

FACT BOOK



Revised for
2017-18

Financial Facts for the WCASD

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WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND INCOME & EXPENSE SUMMARY

For Period Indicated

Yr. Beginning 7/1	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
REVENUES												
Beginning Fund Balance	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	28,760,978
Prior Period Adjustment	0	0	1,008,000	0	0	0	0	0	0	0	0	0
Local Sources	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	192,287,557
State Sources	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	41,156,643
Federal Sources	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	1,957,139
Other Financing Sources	0	0	0	10,364	251	15,212	0	0	0	0	0	0
Total Resources Available	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	264,162,317
EXPENDITURES												
Instruction												
Reg Progs-Elem/Sec	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	89,969,745
Spec Progs-Elem/Sec	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	40,928,044
Voc.Ed. Programs	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	6,155,174
Other Inst. Progs-Elem/Sec	1,558,814	1,727,532	246,906	158,981	484,769	554,069	767,512	593,490	551,225	827,446	668,126	689,101
Non-Public School Programs	0	0	0	0	0	31,549	21,055	10,692	11,756	26,306	21,942	52,225
Adult Education Progs	30,317	30,204	28,842	28,867	23,460	21,356	28,969	28,969	0	0	0	0
Total Instruction	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	137,794,289
Support Services												
Pupil Personnel	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	8,686,873
Instructional Staff	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	5,481,670
Administration	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	11,040,270
Pupil Health	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	2,256,872
Business	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	1,790,607
Oper & Maint of Plant Svcs	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	15,996,618
Student Transp. Svcs	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	13,606,727
Central	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	3,354,191
Other Support Svcs	135,739	131,146	129,790	129,191	130,520	135,507	126,387	125,729	127,739	262,755	127,780	229,674
Total Support Services	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	62,443,502
Oper of Non-Instruct Svcs												
Student Activities	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	4,704,328
Community Services	69,046	76,446	81,960	122,164	116,992	89,122	104,239	128,872	157,640	147,238	133,721	161,289
Total Op of Non-Inst Svcs	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	4,865,617
Facilities Acquisition, Construct. & Improvmt Svcs												
Construct. & Improvmt Svcs	270,300	269,908	271,311	148,832	389,873	687,509	426,521	650,293	0	0	0	0
Debt Service & Fund Transfers												
Debt Service & Fund Transfers	20,865,621	21,355,749	21,105,394	21,626,252	25,776,800	23,917,954	25,321,829	25,603,536	28,332,784	29,836,511	27,457,680	30,278,716
Total Resources Utilized												
Total Resources Utilized	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	235,382,124
Ending Fund Balance Unreserved												
Ending Fund Balance Unreserved	8,794,148	9,631,412	7,494,323	7,861,943	10,795,405	17,167,135	15,524,904	16,267,550	17,923,800	18,886,991	16,923,577	15,696,594
Reserved - PSERS	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	1,117,000
Reserved - Health Care	0	0	0	0	0	0	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909	4,159,909
Reserved - Millage Stabilization	0	0	0	0	0	0	3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366
Reserved- Alternative Education	0	0	0	0	0	0	0	0	0	0	0	500,000
Reserved - Athletics	0	0	0	0	75,600	95,549	124,200	102,739	119,782	115,700	89,487	79,324
Total GF Fund Balance	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	28,780,193

WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND BUDGET

For Period Indicated

Fiscal Year Beginning 7/1	<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>2017-18</u>
REVENUES													
Beginning Fund Balance	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	25,091,998
Local Sources	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	194,940,762
State Sources	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	41,423,546
Federal Sources	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	1,809,175
Other Financing Sources	<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>	<u>0</u>
Total Revenues	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	263,265,481
EXPENDITURES													
Instruction													
Regular Progs-Elem/Sec	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	96,938,389
Special Progs-Elem/Sec	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	36,569,296
Vocational Ed Progs	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	6,442,999
Other Inst Prog-Elem/Sec	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	791,309
Nonpublic School Programs	0	0	0	0	0	0	0	25,150	16,712	11,755	50,872	26,853	77,225
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>34,908</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instruction	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	140,819,218
Support Services													
Pupil Personnel	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	9,381,619
Instructional Staff	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	5,732,247
Administration	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	12,005,414
Pupil Health	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	2,347,515
Business	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	1,901,050
Oper & Maint of Plt Svcs	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	18,200,558
Student Trans. Svcs	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	13,765,430
Central	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	3,751,604
Other Support Services	<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>	<u>226,988</u>
Total Support Services	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	67,312,425
Oper of Non-Instruc Svcs													
Student Activities	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	5,157,559
Community Services	<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>	<u>150,100</u>
Total Op Non-Ins Svcs	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	5,307,659
Facilities Acquisition, Construct. & Improv. Svcs													
	250,423	311,609	313,400	400,000	812,000	687,000	731,200	722,500	0	0	0	0	0
Debt Service													
	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	25,546,771
Fund Transfers													
	0	0	0	934,000	0	0	0	0	3,275,500	5,188,800	8,857,625	4,410,279	4,833,452
Budgetary Reserve													
	<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>	<u>0</u>
Total Expenditures	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	243,819,525

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

Fiscal Year Ending June 30,	2008	2009	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *
EXPENSES										
Governmental Activities										
Instruction	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	155,262,037
Instructional student support	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	18,519,607
Administrative & financial support services	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	19,342,370
Operation & maintenance of plant services	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	18,039,504
Pupil transportation	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	14,429,271
Student activities	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	5,214,620
Community services	81,960	122,164	125,654	127,041	115,730	145,929	116,354	140,742	142,350	171,227
Interest on long term debt	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	8,679,619
Unallocated Depreciation Expense	9,898,713	12,484,452								
Total Governmental Activities	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	239,658,255
Business Type Activities										
Food Service	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	3,294,375
TOTAL PRIMARY GOVERNMENT ACTIVITIES	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	242,952,630
PROGRAM REVENUE										
Governmental Activities										
Charges for service										
Instruction	405,167	430,893	516,690	759,951	846,715	726,912	437,675	362,760	542,986	280,006
Operation & maint of plant	28,234	32,844	38,933	199,984	220,596	298,044	332,728	347,233	402,308	509,869
Student activities	137,451	118,783	120,723	119,438	123,369	413,737	419,389	423,407	430,050	437,573
Operating grants and contributions	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	32,894,525
Total Governmental Program Revenue	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	34,121,973
Business Type Activities										
Charges for services	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	2,493,463
Operating grants and contributiosn	528,494	600,091	663,190	786,659	832,383	861,272	904,898	940,701	973,508	823,346
Total Business Type Program Revenues	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	3,316,809
TOTAL PRIMARY GOVERNMENT REVENUES	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	37,438,782
NET REVENUES (EXPENSES)										
Governmental Activities										
	(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)	(205,536,282)
Business Type Activities										
	43,570	132,484	138,464	74,104	123,501	20,045	(38,454)	94,086	36,778	22,434
TOTAL PRIMARY GOVERNMENT NET REVENUES	(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)	(205,513,848)
GENERAL REVENUES										
Property taxes, levied for general purpose	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	161,164,936
Taxes levied for specific purpose	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	27,524,533
Grants, entitlements, and contributions not restricted to specific programs	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	11,552,814
Investment earnings	5,201,672	2,459,306	429,007	135,772	196,339	155,424	137,174	258,288	392,047	889,980
Gain on sale of asset	-	-	-	-	9,929	5,300	20,608	70,058	-	9,572
Other	122,733	44,093	152,932	103,408	93,938	496,037	146,367	132,287	179,384	181,391
Total General Revenues	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	201,323,226
Change in Net Position	(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)	(4,190,622)

* 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,	2008	2009	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES										
ASSETS										
Current Assets:										
Cash and Cash Equivalents	\$ 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	\$ 21,560,646
Investments	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	45,950,316
Investments - restricted	-	-	-	-	1,892,658	1,894,735	-	-	-	-
Due from other governments	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	6,983,814
Other receivables	795,649	885,464	1,289,510	673,799	1,469,072	1,460,092	872,454	1,011,818	1,806,658	1,326,437
Taxes receivables	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	3,856,980
Prepaid expenses	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	3,046,271
Inventories	-	-	-	14,020	10,115	34,756	17,200	15,646	27,633	25,490
Total Current Assets	70,430,734	51,717,984	56,902,747	61,713,176	63,460,884	83,061,735	88,108,312	81,648,959	86,010,195	82,749,954
Noncurrent Assets:										
Capital Assets										
Land	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	28,289,916
Construction-in-progress	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	10,856,578
Land improvements	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	16,416,508
Buildings	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	417,377,413
Furniture and equipment	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	37,891,464
Less: Accumulated depreciation	(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)	(211,976,150)
Total Noncurrent Assets	305,979,866	311,101,576	309,091,472	300,305,181	293,967,366	299,110,422	299,197,503	303,134,076	293,941,698	298,855,729
TOTAL ASSETS	376,410,600	362,819,560	365,994,219	362,018,357	357,428,250	382,172,157	387,305,815	384,783,035	379,951,893	381,605,683
DEFERRED OUTFLOW OF RESOURCES										
Other post-employment benefits	-	-	-	141,479	-	-	-	-	-	-
Deferred amount on refunding	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	6,569,895
Deferred pension contributions	-	-	-	-	-	-	-	18,609,908	22,053,155	26,330,342
Deferred pension	-	-	-	-	-	-	-	4,661,632	9,097,787	39,493,958
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 379,011,771	\$ 365,200,328	\$ 367,931,163	\$ 364,259,101	\$ 359,518,024	\$ 386,563,671	\$ 392,850,071	\$ 415,646,211	\$ 418,653,416	\$ 453,999,878
LIABILITIES AND NET POSITION										
LIABILITIES										
Current Liabilities:										
Accounts payable and other current liabilities	\$ 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	\$ 24,130,071
Accrued interest	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	1,756,088
Unearned revenues	64,960	84,070	69,416	91,412	119,874	125,583	195,159	253,175	317,848	262,696
Bonds and notes payable, net	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	17,515,062
Total Current Liabilities	36,955,705	33,532,167	32,942,348	33,172,340	34,057,507	39,540,135	42,871,514	41,661,763	41,179,975	43,663,917
Noncurrent Liabilities:										
Bonds and notes payable, net	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	264,195,316
Accrued severance and compensated absences	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	4,752,023
Other post-employment benefits	-	-	-	-	41,873	37,180	236,392	293,516	406,171	669,256
Net pension liability	-	-	-	-	-	-	-	262,381,000	293,071,000	337,581,000
Total Noncurrent Liabilities	313,104,003	303,123,592	302,580,504	292,689,327	279,975,578	293,283,602	289,181,412	545,083,983	571,153,453	607,197,595
TOTAL LIABILITIES	350,059,708	336,655,759	335,522,852	325,861,667	314,033,085	332,823,737	332,052,926	586,745,746	612,333,428	650,861,512
DEFERRED INFLOW OF RESOURCES										
Deferred pension	-	-	-	-	-	-	-	18,757,000	1,803,000	2,812,000
NET POSITION (DEFICIT)										
Net investment in capital assets	6,490,930	8,986,024	9,548,641	7,267,325	8,229,186	6,046,011	7,934,731	21,286,858	11,466,225	23,715,246
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	22,444,089
Unrestricted	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)	(245,832,969)
TOTAL NET POSITION (DEFICIT)	28,952,063	28,544,569	32,408,311	38,397,434	45,484,939	53,739,934	60,797,145	(189,856,535)	(195,483,012)	(199,673,634)
TOTAL LIABILITIES AND NET POSITION	\$ 379,011,771	\$ 365,200,328	\$ 367,931,163	\$ 364,259,101	\$ 359,518,024	\$ 386,563,671	\$ 392,850,071	\$ 415,646,211	\$ 418,653,416	\$ 453,999,878

