 ASSESSMENT		2014-15 ASSESSMENT		2013-14 ASSESSMENT		2012-13 ASSESSMENT		2011-12 ASSESSMENT		2010-11 ASSESSMENT		2009-10 ASSESSMENT	
		# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL
NOT IDENTIFIED		0	\$0			0	\$0	0	\$0	0	\$0	0	\$0	1	\$47,820	0	\$0
C10	BANKS, S&LS	35	27,465,380	34	27,351,030	34	27,512,210	34	27,564,130	40	30,614,650	32	23,918,000	32	23,310,250	32	21,233,840
C20	GAS STATIONS	21	9,040,560	21	9,040,560	21	9,040,560	22	9,821,020	22	9,593,170	23	9,388,240	24	9,777,430	24	10,272,720
C30	RESTAURANTS, RETAIL STORES	261	159,851,770	256	154,618,330	259	154,672,500	256	150,462,750	246	147,446,680	253	151,746,990	252	152,336,810	246	151,144,550
C35	CONDOMINIUM STORES	8	13,472,300	8	13,472,300	8	13,278,720	8	13,278,720	8	13,278,720	8	13,278,720	8	13,278,720	8	14,352,330
C40	MOTELS/HOTELS	4	12,235,990	4	12,235,990	4	12,235,990	4	12,235,990	3	5,915,990	3	7,686,200	3	7,649,590	3	7,649,590
C41	NURSING HOMES	5	14,381,390	5	14,381,390	5	15,842,940	4	9,745,990	4	9,745,990	4	15,610,040	5	15,109,040	5	10,298,020
C50	SHOPPING CENTERS	28	222,708,530	28	222,936,300	28	225,170,650	28	227,029,170	28	226,899,170	28	227,340,680	28	223,902,180	28	246,236,540
C60	OFFICE BLDGS, LABS, LIBRARIES	372	487,543,889	372	445,266,939	372	449,754,071	372	449,339,741	374	519,642,891	373	449,651,171	368	559,426,840	366	510,132,080
C65	CONDOMINIUM OFFICE	400	92,324,023	400	90,534,383	397	90,841,423	396	89,128,493	363	81,918,933	346	77,737,433	346	77,737,433	336	77,172,703
C67	OFFICE "COMMON LAW CONDO"	150	22,058,940	151	22,643,660	150	22,621,300	150	22,621,300	150	22,621,300	150	22,637,850	150	22,637,850	150	22,637,850
C70	COMMERCIAL GARAGE/SHOP/CAR DEALERS	126	79,764,340	126	78,805,430	128	78,627,910	131	78,422,170	131	77,319,370	132	77,331,960	131	77,715,400	134	79,308,970
C80	WAREHOUSE	152	165,722,570	151	157,513,890	152	158,305,460	152	159,215,830	155	161,423,310	155	161,396,380	156	164,128,140	156	171,446,920
C81	STORAGE TANKS																
C90	ENTERTAINMENT & RECREATION	10	12,684,815	10	12,684,815	10	12,684,815	10	12,684,815	10	13,541,485	10	13,541,485	10	14,648,290	10	14,648,290
C91	RECREATION (PRIVATE)	20	23,869,570	22	24,647,370	21	24,090,760	21	24,114,050	21	24,114,050	20	24,114,050	20	24,114,050	20	24,241,950
C92	MOBILE HOME PARKS (4+)	2	1,427,310	2	1,427,310	2	1,427,310	2	1,427,310	2	1,427,310	2	1,753,910	2	1,747,480	2	1,747,480
C93	BURIAL GROUNDS/MAUSOLEUM	2	1,483,140	2	1,483,140	2	1,483,140	2	1,483,140	2	1,483,140	2	1,483,140	2	1,667,800	2	1,572,530
C94	AIRPORTS	1	2,770,000	1	2,770,000	1	2,770,000	1	2,770,000	1	2,770,000	1	2,562,250	1	4,929,800	1	4,929,800
C95	PRIVATE SCHOOLS	15	18,407,550	15	18,407,550	14	18,028,000	15	24,554,970	13	22,579,950	14	22,693,570	15	22,693,570	15	27,541,610
C96	COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	99	15,139,360	98	15,041,530	101	16,106,240	102	16,576,330	100	16,397,490	98	16,659,070	99	16,261,880	94	15,730,350
C97	COMMERCIAL MISCELLANEOUS	3	480,220	3	480,220	3	479,430	3	479,430	2	178,430	2	178,430	1	201,900	1	201,900
TOTAL COMMERCIAL PROPERTIES		1,714	\$1,382,831,647	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
Increase		0.29%	1.10%	-0.18%	0.15%	-0.12%	-0.26%	2.21%	-1.62%	1.08%	1.93%	0.42%	-1.25%	1.23%	-1.81%	2.45%	1.38%
Average Increase (8 Year)			-0.06%		0.18%		0.28%		0.60%		1.18%		1.32%		1.97%		2.88%
F10	FARMS 10 TO 20 ACRES	36	\$11,668,670	36	\$11,645,820	33	\$11,072,370	33	\$11,072,370	34	\$11,238,200	34	\$11,334,600	35	\$11,919,370	35	\$11,890,190
F20	FARMS 20 TO 80 ACRES	29	\$9,881,000	29	\$9,881,000	27	\$8,495,280	27	\$8,495,280	28	\$9,025,150	28	\$9,005,110	28	\$9,005,110	27	\$8,678,060
F40	FARMS MUSHROOM-HORTICULTI																\$0
F80	FARMS OVER 80 ACRES	4	\$1,180,720	4	\$1,180,720	8	\$2,499,090	8	\$2,499,090	8	\$2,499,090	8	\$2,499,090	9	\$2,539,730	10	\$3,000,000
TOTAL FARM PROPERTIES		69	\$22,730,390	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
Increase		0.00%	0.12%	1.47%	2.88%	0.00%	0.00%	-2.86%	-3.09%	0.00%	-0.30%	-2.78%	-2.67%	0.00%	-0.44%	-1.37%	0.19%
Average Increase (8 Year)			-0.43%		-0.50%		-0.88%		-0.93%		-0.73%		-1.32%		-0.31%		-1.18%
M10	HEAVY INDUSTRIAL	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630	1	\$807,630
M20	LIGHT INDUSTRIAL	86	\$144,380,925	86	\$144,597,605	87	\$145,128,640	87	\$145,942,550	88	\$148,135,940	88	\$149,881,840	89	\$150,244,450	89	\$150,221,290
M25	LIGHT INDUSTRIAL CONDOMINIUM																
M30	INDUSTRIAL QUARRING/LANDFILLS																
TOTAL INDUSTRIAL PROPERTIES		87	\$145,188,555	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
Increase		0.00%	-0.15%	-1.14%	-0.36%	0.00%	-0.55%	-1.12%	-1.47%	0.00%	-1.16%	-1.11%	-0.24%	0.00%	0.02%	1.12%	0.20%
Average Increase (8 Year)			-0.47%		-0.38%		-0.44%		-0.91%		-0.66%		-0.51%		-0.46%		-0.58%
R10	RESIDENTIAL SINGLE FAMILY / CABIN	25371	\$5,116,624,938	25,357	\$5,108,931,320	25,310	\$5,086,973,340	25,283	\$5,076,097,159	25,203	\$5,069,317,562	25,144	\$5,079,461,715	25,083	\$5,080,090,851	25,039	\$5,075,771,036
R20	RESIDENTIAL TWO FAMILY	286	\$40,045,100	285	\$39,943,250	283	\$39,615,350	283	\$39,566,770	284	\$39,721,650	285	\$40,098,900	285	\$40,235,460	286	\$40,562,920
R30	RESIDENTIAL MULTIFAMILY / DORMS	107	\$16,638,190	106	\$16,491,210	106	\$16,478,390	106	\$16,439,160	106	\$16,439,160	106	\$16,429,760	106	\$16,429,760	106	\$16,392,470
R40	RESIDENTIAL APARTMENT (4-19 UNITS)	137	\$34,096,720	138	\$34,706,630	137	\$33,781,150	137	\$48,571,390	137	\$48,633,670	137	\$48,613,150	137	\$48,613,150	138	\$49,041,170
R50	RESIDENTIAL CONDOMINIUM	2478	\$234,088,330	2,446	\$228,159,420	2,374	\$214,787,910	2,282	\$197,541,070	2,245	\$189,949,160	2,227	\$186,070,250	2,222	\$184,875,870	2,221	\$184,675,860
R55	RESIDENTIAL TOWNE HOUSE	1575	\$282,713,255	1,575	\$283,048,045	1,584	\$287,864,235	1,616	\$296,088,215	1,601	\$297,811,435	1,588	\$295,186,645	1,574	\$292,160,625	1,568	\$294,211,925
R60	RESIDENTIAL DWELLING-COMMERCIAL USE	24	\$4,925,680	25	\$5,168,150	24	\$5,005,000	25	\$5,178,710	25	\$5,178,710	25	\$5,178,710	25	\$5,178,710	23	\$4,742,290
R61	PRIMARY RESIDENCE																
R61	DWELLING-COMMERCIAL USE	145	\$28,763,610	146	\$28,992,920	147	\$29,146,370	148	\$29,247,990	148	\$29,203,850	148	\$29,052,930	150	\$29,604,220	150	\$29,572,770
R70	RESIDENTIAL MOBILE HOME	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,130
R80	RESIDENTIAL BARNS, STABLE, POOLS, MISC	122	\$3,741,700	123	\$3,976,610	123	\$4,031,140	123	\$3,971,870	123	\$3,971,870	123	\$3,643,450	124	\$3,712,230	116	\$3,308,400
R90	RESIDENTIAL APARTMENT (20 OR MORE)	57	\$370,188,000	56	\$365,205,020	54	\$343,048,445	53	\$328,154,865	52	\$310,597,745	52	\$309,319,335	52	\$309,638,065	52	\$313,372,180
R95	COMMON ELEMENTS - NOT OPEN SPACE	33	\$501,600	33	\$501,600	34	\$1,083,600	33	\$501,600	33	\$501,600	33	\$501,600	6	\$549,860	6	\$501,600
TOTAL RESIDENTIAL PROPERTIES		30,340	\$6,131,758,273	30,295	\$6,114,016,685	30,181	\$6,062,246,440	30,074	\$6,043,789,629	29,962	\$6,011,429,502	29,847	\$6,014,056,735	29,767	\$6,011,577,391	29,708	\$6,012,583,751
Increase		0.15%	0.29%	0.38%	0.85%	0.36%	0.31%	0.37%	0.54%	0.39%	-0.04%	0.27%	0.20%	-0.02%	0.35%	0.81%	
Average Increase (8 Year)			0.35%		0.39%		0.37%		0.48%		0.66%		0.98%		1.47%		1.98%
T10	MOBILE HOME	70	\$1,039,300	70	\$1,033,300	69	\$1,016,120	71	\$1,019,8								