* 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 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	Actual 2016-17	Budget 2017-18
Staff	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	145,153.0	153,294.9
Total Salaries	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	91,156.6	93,175.8
<i>Administration</i>											
Reg Salaries	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	8,029.5	8,100.7
<i>Teachers</i>											
Reg Salaries	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	64,701.3	65,213.5
Extra Duty Pymnts	1,197.0	1,118.7	899.6	843.2	840.2	992.6	1,007.6	1,059.6	1,161.3	950.6	1,032.8
Sabbatical Pymnts	43.9	103.9	129.9	168.7	88.4	179.1	35.2	125.0	304.5	209.9	250.0
Subject Chair Pymnts	412.6	437.5	429.0	420.8	389.4	348.5	346.7	365.9	365.4	363.7	398.6
Severance Pymnts	245.9	245.0	288.8	356.2	158.5	144.4	380.6	209.1	142.1	79.9	392.0
Supplemental Contracts	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	2,017.0	2,039.9
Total Teachers	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	68,322.4	69,326.8
<i>Technical</i>											
Reg Salaries	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	3,694.7	3,503.0
<i>Office Clerical</i>											
Reg Salaries	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	5,983.9	6,208.2
<i>Crafts and Trades</i>											
Reg Salaries	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	5,126.1	6,037.2
Benefits											
Medical	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	17,331.7	19,981.6
Dental	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	1,103.1	1,296.5
Vision	161.1	167.6	153.2	140.7	140.4	168.0	113.1	195.9	176.7	180.6	197.5
Prescription	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	4,694.0	5,487.4
Social Security	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	6,609.1	6,965.2
Retirement	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	27,068.7	30,112.3
Tuition Reimbursement	887.1	977.5	1,301.5	1,113.7	728.0	733.3	610.0	360.4	196.9	442.4	567.1
Life & Disability	480.6	538.9	417.1	683.0	397.0	263.1	307.0	417.8	321.1	331.1	465.4
Wrkrs Comp/Unemp/Other	728.5	911.1	708.8	649.6	720.5	654.3	800.6	823.2	1,461.8	1,307.1	745.1
Total Benefits	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	59,068.0	65,818.0
(Less) cost sharing	(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)	(5,071.6)	(5,698.9)
Net Benefits	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	53,996.4	60,119.1
<i>Prof. & Tech. Services</i>	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	18,965.1	18,156.9
Substitute Service	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	1,933.7	2,158.0
Contracted Therapeutic Staff	682.3	1,031.9	857.8	758.3	620.8	666.7	860.2	1,299.2	1,571.8	1,736.1	1,977.7
Contracted Aides- Special Ed.	473.9	326.3	442.5	358.5	679.2	831.6	1,123.4	1,138.8	1,496.2	2,213.6	2,390.7
Contracted Aides- Other	-	-	-	-	-	-	-	-	-	126.7	257.3
CCIU - Special Ed Programs	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	3,887.2	3,686.8
Occupation/Physical Therapy	966.3	984.9	925.1	919.7	975.0	1,087.4	1,004.4	982.0	1,060.0	1,156.0	1,083.8
Due Process Hearings	507.9	586.9	475.5	882.8	694.8	738.2	603.3	496.1	948.7	1,344.1	721.0
Early Intervention	196.2	366.4	369.0	255.0	263.1	353.7	260.5	276.5	365.8	348.7	344.4
Extended School Year	410.9	497.7	620.4	626.0	447.2	564.7	573.1	502.4	735.9	669.5	575.0
Alternative Ed - Special Ed	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	2,044.2	1,449.3
Alternative Education - Reg	251.3	329.9	191.3	258.9	410.1	419.4	426.5	745.9	727.5	797.2	830.2
Tax Collection	543.3	513.0	557.0	508.9	535.9	627.7	669.7	646.0	672.8	725.4	698.0
Legal	255.0	410.9	279.9	326.8	308.4	416.2	441.0	365.2	354.2	396.4	419.0
Other	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	1,586.1	1,565.6
<i>Purchased Property Services</i>	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	4,002.5	4,488.0
Electricity	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	1,787.6	1,892.0
Water/Sewer	403.5	427.2	421.2	486.6	473.7	511.6	505.4	521.0	502.9	534.1	556.2
Trash Removal	155.0	148.2	122.1	122.1	122.0	91.8	95.2	89.8	85.8	90.9	93.0
Office Rental	0.8	101.6	96.9	123.1	121.3	123.9	103.3	134.5	137.6	164.0	190.5
Other	1,275.4	1,152.8	1,127.6	930.5	943.2	905.7	965.1	1,009.3	1,099.3	1,425.8	1,756.2
<i>Other Services</i>	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	30,952.7	31,029.0
Charter Schools	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	9,818.8	9,761.7
Tuition: Special Education	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	3,530.1	3,111.4
Tuition: CAT	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	2,722.4	2,755.7
Tuition: Other	95.8	104.6	102.8	248.2	443.4	419.5	200.7	152.5	130.7	96.0	152.0
Bussing: Public Schools	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	4,898.1	4,812.2
Bussing: Non-Public	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	4,422.4	4,659.5
Bussing: Special Ed	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	3,848.1	3,905.6
Bussing: Extracurricular	260.1	384.9	281.4	333.5	274.3	291.1	284.6	325.5	316.3	327.4	410.4
Insurance	461.9	464.0	461.4	394.2	381.8	416.9	478.5	462.6	492.8	501.6	540.0
Telephone/Postage	527.1	643.0	375.3	448.7	497.1	462.1	390.2	501.0	489.4	492.5	531.9
Other Services - Glen Mills	640.2	614.1	1,263.0	1,026.8	714.3	866.0	-	-	-	-	-
Other	452.7	419.9	356.5	265.7	307.7	293.4	297.3	358.3	280.9	295.4	388.7
<i>Supplies</i>	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	4,797.8	5,381.0
Heating Fuel	1,060.1	1,788.1	1,097.4	1,123.8	780.8	695.0	978.8	876.5	620.2	605.3	818.0
Other Ops/Maint Supplies	925.6	789.5	807.8	603.2	670.3	735.4	777.4	648.7	652.5	714.6	814.4
Educational	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	1,828.6	2,039.1
Curriculum Proposals	1,148.5	1,373.4	850.7	622.3	455.0	793.5	885.1	1,230.0	1,123.3	881.4	1,001.2
Educational /Admin Software	464.8	314.6	610.2	347.1	410.3	356.9	327.0	409.9	394.3	680.8	556.2
Administration/Business	199.5	186.4	145.8	148.0	77.1	99.0	104.9	20.1	2.1	87.1	152.1
Other	14.3	18.1	28.2	23.5	19.7	-	-	-	-	-	-
<i>Other Objects</i>	351.4	262.9	258.0	226.5	344.7	(126.6)	359.6	534.1	367.2	411.3	523.8
<i>Dues and Fees - Athletics</i>	-	-	-	99.5	94.8	144.3	113.7	140.4	179.1	170.7	131.5
<i>Property</i>	2,335.8	1,133.0	972.9	1,837.1	1,117.4	1,313.7	511.4	455.8	542.9	650.3	489.2
Technology Equipment	1,290.0	282.5	-	-	-	-	-	-	-	-	-
G/F maint Projects	148.8	148.8	389.9	687.5	531.7	650.3	-	-	-	-	-
Other Equipment	1,045.8	701.7	583.0	1,149.6	585.7	663.4	511.4	455.8	542.9	650.3	489.2
<i>Debt Service</i>	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	<	

WEST CHESTER AREA SCHOOL DISTRICT

SPECIALLY FUNDED PROGRAMS

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Budget 2017-18
Title I-Ed. Disadvantaged⁽¹⁾ (2)	1,998,478	1,492,372	2,013,454	2,146,917	1,590,718	1,752,239	459,575	818,064	828,867	1,013,161	979,569
Title II-Improving Teacher Quality	310,327	327,835	182,432	416,795	311,219	248,990	199,397	293,923	373,949	384,128	272,797
Title III-LEP & Immigrant Inst	63,564	77,600	101,929	99,636	106,068	90,516	125,475	116,047	88,610	92,715	116,809
Title V-Innovative Education	820	10,299	-	-	-	-	-	-	-	-	-
Adult Basic Education, ESEA	30,192	30,192	24,781	22,687	28,969	28,969	-	-	-	-	-
Drug Free Schools	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	562,776	760,302	722,428	768,593	773,406	659,380	722,670	516,033	305,537	467,136	440,000
IDEA ⁽²⁾	<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>1,333,558</u>	<u>1,193,717</u>
TOTAL	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	3,290,698	3,002,892

⁽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>
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	128,219
2017-18 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
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	14,771
2017-18 Budget	16,176

* 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>			
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	3,790,896	57,178	4,898,050	4,422,412	13,168,535
2017-18 Budget	3,780,199	125,366	4,812,178	4,659,496	13,377,239

** 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	
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
2017-18		199	3,151,940	11,915	3,015	416	15,346

** 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, 2017

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)
2017 - 18	261,070,000	14,695,000	10,258,714	24,953,714	313,280,941
2018 - 19	246,375,000	15,685,000	9,625,517	25,310,517	287,970,423
2019 - 20	230,690,000	16,280,000	8,991,034	25,271,034	262,699,389
2020 - 21	214,410,000	16,980,000	8,276,152	25,256,152	237,443,237
2021 - 22	197,430,000	17,615,000	7,588,484	25,203,484	212,239,753
2022 - 23	179,815,000	18,195,000	6,849,847	25,044,847	187,194,906
2023 - 24	161,620,000	18,500,000	5,967,809	24,467,809	162,727,098
2024 - 25	143,120,000	19,335,000	5,075,001	24,410,001	138,317,097
2025 - 26	123,785,000	20,275,000	4,134,738	24,409,738	113,907,359
2026 - 27	103,510,000	20,710,000	3,596,077	24,306,077	89,601,282
2027 - 28	82,800,000	22,120,000	2,479,134	24,599,134	65,002,148
2028 - 29	60,680,000	19,260,000	1,904,828	21,164,828	43,837,320
2029 - 30	41,420,000	19,115,000	1,325,515	20,440,515	23,396,805
2030 - 31	22,305,000	10,975,000	722,840	11,697,840	11,698,965
2031 - 32	11,330,000	11,330,000	368,965	11,698,965	-