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

LAND USE CODE	DESCRIPTION	2016-17 ASSESSMENT		2015-16 ASSESSMENT		2014-15 ASSESSMENT		2013-14 ASSESSMENT		2012-13 ASSESSMENT		2011-12 ASSESSMENT		2010-11 ASSESSMENT		2009-10 ASSESSMENT	
		# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL	# OF PARCELS	TOTAL
	Average Increase (8 Year)		-5.18%		-4.56%		-4.26%		-5.18%		-5.71%		-5.18%		-9.77%		-7.89%
TOTAL CHESTER COUNTY		33,348	7,728,555,535	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
	Average Increase (8 Year)	0.08%	0.39%	0.12%	0.68%	0.31%	0.17%	0.00%	0.02%	1.21%	0.11%	0.20%	-0.07%	0.29%	-0.42%	0.24%	0.80%
			0.21%		0.28%		0.29%		0.40%		0.64%		0.91%		1.34%		1.88%
DELAWARE COUNTY																	
	COMMERICAL/INDUSTRIAL	14	\$8,533,463	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
	RESIDENTIAL/FARMS/VACANT LAND	2,199	\$638,865,520	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
TOTAL DELAWARE COUNTY		2,213	\$647,398,983	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
	Increase	0.23%	0.01%	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%
	Average Increase (8 Year)		0.10%		0.40%		1.00%		2.78%		4.08%		5.25%		6.62%		7.73%
	Grand Total		\$8,375,954,518		\$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
	Increase		0.36%		0.69%		0.21%		0.02%		0.11%		-0.07%		-0.50%		0.79%
	Average Increase (8 Year)		0.20%		0.29%		0.35%		0.57%		0.88%		1.19%		1.67%		2.24%
	Chesco Average	29,846	\$5,694,467,643	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
			190,795		190,665		190,364		190,444		190,670		191,384		191,788		192,053
	Delco Average	2,199	\$638,865,520	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
			290,525		291,158		289,184		286,870		287,525		286,910		288,003		291,508

WEST CHESTER AREA SCHOOL DISTRICT

ASSESSED PROPERTY COUNTS

	2016-17	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
	# 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	25,371	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
RESIDENTIAL TWO FAMILY	286	285	283	283	284	285	285	286	286	287	287	287	282	281	281	283	283	278	282
RESIDENTIAL MULTIFAMILY / DORMS	107	106	106	106	106	106	106	106	104	104	104	105	108	110	107	109	111	108	110
RESIDENTIAL APARTMENT (4-19 UNITS)	137	138	137	137	137	137	137	138	140	141	140	139	139	142	141	140	140	137	138
RESIDENTIAL CONDOMINIUM	2,478	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
RESIDENTIAL TOWNHOUSE	1,575	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
RESIDENTIAL DWELLING-COMMERCIAL USE	24	25	24	25	25	25	25	23	22	21	21	21	21	26	26	26	25	25	25
PRIMARY RESIDENCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DWELLING-COMMERCIAL USE	145	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	5	5	5	5	5	6	7	-	8	9	9	8	9	9	10	10
RESIDENTIAL BARNS, STABLE, POOLS, MISC	122	123	123	123	123	124	121	116	114	111	117	91	90	88	89	85	86	120	146
RESIDENTIAL APARTMENT (20 OR MORE)	57	56	54	53	52	52	52	52	52	52	52	51	50	50	49	49	46	45	43
COMMON ELEMENTS - NOT OPEN SPACE	33	33	34	33	33	6	7	6	6	8	11	8	7	11	-	1	1	-	-
TOTAL RESIDENTIAL PROPERTIES	30,340	30,295	30,181	30,074	29,962	29,847	29,767	29,708	29,604	29,539	29,448	29,272	28,964	28,550	27,967	27,378	26,800	26,240	25,561
Inc (Dec)	45	114	107	112	115	80	59	104	65	91	176	308	414	583	589	578	560	679	374
BANKS, S&Ls	35	34	34	34	40	32	32	32	32	28	27	25	25	24	24	22	22	22	23
GAS STATIONS	21	21	21	23	22	22	23	24	25	26	26	26	28	28	29	29	31	31	32
RESTAURANTS, RETAIL STORES	261	256	259	256	246	253	252	246	247	244	247	245	241	236	237	236	236	237	238
CONDOMINIUM STORES	8	8	8	8	8	8	8	8	6	6	6	1	1	1	1	4	-	-	-
MOTELS/HOTELS	4	4	4	4	3	3	3	3	3	3	3	4	4	4	4	-	4	3	3
NURSING HOMES	5	5	5	4	4	4	5	5	5	5	5	5	5	5	4	4	3	2	2
SHOPPING CENTERS	28	28	28	28	28	28	28	28	29	30	30	30	29	26	24	23	21	20	20
OFFICE BLDGS, LABS, LIBRARIES	372	372	372	372	374	373	368	366	362	360	354	346	335	333	326	324	312	310	299
CONDOMINIUM OFFICE	400	400	397	396	363	351	346	336	302	281	278	272	258	255	255	256	256	258	258
OFFICE "COMMON LAW CONDO"	150	151	150	150	150	150	150	150	150	150	150	150	150	151	151	153	163	171	171
COMMERCIAL GARAGE/SHOP/CAR DEALERS	126	126	128	131	131	132	131	134	134	138	140	140	138	137	139	142	143	142	142
WAREHOUSE	152	151	152	152	155	155	156	156	160	160	160	161	153	150	152	149	148	145	146
STORAGE TANKS	-	-	0	0	-	0	0	0	0	0	-	-	-	-	-	-	-	-	-
ENTERTAINMENT & RECREATION	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	10	11	11	11
RECREATION (PRIVATE)	20	22	21	21	21	20	20	20	20	20	20	20	21	20	20	19	16	15	16
MOBILE HOME PARKS (4+)	2	2	2	2	4	2	2	2	2	2	2	2	2	2	2	2	2	2	2
BURIAL GROUNDS/ MAUSOLEUM	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
AIRPORTS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-
PRIVATE SCHOOLS	15	15	14	15	13	14	15	15	13	14	16	16	16	16	15	12	9	10	8
COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	99	98	101	102	100	98	99	94	90	92	93	89	89	89	86	88	98	102	110
COMMERCIAL MISCELLANEOUS	3	3	3	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMERCIAL PROPERTIES	1,714	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
Inc (Dec)	5	(3)	(2)	37	18	7	20	39	21	1	25	37	18	8	8	(2)	(6)	-	185
TOTAL FARM PROPERTIES	69	69	68	68	70	70	72	72	73	73	72	72	73	74	73	74	63	67	71
Inc (Dec)	-	1	-	(2)	-	(2)	-	(1)	-	1	-	(1)	(1)	1	(1)	11	(4)	(4)	(76)
TOTAL INDUSTRIAL PROPERTIES	87	87	88	88	89	89	90	90	89	88	90	93	93	94	97	100	100	98	99
Inc (Dec)	-	(1)	-	(1)	-	(1)	-	1	1	(2)	(3)	-	(1)	(3)	(3)	-	2	(1)	9
NOT IDENTIFIED	-	-	-	-	-	-	1	-	21	188	97	154	114	103	146	526	187	98	-
Inc (Dec)	-	-	-	-	-	(1)	1	(21)	(167)	91	(57)	40	11	(43)	(380)	339	89	98	(14)
TOTAL VACANT LAND	1,068	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
Inc (Dec)	(22)	(73)	1	(146)	264	(17)	15	(42)	107	22	(4)	(197)	(301)	(438)	(89)	(92)	314	(6)	129
TOTAL MOBILE HOME	70	70	69	71	71	70	71	70	72	72	72	72	72	71	71	74	74	71	75
Inc (Dec)	-	1	(2)	-	1	(1)	1	(2)	-	-	-	-	1	-	(3)	-	3	(4)	5
DELAWARE COUNTY																			
	2,213	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
GRAND TOTAL	35,561	35,528	35,487	35,384	35,380	34,983	34,916	34,820	34,733	34,587	34,383	34,211	34,020	33,697	33,328	33,106	32,251	31,293	30,546
Inc (Dec)	33	41	103	4	397	67	96	87	146	204	172	191	323	369	222	855	958	747	648

WEST CHESTER AREA SCHOOL DISTRICT

COMMON LEVEL RATIO

<u>YEAR</u>	<u>CHESTER COUNTY</u>	<u>DELAWARE COUNTY</u>
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
2015	53.8	65.0

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>
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%
2016-17	20.0982	2.7%	14.7113	5.8%

* Reassessment done in Chester County

** Reassessment done in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

History of Gaming Revenues

West Chester Area School District Property Tax Relief

<u>FISCAL YEAR</u>	<u>TOTAL</u>	<u>GAMING REVENUE</u>	<u>STERLING CREDIT</u>	<u>ELIGIBLE HOMESTEADS</u>		<u>EXCLUSION AMOUNT</u>
				<u>CHESTER COUNTY</u>	<u>DELAWARE 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
2016-17	\$3,540,620.47	\$2,463,081.24	\$1,077,539.23	23,597	1,793	\$139.45

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

Chester County

Fiscal Year	West Chester		Township of						
	Area School District	Chester County	East Bradford	East Goshen	Thornbury	West Goshen	West Whiteland	Westtown	Borough of West Chester
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
2011-12	18.3600	3.965	0.340	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
2016-17	20.0982	4.163	1.000	1.25	0.995	2.00	0.719	3.50	6.96

Source: Chester County website

Delaware County

Fiscal Year	West Chester		Township of Thornbury
	Area School District	Delaware County	
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
2011-12	14.2200	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
2016-17	14.7113	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>
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	8,260,561,578	18.36	148,386,996	143,252,119	96.5%
2012-13	8,269,812,430	18.67	150,655,409	145,191,207	96.4%
2013-14	8,271,246,475	18.67	150,572,008	146,630,222	97.4%
2014-15	8,288,723,433	19.21	155,646,151	151,068,019	97.1%
2015-16	8,345,775,816	19.5779	159,770,411	155,284,474	97.2%

*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>
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
2016-17	2,800	386	3,186

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>
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
2016-17	973.30	11,589	11.9