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS

School Year	Emmaus Loan	Future Issue																			Total	
		G.O. Bonds Refdgd Series AA	G.O. Bonds Refdgd Series A	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	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series		
10/2009	12/2010	11/2011	7/2012	7/2012	1/2013	1/2014	1/2014	9/2014	4/2015	9/2015	10/2015	2/2016	4/2016	11/2016	5/2017	11/2017	12/2018	12/2019	12/2020	12/2021		
<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>\$7.495M</u>	<u>\$9.75M</u>	<u>\$10M</u>	<u>\$20M</u>	<u>\$15M</u>	<u>\$10M</u>		
2016-17 *	159,015	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	926,512	95,517							24,085,387
2017-18 **	178,467	2,498,350		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	259,713	436,330	105,622					24,834,338
2018-19	403,267	3,809,500		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	731,265	242,650	220,252				25,773,419
2019-20	403,067	3,813,100		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	734,315	242,563	413,715	645,202			26,572,514
2020-21	1,030,667	3,811,500		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	732,115	242,475	413,578	822,862	430,275		27,165,342
2021-22	1,004,667	4,630,500		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	729,715	242,388	413,435	822,726	614,839	251,220	27,548,091
2022-23	852,133			635,000			489,763	15,735,750	2,476,800		262,343		2,348,250	1,253,568	259,175	732,065	242,300	413,286	822,583	614,702	408,746	27,546,463
2023-24	953,000			634,850			489,763	9,182,250	2,477,350		262,243		2,346,750	7,123,500	259,038	739,065	242,212	413,132	822,434	614,559	408,610	26,968,754
2024-25	956,400			634,700			494,763		7,842,600		262,123			13,224,750	258,900	735,765	242,100	412,971	822,279	614,410	408,467	26,910,227
2025-26	953,733			634,550			494,575		7,882,600		262,003			13,191,250	258,762	732,265	241,988	412,805	822,119	614,256	408,318	26,909,223
2026-27	716,467			634,400			494,388		20,181,850		261,883			1,020,000	258,625	738,465	241,875	412,634	821,953	614,095	408,163	26,804,797
2027-28	5,700,000			4,579,250			2,499,200		8,741,600		2,086,763				258,488	733,833	241,762	412,457	821,782	613,929	408,003	27,097,066
2028-29				4,580,750			2,753,800		8,741,900		2,086,928				2,273,350	728,100	2,576,650	412,274	821,605	613,758	407,837	25,996,951
2029-30				4,578,650			2,755,000		8,745,000		2,089,115				2,272,750	2,579,000	1,237,085	821,422	613,581	407,666	26,099,268	
2030-31				4,582,950			2,757,400				2,087,140				2,270,350	2,574,125	1,235,130	2,476,233	1,718,398	1,067,489	20,769,214	
2031-32				4,578,350			2,762,625				2,086,840				2,271,150	2,577,875	1,236,590	2,477,323	1,721,440	1,068,150	20,780,342	
2032-33																		1,236,238	2,480,048	1,721,973	1,067,068	6,505,325
2033-34																		1,239,038	2,479,145	1,720,173	1,069,540	6,507,895
2034-35																		1,234,753	2,479,545	1,720,995	1,070,485	6,505,778
2035-36																		1,238,548	2,480,975	1,719,195	1,069,873	6,508,590
2036-37																		1,234,973	2,478,155	1,719,723	1,067,673	6,500,523
2037-38																		1,234,193	2,481,005	1,717,323	1,068,855	6,501,375
2038-39																		1,235,955	2,479,025	1,721,940	1,068,185	6,505,105
2039-40																			2,477,125	1,718,100	1,070,628	5,265,853
2040-41																				1,720,950	1,070,938	2,791,888
2041-42																					1,069,075	1,069,075
Totals	<u>\$13,310,882</u>	<u>\$21,851,600</u>	<u>\$733,764</u>	<u>\$29,853,450</u>	<u>\$46,005,850</u>	<u>\$4,284,175</u>	<u>\$18,929,850</u>	<u>\$40,252,025</u>	<u>\$81,953,950</u>	<u>\$4,737,200</u>	<u>\$13,323,189</u>	<u>\$4,683,514</u>	<u>\$18,630,200</u>	<u>\$43,008,431</u>	<u>\$12,033,666</u>	<u>\$8,503,298</u>	<u>\$12,835,585</u>	<u>\$16,713,038</u>	<u>\$33,655,541</u>	<u>\$24,878,611</u>	<u>\$16,344,982</u>	<u>\$466,522,800</u>

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

* actual amounts

** Forecast Projection March 2018

Note: 2018-19 through 2041-42 are based on projections done in February 2018.

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>	
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
2016-17	9,925,387	14,160,000	-	-	-	-	24,085,387
Budget 2017-18	10,536,771	14,955,000	-	-	-	-	25,491,771

WEST CHESTER AREA SCHOOL DISTRICT
Gross Principal Debt Outstanding
as of March 2018

	2017-2018*	2018-2019	2019-2020	2020-2021	2021-2022	2022-2027	2027-2032	Total Principal
Emmaus Note 2009	5,000	5,000	5,000	650,000	650,000	3,025,000	5,625,000	9,965,000
Series AA of 2010 GOR	1,795,000	3,160,000	3,290,000	3,420,000	4,410,000	-	-	16,075,000
Series A of 2012 GOB	-	-	-	-	-	25,000	20,975,000	21,000,000
Series AA of 2012 GOR	7,835,000	8,295,000	7,875,000	7,360,000	7,620,000	-	-	38,985,000
Series 2013 GOR	795,000	815,000	825,000	850,000	-	-	-	3,285,000
Series 2014 GOB	-	-	-	-	-	15,000	11,985,000	12,000,000
Series A of 2014 GOB	5,000	5,000	800,000	1,085,000	1,185,000	23,315,000	-	26,395,000
Series AA of 2014 GOB	270,000	280,000	290,000	295,000	305,000	30,870,000	24,700,000	57,010,000
Series 2015 GOB	1,290,000	-	-	-	-	-	-	1,290,000
Series A 2015 GOB	5,000	5,000	5,000	5,000	5,000	25,000	9,635,000	9,685,000
Series AA 2015 GOB	680,000	710,000	735,000	755,000	770,000	-	-	3,650,000
Series 2016 GOB	1,725,000	1,810,000	1,840,000	1,935,000	2,035,000	4,365,000	-	13,710,000
Series A 2016 GOB	5,000	5,000	5,000	5,000	5,000	32,000,000	-	32,025,000
Series AA 2016 GOB	5,000	5,000	5,000	5,000	5,000	25,000	8,450,000	8,500,000
Series 2017 GOB	280,000	590,000	605,000	615,000	625,000	3,350,000	1,430,000	7,495,000
Series A 2017 GOB	-	5,000	5,000	5,000	5,000	25,000	9,705,000	9,750,000
Total	14,695,000	15,690,000	16,285,000	16,985,000	17,620,000	97,040,000	92,505,000	270,820,000

Source: District Debt Service Schedules

* Forecast Projection March 2018

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

	<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>
Total General Fund Revenues*	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	235,401,340
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	1,437,374	1,519,538	1,558,427	1,074,696	1,224,820	1,151,153	1,160,377	1,181,706	-	2,104,117
Sale of Property and Non-recurring revenue	-	10,364	5,057	-	-	973	-	-	-	-
Fund Transfer	2,086,849	-	-	-	-	-	-	-	-	-
Net Revenues	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	233,297,223
Annual Arithmetic Average (Borrowing Base)**	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	222,293,146
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Total Nonelectoral Debt Limit	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	500,159,579
Less Amount Debt Applicable to Debt Limit	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	261,070,000
Remaining Borrowing Capacity	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	239,089,579
Ratio of Debt Limit to Debt Margin	19%	25%	28%	33%	37%	36%	38%	42%	44%	48%

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	261,070,000	100%	261,070,000	
Overlapping Debt					
	Township of East Bradford	10,291,078	100%	10,291,078	(1), (2)
	Township of East Goshen	784,000	100%	784,000	(1), (2)
	Township of Thornbury	-	100%	-	(1), (2)
	Township of West Goshen	5,849,000	100%	5,849,000	(1), (2)
	Township of West Whiteland	11,695,000	100%	11,695,000	(1), (2)
	Township of Westtown	22,055,000	100%	22,055,000	(1), (2)
	Borough of West Chester	-	100%	-	(1), (3)
	Chester County	610,113,752	20%	122,800,303	(1), (2), (5)
Total Direct and Overlapping Chester County Debt				434,544,381	
Delaware County					
Direct Debt					
	West Chester Area School District	261,070,000	100%	261,070,000	
Overlapping Debt					
	Township of Thornbury	171,003	100%	171,003	(1), (6)
	Delaware County	273,817,760	1%	3,932,543	(1), (5), (6)
Total Direct and Overlapping Delaware County Debt				265,173,546	

⁽¹⁾ As of December 31, 2016

⁽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
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	4,160,444	2,678,864	-
2017-18 budget	3,967,415	2,881,610	-

*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>
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	13,534,353
2017-18	32.570	7.540	15,056,144
2018-19 Projected	33.430	7.570	16,014,757
2019-20 Projected	34.790	7.570	17,141,806
2020-21 Projected	35.260	7.570	17,795,792
2021-22 Projected	35.680	7.460	18,407,997