* 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

<i>Func</i>		2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<i>Acct</i>												
<u>Regular Education</u>												
1100												
Professional	121	686.55	709.60	697.40	700.28	700.28	692.30	688.40	684.30	685.80	681.90	681.20
Clerical	151	-	-	-	-	-	-	-	-	0.50	0.50	0.50
Aides	191	20.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	18.00	19.00	19.00
Technology Aides	158	19.00	19.40	19.00	19.00	19.00	16.00	16.00	16.00	16.00	16.00	19.00
Total		725.55	750.00	737.40	740.28	740.28	729.30	725.40	721.30	720.30	717.40	719.70
<u>Special Education</u>												
1200												
Administrative	111	5.00	5.00	5.00	5.00	5.00	4.00	3.00	3.00	3.00	3.00	3.00
Professional	121	115.70	122.70	122.90	120.40	120.40	116.90	118.60	121.90	121.70	124.30	128.00
Technical	141	1.00	1.00	1.00	-	-	-	-	1.00	1.00	1.00	1.00
Clerical	151	5.40	6.00	6.40	7.00	7.00	6.00	6.00	5.96	4.00	4.00	4.00
Aides	191	120.43	132.93	138.93	143.73	143.73	143.70	143.70	143.63	124.00	133.00	118.00
Total		247.53	267.63	274.23	276.13	276.13	270.60	271.30	275.49	253.70	265.30	254.00
<u>Vocational Education</u>												
1300												
Professional	121	33.20	29.20	31.70	30.70	30.70	28.00	26.30	27.20	27.30	27.40	28.50
Total		33.20	29.20	31.70	30.70	30.70	28.00	26.30	27.20	27.30	27.40	28.50
<u>Pupil Personnel</u>												
2100												
Administrative	111	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	3.00
Professional	121	56.20	58.80	60.00	59.00	59.00	55.40	55.40	55.40	54.40	54.60	52.60
Technical	141	9.00	9.00	9.00	10.00	10.00	8.00	8.00	7.00	7.00	7.00	7.00
Clerical	151	11.50	11.50	11.50	13.00	13.00	12.00	12.00	12.00	14.00	14.00	14.00
Aides	154	4.00	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total		81.70	85.30	86.50	86.00	86.00	80.40	80.40	79.40	80.40	80.60	79.60
<u>Instructional Support</u>												
2200												
Administrative	111	4.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00	9.00	9.00
Professional	121	19.00	18.60	18.60	17.80	17.80	17.70	17.70	17.20	17.40	17.10	17.00
Clerical	151	4.90	6.10	6.10	2.80	2.80	3.00	3.00	3.05	3.45	3.45	3.45
Aides	154	13.00	13.00	13.00	16.00	16.00	11.00	11.00	11.00	10.00	11.00	11.00
Total		40.90	43.70	43.70	42.60	42.60	38.70	39.70	39.25	38.85	40.55	40.45
<u>Administration</u>												
2300												
Administrative	111	39.00	40.00	40.00	40.00	40.00	36.00	36.00	36.00	35.00	34.00	34.00
Professional	121	-	-	-	-	-	-	-	-	-	-	-
Technical	141	2.00	3.00	2.00	2.00	2.00	4.00	4.00	3.00	4.00	1.00	1.00
Clerical	151	40.00	39.00	39.60	39.50	39.50	32.50	31.00	31.00	30.00	29.00	29.00
Aides	154	10.50	10.50	10.40	10.50	10.50	5.00	5.00	5.00	5.00	5.00	5.00
Total		91.50	92.50	92.00	92.00	92.00	77.50	76.00	75.00	74.00	69.00	69.00
<u>Pupil Health Svcs</u>												
2400												
Professional	121	15.60	15.60	15.60	15.60	15.60	14.80	14.80	14.80	14.80	14.80	14.80
Technical	141	8.00	9.40	9.40	9.40	9.40	9.00	10.20	10.20	10.20	11.20	11.20
Total		23.60	25.00	25.00	25.00	25.00	23.80	25.00	25.00	25.00	26.00	26.00
<u>Business Services</u>												
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	4.00	4.00	5.00	5.00	5.00	5.00
Clerical	151	9.50	9.50	9.50	9.50	9.50	7.50	7.00	7.00	7.00	6.00	6.00
Total		16.30	16.30	16.30	16.30	16.30	13.50	13.00	14.00	14.00	13.00	13.00
<u>Oper/Maint</u>												
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	24.00	23.00	23.00	23.00	23.00	23.00	23.00	28.00	28.00	28.00
Clerical	151	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Oper/Maint	161	115.80	117.80	118.80	117.80	117.80	112.80	109.80	109.80	101.40	97.40	97.40
Total		142.80	144.80	144.80	143.80	143.80	138.80	135.80	135.80	132.40	128.40	128.40
<u>Transportation</u>												
2700												
Technical	141	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clerical	151	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50
Total		3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	3.50
<u>Central Services</u>												
2800												
Administrative	111	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00
Technical	141	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	3.00	3.00
Clerical	151	5.80	5.80	5.00	5.00	5.00	5.00	5.00	5.00	5.05	7.05	7.05
Tech/Trade	168	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00
Total		21.80	21.80	21.00	21.00	21.00	20.00	19.00	19.00	19.05	25.05	25.05
<u>Student Activities</u>												
3200												
Administrative	111	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.80	2.00	2.00	2.00
Technical	141	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Clerical	151	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Aides	154	-	-	-	-	-	-	-	-	-	-	-
Total		9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.80	9.00	9.00	9.00
<u>Grand Total</u>		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	1,396.20

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>
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	69,739	46,000	3.8%
2017-18	N/A	46,000	3.1%

* 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 2016-17 Fiscal Year

Functions	Elementary	Middle	High	Other	Total
1100 Regular	311.90	165.6	221.7	20.50	719.7
1200 Special	46.0	27.2	35.2	145.60	254.0
1300 Vocational	-	14.0	14.5	-	28.5
1400 Other Instructional	-	-	-	-	-
2100 Pupil Personnel	19.6	15.0	33.0	12.00	79.6
2200 Support Instruction	15.0	6.0	7.0	12.45	40.5
2300 Administration	25.0	15.0	21.0	8.00	69.0
2400 Pupil Health	9.4	4.0	6.0	6.60	26.0
2500 Business Office	-	-	-	14.00	14.0
2600 Facilities	34.0	18.0	31.0	44.40	127.4
2700 Transportation	-	-	-	3.50	3.5
2800 Technology	-	-	-	25.05	25.1
3000 Non-Instructional	-	-	9.0	-	9.0
Total 2016-17 FTEs	460.9	264.8	378.4	292.10	1,396.20

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>
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
2017	OASD	6.20	127,200	7,886.40
	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>
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%
2016-17	1,565.42 ****	105.35	14.20	383.98 ****	2,068.95	7.94%

* 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:	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	2016-17	
Sp. Education	At Sept. 30	26	39	89	109	125	159	--*	--	--	--	--	--	--	--	--	--	--	--	--	
	End of Year	29	55	95	84	155	184	--	--	--	--	--	--	--	--	--	--	--	--	--	
Kindergarten (half-time)	At Sept. 30	821	789	770	765	748	726	684	683	650	660	578	628	660	611	630	616	557	584	525	599
	End of Year	832	783	772	758	746	728	686	690	653	668	584	620	658	609	646	609	539	604	532	TBD
**Kindergarten (full-time)	At Sept. 30	--	--	--	--	--	--	70	71	73	77	75	74	74	76	76	90	79	90	73	
	End of Year	--	--	--	--	--	--	65	72	70	69	77	74	74	72	76	107	51	86	TBD	
Grades 1-5	At Sept. 30	4865	4864	4838	4620	4358	4388	4379	4327	4375	4388	4316	4258	4290	4351	4379	4377	4431	4363	4328	4355
	End of Year	4870	4868	4832	4626	4366	4407	4391	4362	4373	4385	4295	4230	4277	4351	4385	4327	4434	4339	4324	TBD
Grades 6-8	At Sept. 30	2521	2627	2749	2792	2770	2790	2893	2824	2862	2793	2821	2803	2801	2819	2790	2763	2687	2790	2782	2809
	End of Year	2519	2607	2727	2780	2776	2772	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	2767	2780	TBD
Grades 9-12	At Sept. 30	3253	3319	3265	3327	3431	3527	3690	3774	3764	3875	3875	3920	3985	3970	3947	3855	3901	3808	3758	3753
	End of Year	3141	3200	3166	3225	3330	3429	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	3764	3753	TBD
TOTAL-Sept.30	11486	11638	11711	11613	11432	11590	11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624	11483	11589	
TOTAL-End of Year	11391	11513	11592	11473	11373	11520	11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	11525	11475	TBD	
Increase/Decrease at September 30	204	152	73	-98	-181	158	56	32	44	67	-122	17	126	15	-3	-135	-21	-42	-141	106	

WEST CHESTER AREA SCHOOL DISTRICT

ENROLLMENT HISTORY BY GRADE @SEPT 30TH.