(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 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	Actual 2016-17	Budget 2017-18
Local	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	194,494.6	197,290.4
Real Estate	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	161,225.7	166,762.3
Current*	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	160,530.2	165,573.9
Interim	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	695.5	1,188.3
Earned Income	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	21,336.5	21,269.9
Real Estate Transfer	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	6,115.0	4,101.3
Delinquent Taxes	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	3,479.8	3,008.8
Investment Earnings	3,234.1	3,051.1	1,674.8	288.0	118.4	173.6	129.8	71.0	165.5	332.2	731.9	396.0
Gate Receipts	-	-	-	-	119.4	123.4	122.9	130.7	136.3	152.9	160.6	131.5
Other	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	1,445.0	1,620.6
State	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	37,616.0	37,880.2
Student Subsidies	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	20,585.1	19,341.4
Basic Instruction	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	8,012.2	8,017.8
Basic Education ARRA Funds	-	-	-	852.0	834.0	-	-	-	-	-	-	-
Special Education	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	5,902.9	5,679.6
IDEA - ARRA funds	-	-	418.0	959.4	820.7	-	-	-	-	-	-	-
Tuition Private Home Place't	71.3	73.6	87.4	50.6	-	17.6	121.8	113.9	111.5	179.4	236.2	180.0
Transportation	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	3,674.1	3,750.3
Medical, Dental & Nurse	305.6	296.3	295.6	288.7	273.8	273.9	261.5	256.8	222.3	253.9	256.4	222.3
Rent	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	-	2,104.1	1,092.4
Charter Schools	1,294.4	1,337.4	1,641.1	1,558.4	1,478.9	-	-	-	-	-	-	-
Accountability Grants	339.8	348.3	343.8	343.8	322.4	126.6	126.7	126.7	303.2	399.1	399.1	399.1
Other	408.0	1,296.6	226.1	82.0	21.9	-	5.0	-	-	-	-	-
Teacher Subsidies	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	17,030.9	18,538.7
Social Security	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	3,450.6	3,482.6
Retirement	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	13,580.3	15,056.1
Federal	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	3,290.7	3,002.9
Title I	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	1,013.2	979.6
Title II	357.0	310.3	327.8	182.4	416.8	311.2	249.0	199.4	293.9	373.9	384.1	272.8
IDEA	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	1,333.6	1,193.7
MA Direct Services/Time Study	594.5	562.8	760.3	722.4	768.6	773.4	659.4	722.7	516.0	305.5	467.1	440.0
Other	174.9	119.5	131.5	165.6	149.6	133.7	116.2	125.5	116.0	157.2	92.7	116.8
Local Taxes & Subsidies	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	235,401.3	238,173.5
Beginning 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	25,092.0
FB Adjustment	-	-	400.7	-	-	-	-	-	-	-	-	-
Ending Fund Balance	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	28,780.2	19,446.0
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	4,159.9	4,159.9
Designated/Committed Fund Balance for future millage	-	-	-	-	-	3,349.2	6,830.5	5,951.3	5,646.4	5,471.0	7,227.4	-
Designated/Committed Fund Balance for Alternative Education	-	-	-	-	-	-	-	-	-	-	500.0	-
Designated/Committed Fund Balance for Athletic Fund	-	-	-	75.6	95.5	124.2	102.7	119.8	115.7	89.5	79.3	89.5
Beginning 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
Ending Unassigned Fund Balance	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	15,696.6	15,196.6
Assumed use of FB	(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	(19.2)	5,646.0

* 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
2016-17	3,186	3,480	1,760

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)	
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	732	158	(2)
2017-18 Budget	396	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>
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	8,012	235,382	3.4%	89,970	8.9%
2017-18 Budget	8,018	243,820	3.3%	96,938	8.3%

*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
1994-95	2,098,747	33,129	3.336	2.9%	230,950	432,909	320,104	1,028,009	492,423	2,504,394
1995-96	2,222,602	123,855	3.426	2.7%	211,026	417,753	295,360	734,788	661,000	2,319,927
1996-97	2,256,942	34,340	3.519	2.7%	254,929	476,725	256,308	1,066,437	677,400	2,731,800
1997-98	2,375,121	118,179	3.607	2.5%	263,981	513,271	265,366	1,246,572	711,400	3,000,590
1998-99	2,405,768	30,647	3.726	3.3%	278,113	530,233	352,748	1,384,208	1,020,870	3,566,173
1999-00	2,488,476	82,708	3.789	1.7%	269,431	605,920	553,739	1,478,812	1,065,615	3,973,516
2000-01	2,574,119	85,643	3.850	1.6%	270,269	620,561	625,284	1,547,809	1,123,185	4,187,108
2001-02	2,898,339	324,220	3.954	2.7%	315,172	743,393	594,644	1,588,642	1,205,550	4,447,402
2002-03	3,033,766	135,427	4.088	3.4%	324,618	810,443	684,799	1,699,103	1,701,700	5,220,663
2003-04	3,415,279	381,513	4.153	1.6%	339,374	855,986	643,166	1,457,484	1,681,680	4,977,689
2004-05	3,580,110	164,831	4.253	2.4%	333,971	932,745	780,113	1,508,083	1,782,550	5,337,462
2005-06	4,055,239	475,129	4.334	1.9%	367,423	901,059	724,366	1,226,999	1,818,355	5,038,202
2006-07	4,179,917	124,678	4.477	3.3%	373,176	870,994	773,489	1,162,697	1,795,640	4,975,996
2007-08	4,795,385	615,468	4.629	3.4%	366,593	884,415	764,561	528,716	1,826,825	4,371,110
2008-09	4,848,517	53,132	4.745	2.5%	410,365	996,069	858,294	699,135	1,865,003	4,828,866
2009-10	5,534,052	685,535	4.940	4.1%	437,319	997,039	971,017	374,493	1,785,245	4,565,114
2010-11	5,575,888	41,836	4.945	0.1%	455,759	977,827	880,908	390,606	1,729,335	4,434,435
2011-12	6,012,645	436,757	5.079	2.7%	486,086	962,738	911,349	253,901	1,680,995	4,295,070
2012-13	5,996,697	(15,948)	5.155	1.5%	439,470	848,898	788,456	-	1,633,170	3,709,995
2013-14	6,268,270	271,573	5.310	3.0%	431,780	841,398	927,744	-	1,549,625	3,750,548
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
2016-17	6,445,911	52,712	5.525	0.8%	430,191	774,662	935,066	-	1,534,225	3,674,145

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>
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	1,013,161	0	1,013,161
2017-18 Budget	979,569	0	979,569

* 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>
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
2016-17	28,780,193	22,444,089	4,354,841	***	1,467,389

* 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,	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund											
Unreserved - Designed for PSERS				1,200,000							
Unreserved - Undesignated	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	2,688,371
*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	1,117,000
Healthcare					1,558,100	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909	4,159,909
*Assigned											
Gate Receipts					95,549	124,160	102,739	119,782	115,700	89,487	79,324
Alternative Education											500,000
Tax Stabilization						3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366
*Unassigned					15,609,035	12,354,604	12,454,515	14,441,344	14,758,221	14,856,952	13,008,223
Total General Fund Fund Balance	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	28,780,193
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	36,170,115										
Unreserved - Capital Reserve Fund	16,813,479										
Unreserved - Debt Service Fund	568,754										
Unreserved - Non-Major Funds	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	4,354,841
*Restricted - Capital Reserve Fund					14,506,078	14,329,759	15,646,701	17,672,551	22,203,300	27,440,218	22,444,089
*Unrestricted - Capital Projects Fund					94,700						
Total Other Funds	53,584,222	37,089,212	21,656,909	22,203,586	20,439,421	15,123,255	22,766,600	26,049,148	18,752,124	31,479,056	26,798,930
TOTAL FUND BALANCE	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	55,579,123

* 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
2017-18	7,823,487	94,931	647,287	(112)	8,470,774

(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
2015-16	13.9

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
2018-19	2016	12,584,089	94.1%	786,253	5.9%	13,370,342

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

WEST CHESTER AREA SCHOOL DISTRICT

ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	2017-18		2016-17		2015-16		2014-15		2013-14		2012-13		2011-12		2010-11		2009-10	
	# 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	0	0	1	47,820	0	0
TOTAL COMMERCIAL PROPERTIES	1,722	1,393,879,547	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
TOTAL FARM PROPERTIES	69	23,544,790	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
TOTAL INDUSTRIAL PROPERTIES	87	145,353,765	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
TOTAL RESIDENTIAL PROPERTIES	30,433	6,213,361,838	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
TOTAL VACANT LAND	1,039	47,346,930	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
TOTAL CHESTER COUNTY	33,350	7,823,486,870	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
<u>DELAWARE COUNTY</u>																		
COMMERCIAL/INDUSTRIAL	14	8,008,833	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	2,198	639,278,166	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	2,212	647,286,999	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
GRAND TOTAL	35,562	8,470,773,869	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

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

LAND USE CODE	DESCRIPTION	2017-18		2016-17		2015-16		2014-15		2013-14		2012-13		2011-12		2010-11	
		# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL
CHESTER COUNTY																	
	NOT IDENTIFIED	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	1	\$47,820
C10	BANKS, S&Ls	34	28,210,150	35	27,465,380	34	\$27,511,030	34	\$27,512,210	34	\$27,564,130	40	\$30,614,650	32	\$23,918,000	32	\$23,310,250
C20	GAS STATIONS	21	9,040,560	21	9,040,560	21	\$9,040,560	21	\$9,040,560	23	\$9,821,020	22	\$9,593,170	22	\$9,383,240	23	\$9,777,430
C30	RESTAURANTS, RETAIL STORES	260	163,469,970	261	159,851,770	256	\$154,618,330	259	\$154,872,500	256	\$150,482,750	246	\$147,446,680	253	\$151,746,990	252	\$152,336,810
C35	CONDOMINIUM STORES	8	10,925,100	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
C40	MOTELS/HOTELS	4	12,235,990	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
C41	NURSING HOMES	5	14,381,390	5	14,381,390	5	\$14,381,390	5	\$15,842,940	4	\$9,745,990	4	\$9,745,990	4	\$9,745,990	5	\$15,610,040
C50	SHOPPING CENTERS	28	221,093,790	28	222,708,530	28	\$222,936,300	28	\$215,710,650	28	\$217,029,170	28	\$226,899,170	28	\$227,340,680	28	\$223,902,180
C60	OFFICE BLDGS LABS LIBRARIES	372	487,181,679	372	487,543,899	372	\$485,266,939	372	\$489,754,071	372	\$493,339,741	373	\$519,642,891	373	\$498,651,171	368	\$509,426,840
C65	CONDOMINIUM OFFICE	406	93,759,453	400	92,324,023	400	\$92,534,383	397	\$90,841,423	396	\$91,223,493	363	\$81,918,933	351	\$79,373,053	346	\$77,737,433
C67	OFFICE "COMMON LAW CONDO"	150	21,819,400	150	22,058,940	151	\$22,643,660	150	\$22,621,300	150	\$22,621,280	150	\$22,621,300	150	\$22,637,850	150	\$22,637,850
C70	COMMERCIAL GARAGE/HOP/CAR DEALERS	125	81,737,510	126	79,764,340	126	\$78,605,430	128	\$78,622,910	130	\$78,422,170	131	\$77,916,370	132	\$77,331,960	131	\$76,715,400
C80	WAREHOUSE	154	169,736,830	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
C81	STORAGE TANKS																
C90	ENTERTAINMENT & RECREATION	11	16,445,295	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
C91	RECREATION (PRIVATE)	20	23,869,570	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
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	4	\$3,728,930	2	\$1,753,910	2	\$1,747,490
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	\$1,483,140	2	\$1,667,800
C94	AIRPORTS	1	2,770,000	1	2,770,000	1	\$2,770,000	1	\$2,770,000	1	\$2,770,000	1	\$2,770,000	1	\$2,662,250	1	\$4,929,800
C95	PRIVATE SCHOOLS	15	18,407,550	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
C96	COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	99	15,169,180	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	\$16,651,880
C97	COMMERCIAL MISCELLANEOUS	5	716,680	3	480,220	3	\$480,220	3	\$479,430	3	\$633,900	2	\$178,430	1	\$174,630	1	\$201,900
	TOTAL COMMERCIAL PROPERTIES	1,722	\$1,393,879,547	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
	Increase	0.47%	0.80%	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%
	Average Increase (8 Year)		-0.13%		-0.06%		0.18%		0.28%		0.60%		1.18%		1.32%		1.97%
F10	FARMS 10 TO 20 ACRES	36	\$12,484,100	36	\$11,668,670	36	\$11,645,820	33	\$11,072,370	33	\$11,072,370	34	\$11,238,200	34	\$11,338,600	35	\$11,919,370
F20	FARMS 20 TO 80 ACRES	29	\$9,879,970	29	\$9,881,000	29	\$9,876,740	27	\$8,495,280	27	\$8,495,280	28	\$9,032,150	28	\$9,005,110	28	\$9,005,110
F40	FARMS MUSHROOM-HORTICULTI																
F80	FARMS OVER 80 ACRES	4	\$1,180,720	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
	TOTAL FARM PROPERTIES	69	\$23,544,790	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
	Increase	0.00%	3.58%	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%
	Average Increase (8 Year)		-0.01%		-0.43%		-0.50%		-0.88%		-0.93%		-0.73%		-1.32%		-0.31%
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	\$144,546,135	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
M25	LIGHT INDUSTRIAL CONDOMINIUM																
M30	INDUSTRIAL QUARRIES/LANDFILLS																
	TOTAL INDUSTRIAL PROPERTIES	87	\$145,353,765	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
	Increase	0.00%	0.11%	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%
	Average Increase (8 Year)		-0.48%		-0.47%		-0.38%		-0.44%		-0.91%		-0.66%		-0.51%		-0.46%
R10	RESIDENTIAL SINGLE FAMILY / CABIN	25,382	\$5,125,092,053	25,371	\$5,115,624,938	25,357	\$5,108,391,320	25,310	\$5,086,973,340	25,263	\$5,076,097,159	25,203	\$5,069,317,562	25,144	\$5,079,461,715	25,083	\$5,080,090,851
R20	RESIDENTIAL TWO FAMILY	285	\$39,862,340	286	\$40,045,100	285	\$39,945,250	283	\$39,615,350	283	\$39,666,770	284	\$39,721,650	285	\$40,096,900	285	\$40,235,460
R30	RESIDENTIAL MULTIFAMILY / DORMS	108	\$17,219,710	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
R40	RESIDENTIAL APARTMENT (4-19 UNITS)	137	\$34,096,720	137	\$34,096,720	138	\$34,708,630	137	\$33,781,150	137	\$48,571,390	137	\$48,633,670	137	\$48,613,150	137	\$48,613,150
R50	RESIDENTIAL CONDOMINIUM	2,500	\$237,760,070	2,478	\$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
R55	RESIDENTIAL TOWNE HOUSE	1576	\$282,552,155	1575	\$282,713,255	1,575	\$283,048,045	1,584	\$287,864,235	1,616	\$298,088,215	1,601	\$297,811,435	1,588	\$295,186,645	1,574	\$292,160,625
R60	RESIDENTIAL DWELLING-COMMERCIAL USE PRIMARY RESIDENCE	23	\$4,698,920	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
R61	DWELLING-COMMERCIAL USE PRIMARY COMMERCIAL	144	\$28,069,720	145	\$28,763,610	146	\$28,992,920	147	\$29,146,370	148	\$29,247,290	148	\$29,203,850	148	\$29,052,930	150	\$29,604,220
R70	RESIDENTIAL MOBILE HOME	5	\$432,150	5	\$432,150	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,510	5	\$431,510
R80	RESIDENTIAL BARN, STABLE, POOLS, MISC	120	\$3,537,910	122	\$3,741,700	123	\$3,976,610	123	\$4,031,140	123	\$3,971,870	123	\$3,843,450	124	\$3,712,230	121	\$3,569,290
R90	RESIDENTIAL APARTMENT (20 OR MORE)	58	\$438,503,810	57	\$370,188,000	56	\$364,205,020	54	\$343,048,445	53	\$328,154,885	52	\$310,597,745	52	\$309,338,335	52	\$309,338,085
R95	COMMON ELEMENTS - NOT OPEN SPACE	25	\$496,980	33	\$501,600	33	\$501,600	34	\$1,083,600	33	\$501,600	33	\$501,600	6	\$501,600	7	\$549,860
	TOTAL RESIDENTIAL PROPERTIES	30,363	\$6,212,322,538	30,340	\$6,131,759,273	30,295	\$6,114,015,685	30,181	\$6,062,246,440	30,074	\$6,043,789,629	29,982	\$6,011,429,502	29,847	\$6,014,056,735	29,767	\$6,011,577,391
	Increase	0.08%	1.31%	0.15%	0.29%	0.38%	0.85%	0.36%	0.31%	0.37%	0.39%	-0.04%	0.27%	0.04%	0.20%	-0.02%	
	Average Increase (8 Year)		0.41%		0.35%		0.39%		0.37%		0.48%		0.66%		0.98%		1.47%
T10	MOBILE HOME	70	\$1,039,300	70	\$1,039,300	70	\$1,033,300	69	\$1,016,120	71	\$1,019,830	71	\$1,				

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

LAND USE CODE	DESCRIPTION	2017-18		2016-17		2015-16		2014-15		2013-14		2012-13		2011-12		2010-11	
		# 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
	TOTAL CHESTER COUNTY	33,350	7,823,486,870	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
	Average Increase (8 Year)	0.01%	1.23%	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%
			0.26%		0.21%		0.28%		0.29%		0.40%		0.64%		0.91%		1.34%
DELAWARE COUNTY																	
	COMMERCIAL/INDUSTRIAL	14	\$8,008,833	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
	RESIDENTIAL/FARMS/VACANT LAND	2,198	\$639,278,166	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
	TOTAL DELAWARE COUNTY	2,212	\$647,286,999	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
	Increase	-0.05%	-0.02%	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%
	Average Increase (8 Year)		0.02%		0.10%		0.40%		1.00%		2.78%		4.08%		5.25%		6.62%
	Grand Total	35,562	\$8,470,773,869	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
	Increase		1.13%		0.36%		0.69%		0.21%		0.02%		0.11%		-0.07%		-0.50%
	Average Increase (8 Year)		0.24%		0.20%		0.29%		0.35%		0.67%		0.88%		1.19%		1.67%
	Chesco Average	29,879	\$5,707,617,398	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
			191,024		190,795		190,665		190,364		190,444		190,670		191,384		191,788
	Delco Average	2,198	639,278,166	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
			290,845		290,525		291,158		289,184		286,870		287,525		286,910		288,003
		*From January Land Use Code Report from the county															

WEST CHESTER AREA SCHOOL DISTRICT

ASSESSED PROPERTY COUNTS

	2017-18	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
	# 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	25,382	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
RESIDENTIAL TWO FAMILY	285	286	285	283	283	284	285	285	286	286	287	287	287	282	281	281	283	283	278
RESIDENTIAL MULTIFAMILY / DORMS	108	107	106	106	106	106	106	106	106	104	104	104	105	108	110	107	109	111	108
RESIDENTIAL APARTMENT (4-19 UNITS)	137	137	138	137	137	137	137	137	138	140	141	140	139	139	142	141	140	140	137
RESIDENTIAL CONDOMINIUM	2,500	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
RESIDENTIAL TOWNHOUSE	1,576	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
RESIDENTIAL DWELLING-COMMERCIAL USE PRIMARY RESIDENCE	23	24	25	24	25	25	25	25	23	22	21	21	21	21	26	26	26	25	25
DWELLING-COMMERCIAL USE PRIMARY COMMERCIAL	144	145	146	147	148	148	148	150	150	151	153	152	155	155	156	157	157	159	159
RESIDENTIAL MOBILE HOME	5	5	5	5	5	5	5	5	5	6	7	-	8	9	9	8	9	9	10
RESIDENTIAL BARN, STABLE, POOL, MISC	120	122	123	123	123	123	124	121	116	114	111	117	91	90	88	89	85	86	120
RESIDENTIAL APARTMENT (20 OR MORE)	58	57	56	54	53	52	52	52	52	52	52	52	51	50	49	49	49	46	45
COMMON ELEMENTS - NOT OPEN SPACE	25	33	33	34	33	33	6	7	6	6	8	11	8	7	11	-	1	1	-
TOTAL RESIDENTIAL PROPERTIES	30,363	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
Inc (Dec)	23	45	114	107	112	115	80	59	104	65	91	176	308	414	583	589	578	560	679
COMMERCIAL PROPERTIES																			
BANKS, S&Ls	34	35	34	34	34	40	32	32	32	32	28	27	25	25	24	24	22	22	22
GAS STATIONS	21	21	21	21	23	22	22	23	24	25	26	26	26	28	28	29	29	31	31
RESTAURANTS, RETAIL STORES	260	261	256	259	256	246	253	252	246	247	244	247	245	241	236	237	236	236	237
CONDOMINIUM STORES	8	8	8	8	8	8	8	8	8	6	6	6	1	1	1	1	4	-	-
MOTELS/HOTELS	4	4	4	4	4	3	3	3	3	3	3	3	4	4	4	4	-	4	3
NURSING HOMES	5	5	5	5	4	4	4	5	5	5	5	5	5	5	5	4	4	3	2
SHOPPING CENTERS	28	28	28	28	28	28	28	28	28	29	30	30	30	29	26	24	23	21	20
OFFICE BLDGS, LABS, LIBRARIES	372	372	372	372	372	374	373	368	366	362	360	354	346	335	333	326	324	312	310
CONDOMINIUM OFFICE	406	400	400	397	396	363	351	346	336	302	281	278	272	258	255	256	256	256	258
OFFICE "COMMON LAW CONDO"	150	150	151	150	150	150	150	150	150	150	150	150	150	150	151	151	153	163	171
COMMERCIAL GARAGE/SHOP/CAR DEALERS	125	126	126	128	131	131	132	131	134	134	138	140	140	138	137	139	142	143	142
WAREHOUSE	154	152	151	152	152	155	155	156	156	160	160	160	161	153	150	152	149	148	145
STORAGE TANKS				0	0	-	0	0	0	0	0	-	-	-	-	-	-	-	-
ENTERTAINMENT & RECREATION	11	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	10	11	11
RECREATION (PRIVATE)	20	20	22	21	21	21	20	20	20	20	20	20	20	21	20	20	19	16	15
MOBILE HOME PARKS (4+)	2	2	2	2	2	4	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	1	-	-	-
PRIVATE SCHOOLS	15	15	15	14	15	13	14	15	15	13	14	16	16	16	16	15	12	9	10
COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	99	99	98	101	102	100	98	99	94	90	92	93	89	89	89	86	88	98	102
COMMERCIAL MISCELLANEOUS	5	3	3	3	3	2													
TOTAL COMMERCIAL PROPERTIES	1,722	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
Inc (Dec)	8	5	(3)	(2)	37	18	7	20	39	21	1	25	37	18	8	8	(2)	(6)	-
FARM PROPERTIES																			
TOTAL FARM PROPERTIES	69	69	69	68	68	70	70	72	72	73	73	72	72	73	74	73	74	63	67
Inc (Dec)	-	-	1	-	(2)	-	(2)	-	(1)	-	1	-	(1)	(1)	1	(1)	11	(4)	(4)
INDUSTRIAL PROPERTIES																			
TOTAL INDUSTRIAL PROPERTIES	87	87	87	88	88	89	89	90	90	89	88	90	93	93	94	97	100	100	98
Inc (Dec)	-	-	(1)	-	(1)	-	(1)	-	1	1	(2)	(3)	-	(1)	(3)	(3)	-	2	(1)
NOT IDENTIFIED																			
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
VACANT LAND																			
TOTAL VACANT LAND	1,039	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
Inc (Dec)	(29)	(22)	(73)	1	(146)	264	(17)	15	(42)	107	22	(4)	(197)	(301)	(438)	(89)	(92)	314	(6)
MOBILE HOME																			
TOTAL MOBILE HOME	70	70	70	69	71	71	70	71	70	72	72	72	72	72	71	71	74	74	71
Inc (Dec)	-	-	1	(2)	-	1	(1)	1	(2)	-	-	-	-	1	-	(3)	-	3	(4)
DELAWARE COUNTY																			
DELAWARE COUNTY	2,212	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
GRAND TOTAL	35,562	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
Inc (Dec)	1	33	41	103	4	397	67	96	87	146	204	172	191	323	369	222	855	958	747