BIRTHS																							
YEAR	AMOUNT	SCHOOL YEAR	K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8	Gr. 9	Gr. 10	Gr. 11	Gr. 12	TOTAL	SP. ED.	GRAND TOTAL	K	1-5	6-8	9-12	Total
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
2011	1,049	16/17	672	788	876	908	878	905	893	967	949	927	946	904	976	11,589	0	11,589	672	4,355	2,809	3,753	11,589

WEST CHESTER AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2017

	<i>East Bradford</i>	<i>East Goshen</i>	<i>Exton</i>	<i>Fern Hill</i>	<i>Glen Acres</i>	<i>Hillsdale</i>	<i>M.C. Howse</i>	<i>Penn. Wood</i>	<i>Starkweather</i>	<i>Westtown-Thornbury</i>	<i>Subtotal</i>	<i>Eugett 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	60	57	70	85	87	84	79	73	89	75	759								759	
1	68	64	78	95	98	94	89	82	100	84	852								852	
2	56	75	78	94	101	82	80	91	105	69	831								831	
3	96	64	97	80	113	107	92	89	100	72	910								910	
4	76	65	90	108	89	105	100	90	106	85	914								914	
5	82	78	79	95	89	105	93	85	94	79	879								879	
6												298	331	299					928	928
7												276	298	317					891	891
8												303	345	324					972	972
9															313	317	340		970	970
10															290	303	330		923	923
11															313	307	310		930	930
12															307	291	319		917	917
TOTAL	438	403	492	557	577	577	533	510	594	464	5,145	877	974	940	1,223	1,218	1,299	6,531	11,676	

West Chester Area School District

Student Market Share Analysis

2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17

Total Out-of-District	4,940	4,943	4,763	4,358	4,334	4,322	4,073	4,034	4,164	3,980
% of Total	29.7%	29.7%	28.7%	26.9%	26.8%	27.0%	25.9%	25.8%	26.6%	25.6%
Total In-District	11,667	11,684	11,810	11,825	11,822	11,687	11,666	11,624	11,483	11,589
% of Total	70.3%	70.3%	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%
Total Students	16,607	16,627	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,569
Share Change Year-to-Year	0.29%	0.03%	1.41%	2.54%	0.14%	-0.23%	1.53%	0.16%	-1.14%	1.43%

WCASD	11,667	11,684	11,810	11,825	11,822	11,687	11,666	11,624	11,483	11,589
Elementary	4,971	4,961	5,024	5,036	5,085	5,069	5,078	5,026	4,943	5,027
% of Total Elementary	57.6%	57.6%	59.1%	60.8%	61.1%	61.2%	62.8%	62.6%	61.4%	63.3%
Secondary	6,696	6,723	6,786	6,789	6,737	6,618	6,588	6,598	6,540	6,562
% of Total Secondary	83.9%	83.9%	84.0%	86.0%	86.0%	85.7%	86.1%	86.5%	86.0%	86.1%

Out-Of-District	4,940	4,943	4,763	4,358	4,334	4,322	4,073	4,034	4,164	3,980
Elementary	3,657	3,654	3,473	3,253	3,233	3,216	3,005	3,007	3,103	2,920
Private	160	185	196	171	185	188	181	227	229	197
% of Total	1.0%	1.1%	1.2%	1.1%	1.1%	1.2%	1.2%	1.4%	1.5%	1.3%
Religious - Catholic	2,321	2,241	2,125	1,973	1,850	1,805	1,682	1,618	1,615	1,476
% of Total	14.0%	13.5%	12.8%	12.2%	11.5%	11.3%	10.7%	10.3%	10.3%	9.5%
Religious - Other	446	448	394	325	375	336	248	270	329	331
% of Total	2.7%	2.7%	2.4%	2.0%	2.3%	2.1%	1.6%	1.7%	2.1%	2.1%
Charter	496	538	536	570	610	656	670	706	717	676
% of Total	3.0%	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.3%
Special Education	58	54	56	47	43	48	54	36	50	67
% of Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.4%
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	176	188	165	165	165	176	168	150	163	173
% of Total	1.1%	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%
Secondary	1,283	1,289	1,290	1,105	1,101	1,106	1,068	1,027	1,061	1,060
Private	58	54	49	33	39	46	35	40	38	36
% of Total	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%
Religious - Catholic	970	947	939	814	803	819	762	725	812	784
% of Total	5.8%	5.7%	5.7%	5.0%	5.0%	5.1%	4.8%	4.6%	5.2%	5.0%
Religious - Other	139	148	142	140	123	98	84	93	82	75
% of Total	0.8%	0.9%	0.9%	0.9%	0.8%	0.6%	0.5%	0.6%	0.5%	0.5%
CCIU	68	78	97	77	97	84	125	106	94	107
% of Total	0.4%	0.5%	0.6%	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%
Alternative	48	62	63	41	39	59	62	63	35	58
% of Total	0.3%	0.4%	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%

TOTAL NO. STUDENTS	16,607	16,627	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,569
Elementary	8,628	8,615	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,947
Secondary	7,979	8,012	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622

TOTAL NO OF BIRTHS (AGE 5)	1,236	1,191	1,248	1,234	1,150	1,155	1,123	1,177	1,035	1,049
TOTAL NO. STUDENTS	16,607	16,627	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,569
Elementary	8,628	8,615	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,947
Secondary	7,979	8,012	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622

Facility Breakdown										
% Public	70.3%	70.3%	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%
Schools Facilities Not WCASD										
% Private	1.3%	1.4%	1.5%	1.3%	1.4%	1.5%	1.4%	1.7%	1.7%	1.5%
% Religious	23.3%	22.8%	21.7%	20.1%	19.5%	19.1%	17.6%	17.3%	18.1%	17.1%
% Charter	3.0%	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.3%
% Special Education	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.4%
% CCIU	0.4%	0.5%	0.6%	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%
% Alternative	0.3%	0.4%	0.4%	0.3%	0.3%	0.4%	0.4%	0.4%	0.2%	0.4%
% Home School	1.1%	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%
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

<u>Enrollment As of 9/30:</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>	<u>2016-17</u>
<u>CHARTER SCHOOLS:</u>																
21st Century	-	12	9	7	14	13	13	11	15	11	13	10	12	11	6	7
Achievement House	-	-	-	-	1	1	2	0	1	1	1	-	-	1	1	0
Agora Cyber School	-	-	-	-	-	-	3	10	4	5	10	11	10	4	4	3
Avon Grove Charter School	-	-	-	-	-	2	1	3	2	3	0	1	1	1	1	3
Chester Community	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-
Chester County Family Academy	46	44	48	39	27	26	27	32	39	29	26	34	50	54	96	77
Collegium Charter School	278	293	338	374	326	314	323	347	359	359	405	423	437	479	473	479
Connection	-	-	-	3	8	8	9	6	7	9	10	14	14	12	20	14
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	5
PA Leadership	-	-	-	-	6	27	51	52	56	80	87	115	112	110	87	77
PA Virtual	-	6	6	6	13	26	26	33	23	15	18	10	9	9	7	11
PD Learning Center	-	-	-	-	-	-	-	1	-	-	-	-	1	1	1	-
Renaissance Academy	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)	55	30	33	37	43	41	50	50	47	36	35	32	14	8	14	11
Alternative Programs (Special)	172	151	151	153	130	140	185	185	158	177	180	192	170	142	145	167
Chester County Center for Arts & Technology (FTEs)	50	55	50	51	61	98	68	69	73	71	82	84	76	80	89	85
TOTALS	624	611	648	682	652	724	789	824	828	838	907	956	930	936	965	939