WEST CHESTER AREA SCHOOL DISTRICT

COMMON LEVEL RATIO

<u>YEAR</u>	<u>CHESTER COUNTY</u>	<u>DELAWARE COUNTY</u>
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
2016	53.0	61.1

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>
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%
2017-18	20.6841	2.9%	15.2086	3.4%

* 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</u> <u>YEAR</u>	<u>TOTAL</u>	<u>GAMING</u> <u>REVENUE</u>	<u>STERLING</u> <u>CREDIT</u>	<u>ELIGIBLE HOMESTEADS</u>		<u>EXCLUSION</u> <u>AMOUNT</u>
				<u>CHESTER</u> <u>COUNTY</u>	<u>DELAWARE</u> <u>COUNTY</u>	
2008-09	\$3,592,836.57	\$2,462,877.05	\$1,129,959.52	23,902	1,506	\$141.41
2009-10	\$3,734,590.36	\$2,462,803.50	\$1,271,786.86	24,034	1,611	\$145.63
2010-11	\$3,708,254.21	\$2,462,931.03	\$1,245,323.18	24,124	1,666	\$143.79
2011-12	\$3,604,098.27	\$2,462,794.21	\$1,141,304.06	24,200	1,702	\$139.14
2012-13	\$3,425,249.75	\$2,462,678.50	\$962,571.25	24,186	1,749	\$132.07
2013-14	\$3,405,109.30	\$2,463,077.00	\$942,032.00	24,077	1,772	\$131.73
2014-15	\$3,620,302.46	\$2,463,083.29	\$1,157,219.17	23,958	1,782	\$140.65
2015-16	\$3,355,430.93	\$2,462,901.19	\$892,529.74	23,846	1,792	\$130.88
2016-17	\$3,540,620.47	\$2,463,081.24	\$1,077,539.23	23,597	1,793	\$139.45
2017-18	\$3,543,392.89	\$2,462,922.62	\$1,080,470.27	23,599	1,793	\$139.55

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	Township of East Bradford	Township of East Goshen	Township of Thornbury	Township of West Goshen	West Whiteland	Township of 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	
2017-18	20.6841	4.369	1.000	1.25	0.995	2.00	0.719	3.50	6.96	

Source: Chester County website

Delaware County

Fiscal Year	West Chester		
	Area School District	Delaware County	Township of Thornbury
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
2017-18	15.2086	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>
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%
2016-17	8,375,954,518	20.0982	165,326,741	160,530,248	97.1%

*Reassessment done in Chester County

**Reassessment done in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

REGULAR AND INTERIM REAL ESTATE TAXES LIENED

<u>FISCAL YEAR</u>	<u>REGULAR</u>	<u>INTERIM</u>	<u>AMOUNT (000 omitted)</u>
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
2017-18	2,291	39	2,330

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>
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
2017-18	979.80	11,928	12.2

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

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

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

West Chester Area School District

History of Headcount

Func Acct		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Regular Education 1100												
Professional	121	709.60	697.40	700.28	700.28	692.30	688.40	684.30	685.80	681.90	681.20	691.60
Clerical	151	-	-	-	-	-	-	-	0.50	0.50	0.50	0.50
Aides	191	21.00	21.00	21.00	21.00	21.00	21.00	21.00	18.00	19.00	19.00	20.00
Technology Aides	158	19.40	19.00	19.00	19.00	16.00	16.00	16.00	16.00	16.00	19.00	19.00
Total		750.00	737.40	740.28	740.28	729.30	725.40	721.30	720.30	717.40	719.70	731.10
Special Education 1200												
Administrative	111	5.00	5.00	5.00	5.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	122.70	122.90	120.40	120.40	116.90	118.60	121.90	121.70	124.30	128.00	125.00
Technical	141	1.00	1.00	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Clerical	151	6.00	6.40	7.00	7.00	6.00	6.00	5.96	4.00	4.00	4.00	4.00
Aides	191	132.93	138.93	143.73	143.73	143.70	143.70	143.63	124.00	133.00	118.00	107.00
Total		267.63	274.23	276.13	276.13	270.60	271.30	275.49	253.70	265.30	254.00	240.00
Vocational Education 1300												
Professional	121	29.20	31.70	30.70	30.70	28.00	26.30	27.20	27.30	27.40	28.50	27.50
Total		29.20	31.70	30.70	30.70	28.00	26.30	27.20	27.30	27.40	28.50	27.50
Pupil Personnel 2100												
Administrative	111	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Professional	121	58.80	60.00	59.00	59.00	55.40	55.40	55.40	54.40	54.60	52.60	52.60
Technical	141	9.00	9.00	10.00	10.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
Clerical	151	11.50	11.50	13.00	13.00	12.00	12.00	12.00	14.00	14.00	14.00	14.00
Aides	154	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total		85.30	86.50	86.00	86.00	80.40	80.40	79.40	80.40	80.60	79.60	79.60
Instructional Support 2200												
Administrative	111	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00	9.00	9.00	8.00
Professional	121	18.60	18.60	17.80	17.80	17.70	17.70	17.20	17.40	17.10	17.00	17.10
Clerical	151	6.10	6.10	2.80	2.80	3.00	3.00	3.05	3.45	3.45	3.45	2.45
Aides	154	13.00	13.00	16.00	16.00	11.00	11.00	11.00	10.00	11.00	11.00	8.00
Total		43.70	43.70	42.60	42.60	38.70	39.70	39.25	38.85	40.55	40.45	35.55
Administration 2300												
Administrative	111	40.00	40.00	40.00	40.00	36.00	36.00	36.00	35.00	34.00	34.00	34.00
Technical	141	3.00	2.00	2.00	2.00	4.00	4.00	3.00	4.00	1.00	1.00	1.00
Clerical	151	39.00	39.60	39.50	39.50	32.50	31.00	31.00	30.00	29.00	29.00	29.00
Aides	154	10.50	10.40	10.50	10.50	5.00	5.00	5.00	5.00	5.00	5.00	10.00
Total		92.50	92.00	92.00	92.00	77.50	76.00	75.00	74.00	69.00	69.00	74.00
Pupil Health Svcs 2400												
Professional	121	15.60	15.60	15.60	15.60	14.80	14.80	14.80	14.80	14.80	14.80	14.80
Technical	141	9.40	9.40	9.40	9.40	9.00	10.20	10.20	10.20	11.20	11.20	11.20
Total		25.00	25.00	25.00	25.00	23.80	25.00	25.00	25.00	26.00	26.00	26.00
Business Services 2500												
Administrative	111	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Technical	141	4.80	4.80	4.80	4.80	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Clerical	151	9.50	9.50	9.50	9.50	7.50	7.00	7.00	7.00	6.00	6.00	6.00
Oper/Maint	161	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total		17.30	17.30	17.30	17.30	14.50	14.00	15.00	15.00	14.00	14.00	14.00
Oper/Maint 2600												
Administrative	111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Technical	141	24.00	23.00	23.00	23.00	23.00	23.00	23.00	28.00	28.00	28.00	25.00
Clerical	151	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Oper/Maint	161	116.80	117.80	116.80	116.80	111.80	108.80	108.80	100.40	96.40	96.40	97.00
Total		143.80	143.80	142.80	142.80	137.80	134.80	134.80	131.40	127.40	127.40	126.00
Transportation 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	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	1.50
Total		4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	3.50	3.50
Central Services 2800												
Administrative	111	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00
Technical	141	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00
Clerical	151	5.80	5.00	5.00	5.00	5.00	5.00	5.00	5.05	7.05	7.05	7.05
Tech/Trade	168	12.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00
Total		21.80	21.00	21.00	21.00	20.00	19.00	19.00	19.05	25.05	25.05	25.05
Student Activities 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	2.80	2.00	2.00	2.00	2.00
Technical	141	-	-	-	-	-	-	-	1.00	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
Total		9.00	9.00	9.00	9.00	9.00	9.00	8.80	9.00	9.00	9.00	9.00
Grand Total		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	1,391.30

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>
1989-90	37,778	26,000	13.500%
1990-91	40,856	26,500	9.500%
1991-92	45,172	29,700	10.000%
1992-93	49,507	32,900	10.000%
1993-94	49,947	32,900	4.250%*
1994-95	51,673	32,900	4.250%
1995-96	53,064	32,900	4.250%
1996-97	53,134	33,834	4.250%
1997-98	54,516	34,400	4.250%
1998-99	54,901	34,990	4.000%
1999-00	56,618	34,990	4.000%
2000-01	57,795	34,990	3.750%
2001-02	59,196	34,990	3.750%
2002-03	59,767	37,000	3.510%
2003-04	59,721	37,700	3.850%
2004-05	60,863	38,300	3.850%
2005-06	61,407	39,300	3.850%
2006-07	62,922	41,100	3.850%
2007-08	63,610	42,200	4.025%
2008-09	65,584	43,050	4.025%
2009-10	68,945	44,000	4.300%
2010-11	69,127	46,000	4.300%
2011-12	67,804	46,000	0.000%
2012-13	66,281	46,000	0.000%
2013-14	65,624**	46,000	2.700%
2014-15	67,352	46,000	3.500%
2015-16	69,394	46,000	2.900%
2016-17	69,739	46,000	3.800%
2017-18	71,470	46,000	3.120%
2018-19	N/A	46,000	3.180%

* 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 2017-18 Fiscal Year

Functions	Elementary	Middle	High	Other	Total
1100 Regular	326.40	167.0	217.2	20.00	730.6
1200 Special	46.0	26.2	33.2	134.60	240.0
1300 Vocational	-	14.4	13.1	-	27.5
1400 Other Instructional	-	-	-	-	-
2100 Pupil Personnel	19.6	15.0	33.0	12.00	79.6
2200 Support Instruction	15.0	3.0	7.1	10.95	36.1
2300 Administration	30.0	15.0	21.0	8.00	74.0
2400 Pupil Health	10.0	4.0	6.0	6.00	26.0
2500 Business Office	-	-	-	14.00	14.0
2600 Facilities	29.0	18.0	34.0	45.00	126.0
2700 Transportation	-	-	-	3.50	3.5
2800 Technology	-	-	-	25.05	25.1
3000 Non-Instructional	-	-	9.0	-	9.0
Total 2017-18 FTEs	476.0	262.6	373.6	279.10	1,391.30

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>
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
2018	OASD	6.20	128,400	7,960.80
	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%
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%
2017-18	1,650.88 ****	105.35	15.53	395.22 ****	2,166.98	4.74%

* 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	2017-18	
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	599	--
**Kindergarten (full-time)	At Sept. 30	--	--	--	--	--	--	70	71	73	77	75	74	74	76	76	90	79	90	73	891	
	End of Year	--	--	--	--	--	--	65	72	70	69	77	74	74	72	76	107	51	86	81	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	4449
	End of Year	4870	4868	4832	4626	4366	4407	4391	4362	4373	4385	4295	4230	4277	4351	4385	4327	4434	4339	4324	4376	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	2824
	End of Year	2519	2607	2727	2780	2776	2772	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	2767	2780	2825	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	3764
	End of Year	3141	3200	3166	3225	3330	3429	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	3764	3753	3740	TBD
TOTAL-Sept.30		11486	11638	11711	11613	11432	11590	11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624	11483	11589	11928
TOTAL-End of Year		11391	11513	11592	11473	11373	11520	11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	11525	11475	11621	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	339

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
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
2012	1,001	17/18	891 ¹	853	818	939	931	908	917	928	979	992	931	940	901	11,928	0	11,928	891	4,449	2,824	3,764	11,928

¹ 17/18 Implementation year for Full-Day Kindergarten

WEST CHESTER AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2018

	<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>Eggett 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	78	76	114	95	112	82	86	82	95	99	919								919	
1	76	74	111	92	109	79	83	79	92	96	891								891	
2	67	69	99	92	96	100	115	81	87	82	888								888	
3	57	80	82	97	98	85	84	86	104	75	848								848	
4	95	67	96	80	117	117	105	98	99	78	952								952	
5	81	66	88	110	92	108	108	91	111	85	940								940	
6												283	368	277					928	928
7												299	344	284					927	927
8												298	313	324					935	935
9															321	359	328	1,008	1,008	
10															322	318	351	991	991	
11															293	300	326	919	919	
12															318	314	316	948	948	
TOTAL	454	432	590	566	624	571	581	517	588	515	5,438	880	1,025	885	1,254	1,291	1,321	6,656	12,094	

West Chester Area School District

Student Market Share Analysis

2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18

Total Out-of-District	4,943	4,763	4,358	4,334	4,322	4,073	4,034	4,164	3,978	3,722
% of Total	29.7%	28.7%	26.9%	26.8%	27.0%	25.9%	25.8%	26.6%	25.6%	23.8%
Total In-District	11,684	11,810	11,825	11,822	11,687	11,666	11,624	11,483	11,589	11,928
% of Total	70.3%	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%	76.2%
Total Students	16,627	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,567	15,650
Share Change Year-to-Year	0.03%	1.41%	2.54%	0.14%	-0.23%	1.53%	0.16%	-1.14%	1.44%	2.38%

WCASD	11,684	11,810	11,825	11,822	11,687	11,666	11,624	11,483	11,589	11,928
Elementary	4,961	5,024	5,036	5,085	5,069	5,078	5,026	4,943	5,027	5,340
% of Total Elementary	57.6%	59.1%	60.8%	61.1%	61.2%	62.8%	62.6%	61.4%	63.3%	66.7%
Secondary	6,723	6,786	6,789	6,737	6,618	6,588	6,598	6,540	6,562	6,588
% of Total Secondary	83.9%	84.0%	86.0%	86.0%	85.7%	86.1%	86.5%	86.0%	86.1%	86.2%

Out-Of-District	4,943	4,763	4,358	4,334	4,322	4,073	4,034	4,164	3,978	3,722
Elementary	3,654	3,473	3,253	3,233	3,216	3,005	3,007	3,103	2,918	2,670
Private	185	196	171	185	188	181	227	229	193	193
% of Total	1.1%	1.2%	1.1%	1.1%	1.2%	1.2%	1.4%	1.5%	1.2%	1.2%
Religious - Catholic	2,241	2,125	1,973	1,850	1,805	1,682	1,618	1,615	1,476	1,329
% of Total	13.5%	12.8%	12.2%	11.5%	11.3%	10.7%	10.3%	10.3%	9.5%	8.5%
Religious - Other	448	394	325	375	336	248	270	329	331	303
% of Total	2.7%	2.4%	2.0%	2.3%	2.1%	1.6%	1.7%	2.1%	2.1%	1.9%
Charter	538	536	570	610	656	670	706	717	678	615
% of Total	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%
Special Education	54	57	49	48	55	56	36	50	67	62
% of Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%
Home School	188	165	165	165	176	168	150	163	173	168
% of Total	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%
Secondary	1,289	1,290	1,105	1,101	1,106	1,068	1,027	1,061	1,060	1,052
Private	54	49	33	39	46	35	40	38	36	40
% of Total	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%	0.3%
Religious - Catholic	947	939	814	803	819	762	725	812	784	768
% of Total	5.7%	5.7%	5.0%	5.0%	5.1%	4.8%	4.6%	5.2%	5.0%	4.9%
Religious - Other	148	142	140	123	98	84	93	82	75	77
% of Total	0.9%	0.9%	0.9%	0.8%	0.6%	0.5%	0.6%	0.5%	0.5%	0.5%
CCIU	78	97	77	97	84	125	106	94	107	119
% of Total	0.5%	0.6%	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%	0.8%
Alternative	62	63	41	39	59	62	63	35	58	48
% of Total	0.4%	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%	0.3%

TOTAL NO. STUDENTS	16,627	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,567	15,650
Elementary	8,615	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010
Secondary	8,012	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640

TOTAL NO OF BIRTHS (AGE 5)	1,191	1,248	1,234	1,150	1,155	1,123	1,177	1,035	1,049	1,001
TOTAL NO. STUDENTS	16,627	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,567	15,650
Elementary	8,615	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010
Secondary	8,012	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640

Facility Breakdown										
% Public	70.3%	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%	76.2%
Schools Facilities Not WCASD										
% Private	1.4%	1.5%	1.3%	1.4%	1.5%	1.4%	1.7%	1.7%	1.5%	1.5%
% Religious	22.8%	21.7%	20.1%	19.5%	19.1%	17.6%	17.3%	18.1%	17.1%	15.8%
% Charter	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%
% Special Education	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%
% CCIU	0.5%	0.6%	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%	0.8%
% Alternative	0.4%	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%	0.3%
% Home School	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%	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**

Enrollment As of 9/30:	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
CHARTER SCHOOLS:																
21st Century	12	9	7	14	13	13	11	15	11	13	10	12	11	6	7	11
Achievement House	-	-	-	1	1	2	0	1	1	1	-	-	1	1	0	2
Agora Cyber School	-	-	-	-	-	3	10	4	5	10	11	10	4	4	3	8
Avon Grove Charter School	-	-	-	-	2	1	3	2	3	0	1	1	1	1	3	4
Chester Community	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Chester County Family Academy	44	48	39	27	26	27	32	39	29	26	34	50	54	96	77	59
Collegium Charter School	293	338	374	326	314	323	347	359	359	405	423	437	479	473	479	407
Connection	-	-	3	8	8	9	6	7	9	10	14	14	12	20	14	7
Education Plus	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-
Einstein Charter School	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Graystone Academy	-	1	-	2	2	2	-	9	3	6	3	-	-	-	-	-
PA Cyber School	5	4	4	15	12	14	12	14	16	18	18	15	15	7	5	1
PA Leadership	-	-	-	6	27	51	52	56	80	87	115	112	110	87	77	106
PA Virtual	6	6	6	13	26	26	33	23	15	18	10	9	9	7	11	2
PD Learning Center	-	-	-	-	-	-	1	-	-	-	-	1	1	1	-	-
Reach Cyber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Renaissance Academy	8	8	8	6	9	6	6	9	8	10	5	5	6	5	2	3
Sankofa	-	-	-	-	5	9	6	12	15	6	4	3	-	-	-	-
Souderton	-	-	-	-	-	-	-	-	-	-	-	1	3	2	-	2
Alternative Programs (Regular)	30	33	37	43	41	50	50	47	36	35	32	14	8	14	11	16
Alternative Programs (Special)	151	151	153	130	140	185	185	158	177	180	192	170	142	145	167	160
Chester County Center for Arts & Technology (FTEs)	55	50	51	61	98	68	69	73	71	82	84	76	80	89	87	80
TOTALS	611	648	682	652	724	789	824	828	838	907	956	930	936	965	943	871

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
2017-18	4	0.03%	1,032	8.66%	575	4.82%	930	7.80%	9,147	76.72%	234	1.96%	11,922

**West Chester Area School District
Minority Student/Professional Distribution
(including part-time)
2017-2018 Overview**

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%	
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%	
2017-2018															
DISTRICT TOTALS	Students	11922.0	9147.0	76.72%	575.0	4.82%	930.0	7.80%	1032.0	8.66%	4.0	0.03%	234.0	1.96%	
	Prof. Emp	952.0	894.0	93.91%	43.0	4.52%	2.0	0.21%	7.0	0.74%	0.0	0.00%	6.0	0.63%	
	Admin	56.0	44.0	78.57%	11.0	19.64%	0.0	0.00%	1.0	1.79%	0.0	0.00%	0.0	0.00%	

Student data based on PIMS Student Snapshot for October 1st Enrollment 2017-2018
Staff data based in Finance Plus data accessed on October 1, 2017

WEST CHESTER AREA SCHOOL DISTRICT

Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
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
2015/16	12,289.42	14,149.56