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
2016-17	4	0.03%	922	7.96%	586	5.06%	861	7.44%	9,035	78.04%	170	1.47%	11,578

**West Chester Area School District
 Minority Student/Professional Distribution
 (including part-time)
 2016-2017 Overview**

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%	
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	79.36%	617.0	5.38%	792.0	6.90%	865.0	7.54%	4.0	0.03%	91.0	0.79%	
	Prof. Emp	1080.0	1020.0	94.44%	42.0	3.89%	8.0	0.74%	8.0	0.74%	0.0	0.00%	2.0	0.19%	
	Admin	58.0	47.0	81.03%	10.0	17.24%	0.0	0.00%	1.0	1.72%	0.0	0.00%	0.0	0.00%	
2016-2017															
DISTRICT TOTALS	Students	11578.0	9035.0	78.04%	586.0	5.06%	861.0	7.44%	922.0	7.96%	4.0	0.03%	170.0	1.47%	
	Prof. Emp	942.0	887.0	94.16%	39.0	4.14%	8.0	0.85%	8.0	0.85%	0.0	0.00%	0.0	0.00%	
	Admin	59.0	47.0	79.66%	11.0	18.64%	0.0	0.00%	1.0	1.69%	0.0	0.00%	0.0	0.00%	

Student data based on PIMS Student Snapshot for October 1st Enrollment 2016-2017
 Staff data based in Finance Plus data accessed on October 1, 2016

WEST CHESTER AREA SCHOOL DISTRICT

Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
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
2014/15	12,401.55	14,233.88

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

Enrollment of Racial/Ethnic Groups	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
White (%)	77.9	79.3	80.0	80.7	81.2	81.6	81.2	82.5	83.1	83.4
Black (%)	5.1	5.4	6.1	6.3	6.4	6.8	6.4	6.8	7.3	7.4
Hispanic (%)	7.4	6.9	6.2	5.9	5.6	5	5.6	4.5	4.1	3.9
Asian/Pacific Islander (%)	8.0	7.5	7.1	6.8	6.6	6.5	6.6	6.0	5.5	5.3
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	1.5	0.8	0.5	0.2	-	-	-	-	-	-
Enrollment of Students with Special Needs										
Economically Disadvantaged (%)	12.9	12.5	12.7	11.4	11.2	9.8	8.5	n/a	7.7	6.6
English Language Learners (%)	2.8	2.6	2.1	2.4	3.1	2.8	3.2	n/a	3.1	n.a.
Students with Disabilities (%)	12.3	12.7	12.8	13.0	11.0	13.4	11.4	n/a	14.3	12.8
Enrollment Distribution by Gender										
Female (%)	48.5	48.3	48.5	48.4	48.1	48.5	48.1	48.0	47.8	52.4
Male (%)	51.5	51.7	51.5	51.6	51.9	51.5	51.9	52.0	52.2	47.6
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 (%)	5.8	5.3	5.6	5.9	5.9	5.7	5.9	6.0	6.3	6.2
Grade 1 (%)	6.8	7.2	7.0	7.4	7.1	7.4	7.1	6.7	7.1	7.5
Grade 2 (%)	7.6	7.5	7.4	7.3	7.6	7.4	7.6	7.1	7.5	7.1
Grade 3 (%)	7.8	7.6	7.6	7.7	7.6	7.1	7.6	7.4	7.2	7.3
Grade 4 (%)	7.6	7.8	7.6	7.9	7.2	7.4	7.2	7.7	7.5	8.0
Grade 5 (%)	7.8	7.6	8.0	7.3	7.5	7.5	7.5	7.5	8.0	7.4
Grade 6 (%)	7.7	8.3	8.3	7.8	7.6	8	7.6	7.9	7.9	8.0
Grade 7 (%)	8.3	8.2	7.6	7.8	8.1	7.9	8.1	8.2	7.9	7.9
Grade 8 (%)	8.2	7.8	8.1	8.0	7.9	8	7.9	7.9	7.9	8.5
Grade 9 (%)	8.0	8.2	8.0	8.1	8.3	8.6	8.3	8.5	8.9	8.3
Grade 10 (%)	8.2	8.0	8.4	8.3	8.4	8.5	8.4	8.4	8.2	8.4
Grade 11 (%)	7.8	8.3	8.1	8.3	8.3	8.4	8.3	8.8	8.0	7.8
Grade 12 (%)	8.4	8.2	8.3	8.3	8.5	8.1	8.5	7.9	7.7	7.7
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
Student Proficiency on State Reading/ELA/Lit Tests										
Grade 3 Reading Proficiency (%)	80.3	80.8	89.0	88.0	89.5	91	89.9	89.2	87.7	85.0
Grade 4 Reading Proficiency (%)	82.0	83.9	87.0	88.0	93.5	93.3	89.2	87.1	86.4	87.9
Grade 5 Reading Proficiency (%)	83.9	84.6	84.0	84.0	90.9	87.7	83.6	82.6	81.3	83.1
Grade 6 Reading Proficiency (%)	81.3	83.0	85.0	82.0	86.4	89.8	86.1	83.8	83.1	85.7
Grade 7 Reading Proficiency (%)	86.4	82.6	88.0	87.0	92.9	90.7	88.1	84.9	85.7	84.7
Grade 8 Reading Proficiency (%)	79.6	80.3	92.0	92.0	94.6	95.8	93.5	92.7	88.4	88.3
Grade 11 Reading Proficiency (%)	92.7	90.2	89.0	89.0	82.6	84.2	79.2	77.7	81.5	82.3
Student Proficiency on State Math Tests*										
Grade 3 Math Proficiency (%)	72.6	71.4	93.0	92.0	93.2	93.7	94.1	91.1	89.5	93.0
Grade 4 Math Proficiency (%)	72.8	71.5	93.0	93.0	97.3	95.8	97.8	92.9	91.3	93.5
Grade 5 Math Proficiency (%)	72.3	73.6	87.0	88.0	91.2	90.2	92.3	89.8	87.1	81.3
Grade 6 Math Proficiency (%)	63.7	59.7	89.0	88.0	91.5	90.6	88.4	83.1	78.4	81.7
Grade 7 Math Proficiency (%)	64.4	59.2	89.0	88.0	90	88.4	89.1	80.4	80.6	79.7
Grade 8 Math Proficiency (%)	52.3	51.8	89.0	86.0	89.1	86.5	88.8	83.5	79.3	78.4
Grade 11 Math Proficiency (%)	91.1	88.7	86.0	82.0	73.7	76.5	71.7	70.7	73.8	70.2

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										
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Reading Proficiency (%)	83.0	83.0	88.0	87.0	90.0	90.3	87.0	86.5	85.5	84.8
Math Proficiency (%)*	68.0	65.0	89.0	88.0	89.2	88.6	88.6	85.6	84.3	82.7
Reading/ELA Proficiency by Subgroup (%)										
All Students	83.0	83.0	88.0	87.0	90.0	90.3	87.0	86.5	85.5	84.8
White	87.0	86.0	91.0	91.0	92.4	92.8	90.1	89.5	88.4	88.1
Black	64.0	62.0	67.0	66.0	73.2	75.7	65.9	64.0	64.1	58.9
Hispanic	48.0	49.0	61.0	60.0	62.4	57.5	52.7	46.9	48.6	50.0
Asian/Pacific Islander	94.0	94.0	96.0	95.0	94.5	94.4	93.4	93.3	92.8	90.5
American Indian/Alaska Native	100.0	100.0	n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Multi-Racial	79.0	69.0	68.0	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Female	87.0	88.0	90.0	90.0	92.7	92.1	89.5	89.8	88.5	87.5
Male	79.0	79.0	85.0	84.0	87.3	88.6	84.7	83.4	82.8	82.4
Economically Disadvantaged	56.0	55.0	65.0	63.0	67.2	65.0	58.8	54.6	50.3	46.5
English Language Learners	14.0	13.0	25.0	30.0	33.9	20.3	25.3	33.1	34.1	29.1
Students with Disabilities	41.0	39.0	52.0	50.0	66.4	66.2	58.8	49.2	44.5	45.3
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	68.0	65.0	89.0	88.0	89.2	88.6	88.6	85.6	84.3	82.7
White	71.0	67.0	92.0	91.0	91.1	90.8	90.8	88.5	87.4	86.1
Black	38.0	33.0	66.0	63.0	70.4	69.7	67.9	58.4	56.4	51.5
Hispanic	30.0	32.0	67.0	65.0	68.5	61.2	62.3	55.2	54.2	49.3
Asian/Pacific Islander	88.0	87.0	98.0	97.0	97.0	96.0	97.4	94.4	94.3	93.7
American Indian/Alaska Native	66.0	50.0	n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Multi-Racial	57.0	57.0	73.0	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Female	68.0	65.0	89.0	89.0	89.8	88.8	89.2	85.9	84.3	82.2
Male	68.0	65.0	89.0	87.0	88.6	88.3	88.0	85.2	84.4	83.3
Economically Disadvantaged	36.0	32.0	69.0	66.0	71.7	66.0	67.9	58.6	50.9	48.8
English Language Learners	14.0	12.0	42.0	40.0	46.9	39.1	49.6	48.6	46.6	42.6
Students with Disabilities	25.0	25.0	54.0	52.0	65.6	62.6	67.3	53.5	48.6	45.6
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 (%)	75.5	74.0	88.5	87.5	89.6	89.5	87.8	86.1	84.9	83.7
Overall Proficiency - Reading/ELA and Math by Subgroup (%)										
All Students	75.5	74.0	88.5	87.5	89.6	89.5	87.8	86.1	84.9	83.7
White	79.0	76.5	91.5	91.0	91.8	91.8	90.5	89.0	87.9	87.1
Black	51.0	47.5	66.5	64.5	71.8	72.7	66.9	61.2	60.3	55.2
Hispanic	39.0	40.5	64.0	62.5	65.5	59.4	57.5	51.1	51.5	49.6
Asian/Pacific Islander	91.0	90.5	97.0	96.0	95.8	95.2	95.4	93.9	93.6	92.1
American Indian/Alaska Native	83.0	75.0	n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Multi-Racial	68.0	63.0	70.5	n.a	n.a	n.a	n.a	n.a	n.a	n.a
Female	77.5	76.5	89.5	89.5	91.3	90.5	89.4	87.9	86.4	84.8
Male	73.5	72.0	87.0	85.5	88.0	88.5	86.4	84.3	83.6	82.8
Economically Disadvantaged	46.0	43.5	67.0	64.5	69.5	65.5	63.4	56.6	50.6	47.6
English Language Learners	14.0	12.5	33.5	35.0	40.4	29.7	37.5	40.9	41.0	35.8
Students with Disabilities	33.0	32.0	53.0	51.0	66.0	64.4	63.1	51.4	46.6	45.4
Migrant	n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a	n.a

Information gathered from: PDE PSSA data
 * 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>
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
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	
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%	FY12-13	1.5%	2.1%	FY14-15	2013	1.5%
2013	1.5%	2.4%	FY13-14	1.6%	1.9%	FY15-16	2014	1.8%
2014	3.0%	2.5%	FY14-15	2.1%	2.4%	FY16-17	2015	0.2%
2015	3.2%	2.6%	FY15-16	2.4%	2.5%	FY17-18	2016	0.1%

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		
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 2016 Enrollment</u>
<i>B. Rustin High School</i>	2003-06	-	9-12	172.90	283,000	1,286
<i>East High School</i>	1973	1976/92/93/2004	9-12	62.60	314,453	1,245
<i>East/Fugett Athletic Fields</i>	2004	-	-	43.35	-	-
<i>Henderson High School</i>	1951	1956/64/76/94/98/2004	9-12	30.56	287,351	1,222
<i>Henderson-North Campus Athletics</i>	2006	-	-	28.40	-	-
<i>E. N. Peirce Middle School</i>	1963	1998/2001/03	6-8	26.70	136,250	953
<i>G. A. Stetson Middle School</i>	1959	1961/98/2003/07	6-8	38.40	134,857	973
<i>J. R. Fugett Middle School</i>	1969	2009	6-8	*	163,340	883
<i>East Bradford Elementary</i>	1958	1966/70/89/2013	K-5	18.20	58,367	440
<i>East Goshen Elementary</i>	1955	1960/64/67/95/2001	K-5	20.80	67,832	405
<i>Exton Elementary</i>	1940	1953/57/91/92/93/2000	K-5	13.10	66,265	476
<i>Fern Hill Elementary</i>	1955	1960/89/2016	K-5	20.00	64,555	532
<i>Glen Acres Elementary</i>	1966	1997	K-5	11.70	59,931	555
<i>Hillsdale Elementary</i>	1976	2007	K-5	19.10	70,631	562
<i>Mary C. Howse Elementary</i>	1962	1965/97	K-5	15.24	65,287	524
<i>Penn Wood Elementary</i>	1966	1970/89/2001/12	K-5	18.60	64,350	510
<i>Sarah W. Starkweather Elementary</i>	1991	1998	K-5	37.90	75,094	583
<i>Westtown-Thornbury Elementary</i>	1954	1956/89/2012	K-5	11.70	55,556	440
Facilities & Operations Center	1999	-	-	3.20	24,588	-
New Administration	1988	2017	Admin	3.32	42,000	-
Spellman Administration	1924	1952/55/77/99	Admin	17.60	42,845	-
				613.37	2,076,552	11,589

* 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>	
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	4,502,829,867	-4.2%	2013
2016-17	4,980,850,893	10.6%	2014

* 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 *	103,324	512,784	12,787,209	318,857,056
2015 *	104,062	515,939	12,802,503	321,418,820

* 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)
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	\$12,536,540,439	\$4,698,094,232	\$776,683,657,011	\$312,219,585,188
2013	\$12,546,941,354	\$4,502,829,867	\$781,362,158,748	\$312,163,745,747
2014	\$12,786,398,938	\$4,980,850,893	\$801,527,115,725	\$328,242,656,054
2015	\$12,891,822,543	Not Available	\$811,025,320,740	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>
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
2017-18	134.20	0.00	0.5	1.0	1.0	1.08	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>
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
2015-16	11,548.24	12,623.44

* 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>
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	\$11,303	\$25,923
2016-17	\$11,738	\$29,637

* 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

WEST CHESTER AREA SCHOOL DISTRICT

TAX COLLECTOR RATES

FISCAL YEAR	EARNED INCOME		TRANSFER		DELINQUENT
	TAX	REAL ESTATE TAXES	INTERIM R.E. TAXES	TAXES	R. E. TAXES
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%
2016-17	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%
ARHC WCCCHPA01 LLC	East Goshen	Senior Living / Assisted Living	41,434,200	0.49%
QVC	West Goshen	Indust.Bldg./TV Shopping	35,696,530	0.43%
Main Street At Exton	West Whiteland	Shopping Center	33,282,510	0.40%
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	17,331,650	0.21%
Westtown Apartments	Westtown	Medical Complex	16,636,690	0.20%
Total Assessed Value--Ten Largest Taxpayers			<u>314,757,540</u>	<u>3.76%</u>
Total District Assessed Value			8,375,954,518	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	2,722
2) West Chester University	Education	2,623
3) Penn Medicine Chester County Hospital	Health Care Services	2,285
4) Chester County	County Government	1,807
5) West Chester Area School District	Education	1,516
6) Johnson & Johnson Services Inc	Drug Research and Testing	1,321
7) United Parcel Service, Inc.	Delivery Services	1,040
8) Comcast Cable Communications	Telecommunication	959
9) Giant Food Stores LLC	Grocery	925
10) Communications Test Design, Inc	Communication Engineering	731

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
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	3.6	3.3	3.2	3.4	3.6	3.8	3.8	3.1	2.9	3.0	2.8	3.3
2007	3.4	3.2	3.0	2.7	3.0	3.3	3.5	3.5	3.0	3.0	3.0	3.0	3.1
2008	3.6	3.6	3.5	3.1	3.7	3.9	4.3	4.5	3.9	4.0	4.3	4.6	3.9
2009	5.7	6.1	6.2	5.8	6.4	6.7	6.9	6.9	6.3	6.1	6.1	6.0	6.2
2010	6.8	6.8	6.6	6.1	6.4	6.4	6.6	6.5	5.8	5.7	5.8	5.4	6.2
2011	6.0	5.8	5.7	5.3	5.7	6.2	6.5	6.4	5.7	5.5	5.3	5.2	5.8
2012	5.9	5.8	5.6	5.0	5.5	6.1	6.4	6.3	5.4	5.3	5.1	5.2	5.6
2013	6.0	5.7	5.3	5.0	5.4	5.9	5.9	5.8	5	4.9	4.6	4.1	5.3
2014	4.7	4.7	4.5	3.7	4.2	4.3	4.8	4.7	3.8	3.6	3.6	3.3	4.2
2015	4.2	4.0	3.8	3.4	4.0	4.0	4.3	4.0	3.4	3.2	3.2	2.8	3.7
2016	3.6	3.6	3.8	3.6	3.9	4.1	4.6	4.6	4.0	4.0	3.6		

* Not seasonally adjusted

WEST CHESTER AREA SCHOOL DISTRICT
HISTORICAL SPENDING CAPITAL PROJECTS FUND

<u>FISCAL YEAR</u>	<u>CAPITAL PROJECTS FUND</u>
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
2015-16	7,160,342

WEST CHESTER AREA SCHOOL DISTRICT

CAPITAL RESERVE FUND
HISTORY AND PROJECTION

	<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>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>
Fund 22											
Revenues											
Contribution from General Fund	\$ 1,518,064	\$ 1,008,000	\$ -	\$ 1,067,895	\$ 2,582,101	\$ 1,500,000	\$ 325,100	\$ 1,329,424	\$ 3,050,600	\$ 2,680,767	\$ 2,500,000
Refunding Savings	-	-	-	-	-	-	2,996,695	1,917,307	4,357,444	5,009,329	243,080
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	27,718	-
Refund from Litigation	-	80,603	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	(187,941)	61,099	-	-	-	-	-	-	-	-	-
Interest Income	2,976,881	2,025,750	763,857	137,306	16,648	20,462	24,441	64,878	68,189	59,833	75,000
Total Revenues	\$ 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	\$ 7,777,647	\$ 2,818,080
Expenditures and Fund Transfers											
Transfer to General Fund	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Fund 27	-	-	-	-	-	-	-	150,000	356,300	-	-
Debt Service Payments (Cap Int) (Arbit)	1,658,859	3,633,680	1,600,000	-	3,601	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-	52,282	49,089	50,109	53,768	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	2,730,249	2,702,620
Admin Building	-	-	-	-	-	-	-	-	-	24,910	-
Facility repairs and maint	-	-	-	-	-	-	140,616	236,121	-	-	-
Total Expenditures	\$ 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	\$ 2,808,927	\$ 2,762,620
Excess of Revenues over Expenditures	\$ 772,599	\$ (435,417)	\$ (1,736,143)	\$ (830,741)	\$ 694,900	\$ (176,319)	\$ 1,491,241	\$ 1,431,143	\$ 4,649,635	\$ 4,968,720	\$ 55,460
Project Fund Balance at July 1	\$ 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	\$ 26,833,045
Designated/Committed Fund Balance							\$ 650,000	\$ 3,759,877	\$ 5,845,418	\$ 10,202,862	\$ 15,455,271
Projected Fund Balance at June 30	\$ 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	\$ 11,658,305	\$ 11,433,234
Fund 27											
Revenues											
Contribution from General Fund							\$ 72,200	\$ 953,100	\$ 1,181,700	\$ 1,417,151	\$ 1,667,200
Contribution from Fund 22							-	150,000	356,300	-	-
Miscellaneous Revenue							-	-	24,481	25,000	-
Expenditures											
Facilities Projects							\$ -	\$ 754,892	\$ 1,681,366	\$ 1,173,952	\$ 2,325,358
Undesignated Fund Balance at June 30							\$ 72,200	\$ 420,408	\$ 301,523	\$ 569,722	\$ -

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>
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
2015-16	3,229,852	3,266,630	1,444,955

WEST CHESTER AREA SCHOOL DISTRICT

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

	<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>
<u>OPERATING REVENUES</u>																
Food Service Revenues	\$ 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	\$ 2,293,122
TOTAL OPERATING REVENUES	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	2,293,122
<u>OPERATING EXPENSES</u>																
Professional and contract services	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	3,172,064
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	56,040
Other operating costs	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	1,748
TOTAL OPERATING EXPENSES	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	3,229,852
<u>OPERATING LOSS</u>	(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)	(936,730)
<u>NONOPERATING REVENUES</u>																
State sources	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	69,269
Federal sources	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	901,501
Local sources	-	-	-	-	-	-	-	-	-	-	23,432	2,632	-	-	2,606	-
Interest income	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	2,738
TOTAL NONOPERATING REVENUES	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	973,508
CHANGE IN NET POSITION	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	36,778
NET POSITION, BEGINNING 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
NET POSITION, END OF YEAR	\$ 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	\$ 1,444,955

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>
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%
2016-17 *	11,589	1,665	1,473	12.7%	192	1.7%	14.4%	728	658	44.6%	70	36.6%	43.7%

* Beginning in 2016-17, WCASD High Schools do not participate in the NSLP.

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>
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	\$ 0.1200	\$ 0.1200	\$ 0.1200
2013-14	\$ 0.3400	\$ 2.9900	\$ 2.5900	\$ 0.1200	\$ 0.1200	\$ 0.1200
2014-15	\$ 0.3400	\$ 3.0400	\$ 2.6400	\$ 0.1200	\$ 0.1200	\$ 0.1200
2015-16	\$ 0.3500	\$ 3.1300	\$ 2.7300	\$ 0.1200	\$ 0.1200	\$ 0.1200
2016-17	\$ 0.3600	\$ 3.2200	\$ 2.8200	\$ 0.1200	\$ 0.1200	\$ 0.1200

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA PRICES

	Plain Milk 1/2 Pt.	Reduced Price	School Breakfast Program		School Lunch Program			High Sch. A La Carte	Adult
			Student	Adult	Elem.	Middle	High		
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
2016-2017	.70	.00	1.50	2.15	2.65	2.85	3.25		3.90

* Daily Special (Entree, vegetable & small beverage)