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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
White (%)	76.7	77.9	79.3	80.0	80.7	81.2	81.6	81.2	82.5	83.1
Black (%)	4.8	5.1	5.4	6.1	6.3	6.4	6.8	6.4	6.8	7.3
Hispanic (%)	7.8	7.4	6.9	6.2	5.9	5.6	5	5.6	4.5	4.1
Asian/Pacific Islander (%)	8.6	8.0	7.5	7.1	6.8	6.6	6.5	6.6	6.0	5.5
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	2.0	1.5	0.8	0.5	0.2	-	-	-	-	-
Enrollment of Students with Special Needs										
Economically Disadvantaged (%)	13.4	12.9	12.5	12.7	11.4	11.2	9.8	8.5	n/a	7.7
English Language Learners (%)	2.9	2.8	2.6	2.1	2.4	3.1	2.8	3.2	n/a	3.1
Students with Disabilities (%)	11.9	12.3	12.7	12.8	13.0	11.0	13.4	11.4	n/a	14.3
Enrollment Distribution by Gender										
Female (%)	48.5	48.5	48.3	48.5	48.4	48.1	48.5	48.1	48.0	47.8
Male (%)	51.5	51.5	51.7	51.5	51.6	51.9	51.5	51.9	52.0	52.2
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 (%)	7.5	5.8	5.3	5.6	5.9	5.9	5.7	5.9	6.0	6.3
Grade 1 (%)	7.1	6.8	7.2	7.0	7.4	7.1	7.4	7.1	6.7	7.1
Grade 2 (%)	6.8	7.6	7.5	7.4	7.3	7.6	7.4	7.6	7.1	7.5
Grade 3 (%)	7.9	7.8	7.6	7.6	7.7	7.6	7.1	7.6	7.4	7.2
Grade 4 (%)	7.8	7.6	7.8	7.6	7.9	7.2	7.4	7.2	7.7	7.5
Grade 5 (%)	7.6	7.8	7.6	8.0	7.3	7.5	7.5	7.5	7.5	8.0
Grade 6 (%)	7.7	7.7	8.3	8.3	7.8	7.6	8	7.6	7.9	7.9
Grade 7 (%)	7.8	8.3	8.2	7.6	7.8	8.1	7.9	8.1	8.2	7.9
Grade 8 (%)	8.2	8.2	7.8	8.1	8.0	7.9	8	7.9	7.9	7.9
Grade 9 (%)	8.3	8.0	8.2	8.0	8.1	8.3	8.6	8.3	8.5	8.9
Grade 10 (%)	7.8	8.2	8.0	8.4	8.3	8.4	8.5	8.4	8.4	8.2
Grade 11 (%)	7.9	7.8	8.3	8.1	8.3	8.3	8.4	8.3	8.8	8.0
Grade 12 (%)	7.6	8.4	8.2	8.3	8.3	8.5	8.1	8.5	7.9	7.7
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
Student Proficiency on State Reading/ELA/Lit Tests										
Grade 3 Reading Proficiency (%)	83.1	80.3	80.8	89.0	88.0	89.5	91	89.9	89.2	87.7
Grade 4 Reading Proficiency (%)	86.8	82.0	83.9	87.0	88.0	93.5	93.3	89.2	87.1	86.4
Grade 5 Reading Proficiency (%)	83.4	83.9	84.6	84.0	84.0	90.9	87.7	83.6	82.6	81.3
Grade 6 Reading Proficiency (%)	83.0	81.3	83.0	85.0	82.0	86.4	89.8	86.1	83.8	83.1
Grade 7 Reading Proficiency (%)	79.3	86.4	82.6	88.0	87.0	92.9	90.7	88.1	84.9	85.7
Grade 8 Reading Proficiency (%)	80.8	79.6	80.3	92.0	92.0	94.6	95.8	93.5	92.7	88.4
Grade 11 Reading Proficiency (%)	84.8	92.7	90.2	89.0	89.0	82.6	84.2	79.2	77.7	81.5
Student Proficiency on State Math Tests*										
Grade 3 Math Proficiency (%)	72.5	72.6	71.4	93.0	92.0	93.2	93.7	94.1	91.1	89.5
Grade 4 Math Proficiency (%)	73.0	72.8	71.5	93.0	93.0	97.3	95.8	97.8	92.9	91.3
Grade 5 Math Proficiency (%)	71.0	72.3	73.6	87.0	88.0	91.2	90.2	92.3	89.8	87.1
Grade 6 Math Proficiency (%)	59.0	63.7	59.7	89.0	88.0	91.5	90.6	88.4	83.1	78.4
Grade 7 Math Proficiency (%)	60.7	64.4	59.2	89.0	88.0	90	88.4	89.1	80.4	80.6
Grade 8 Math Proficiency (%)	56.4	52.3	51.8	89.0	86.0	89.1	86.5	88.8	83.5	79.3
Grade 11 Math Proficiency (%)	88.6	91.1	88.7	86.0	82.0	73.7	76.5	71.7	70.7	73.8

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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Reading Proficiency (%)	83.5	83.0	83.0	88.0	87.0	90.0	90.3	87.0	86.5	85.5
Math Proficiency (%)*	66.3	68.0	65.0	89.0	88.0	89.2	88.6	88.6	85.6	84.3
Reading/ELA Proficiency by Subgroup (%)										
All Students	83.5	83.0	83.0	88.0	87.0	90.0	90.3	87.0	86.5	85.5
White	86.2	87.0	86.0	91.0	91.0	92.4	92.8	90.1	89.5	88.4
Black	70.8	64.0	62.0	67.0	66.0	73.2	75.7	65.9	64.0	64.1
Hispanic	53.7	48.0	49.0	61.0	60.0	62.4	57.5	52.7	46.9	48.6
Asian/Pacific Islander	91.9	94.0	94.0	96.0	95.0	94.5	94.4	93.4	93.3	92.8
American Indian/Alaska Native	100.0	100.0	100.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	88.2	79.0	69.0	68.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	87.8	87.0	88.0	90.0	90.0	92.7	92.1	89.5	89.8	88.5
Male	79.4	79.0	79.0	85.0	84.0	87.3	88.6	84.7	83.4	82.8
Economically Disadvantaged	58.4	56.0	55.0	65.0	63.0	67.2	65.0	58.8	54.6	50.3
English Language Learners	18.1	14.0	13.0	25.0	30.0	33.9	20.3	25.3	33.1	34.1
Students with Disabilities	41.4	41.0	39.0	52.0	50.0	66.4	66.2	58.8	49.2	44.5
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Math Proficiency by Subgroup (%)*										
All Students	66.3	68.0	65.0	89.0	88.0	89.2	88.6	88.6	85.6	84.3
White	69.0	71.0	67.0	92.0	91.0	91.1	90.8	90.8	88.5	87.4
Black	40.1	38.0	33.0	66.0	63.0	70.4	69.7	67.9	58.4	56.4
Hispanic	35.4	30.0	32.0	67.0	65.0	68.5	61.2	62.3	55.2	54.2
Asian/Pacific Islander	84.5	88.0	87.0	98.0	97.0	97.0	96.0	97.4	94.4	94.3
American Indian/Alaska Native	66.7	66.0	50.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	58.0	57.0	57.0	73.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	66.8	68.0	65.0	89.0	89.0	89.8	88.8	89.2	85.9	84.3
Male	65.8	68.0	65.0	89.0	87.0	88.6	88.3	88.0	85.2	84.4
Economically Disadvantaged	35.9	36.0	32.0	69.0	66.0	71.7	66.0	67.9	58.6	50.9
English Language Learners	12.6	14.0	12.0	42.0	40.0	46.9	39.1	49.6	48.6	46.6
Students with Disabilities	28.0	25.0	25.0	54.0	52.0	65.6	62.6	67.3	53.5	48.6
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 (%)	74.9	75.5	74.0	88.5	87.5	89.6	89.5	87.8	86.1	84.9
Overall Proficiency - Reading/ELA and Math by Subgroup (%)										
All Students	74.9	75.5	74.0	88.5	87.5	89.6	89.5	87.8	86.1	84.9
White	77.6	79.0	76.5	91.5	91.0	91.8	91.8	90.5	89.0	87.9
Black	55.5	51.0	47.5	66.5	64.5	71.8	72.7	66.9	61.2	60.3
Hispanic	44.6	39.0	40.5	64.0	62.5	65.5	59.4	57.5	51.1	51.5
Asian/Pacific Islander	88.2	91.0	90.5	97.0	96.0	95.8	95.2	95.4	93.9	93.6
American Indian/Alaska Native	83.4	83.0	75.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	73.1	68.0	63.0	70.5	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	77.3	77.5	76.5	89.5	89.5	91.3	90.5	89.4	87.9	86.4
Male	72.6	73.5	72.0	87.0	85.5	88.0	88.5	86.4	84.3	83.6
Economically Disadvantaged	47.2	46.0	43.5	67.0	64.5	69.5	65.5	63.4	56.6	50.6
English Language Learners	15.4	14.0	12.5	33.5	35.0	40.4	29.7	37.5	40.9	41.0
Students with Disabilities	34.7	33.0	32.0	53.0	51.0	66.0	64.4	63.1	51.4	46.6
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>
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
2016-17	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	
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%
2016	0.5%	2.2%	FY16-17	2.7%	2.4%	FY18-19	2017	0.7%

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 2017 Enrollment</u>
<i>B. Rustin High School</i>	2003-06	-	9-12	123.20	283,000	1,303
<i>East High School</i>	1973	1976/92/93/2004	9-12	62.60	314,453	1,236
<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	1,225
<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	1,000
<i>G. A. Stetson Middle School</i>	1959	1961/98/2003/07	6-8	38.40	134,857	921
<i>J. R. Fugett Middle School</i>	1969	2009	6-8	*	163,340	903
<i>East Bradford Elementary</i>	1958	1966/70/89/2013	K-5	18.20	58,367	450
<i>East Goshen Elementary</i>	1955	1960/64/67/95/2001	K-5	20.80	67,832	427
<i>Exton Elementary</i>	1940	1953/57/91/92/93/2000	K-5	13.10	66,265	550
<i>Fern Hill Elementary</i>	1955	1960/89/2016	K-5	20.00	64,555	557
<i>Glen Acres Elementary</i>	1966	1997	K-5	11.70	59,931	593
<i>Hillsdale Elementary</i>	1976	2007	K-5	19.10	70,631	592
<i>Mary C. Howse Elementary</i>	1962	1965/97	K-5	15.24	65,287	581
<i>Penn Wood Elementary</i>	1966	1970/89/2001/12	K-5	18.60	64,350	521
<i>Sarah W. Starkweather Elementary</i>	1991	1998	K-5	37.90	75,094	577
<i>Westtown-Thornbury Elementary</i>	1954	1956/89/2012	K-5	11.70	55,556	492
Facilities & Operations Center	1999	-	-	3.20	24,588	-
Spellman Education Center	1988	2017	Admin	3.32	42,000	-
Spellman Administration	1924	1952/55/77/99	Admin	17.60	42,845	-
				563.67	2,076,552	11,928

* 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>
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
2017-18	5,035,785,968	1.1%	2015

* 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	54,210		277,746		11,758,458		203,302,031	
1980	64,517		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	100,659		498,886		12,702,379		308,745,538	
2011 *	101,943		503,652		12,742,811		311,644,280	
2012 *	102,353		506,278		12,768,034		313,993,272	
2013 *	102,688		509,396		12,778,450		316,234,505	
2014 *	103,423		512,899		12,790,341		318,622,525	
2015 *	103,890		515,253		12,791,124		321,039,839	
2016 *	103,647		516,312		12,787,085		323,405,935	

* 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)
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	\$5,035,785,968	\$811,113,654,298	\$342,030,707,410	
2016	\$13,370,341,641	Not Available	\$839,594,528,100	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>
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	-	1.0	1.0	1.08	1.41	Regular
2018-19	134.20	0.00	-	1.0	1.0	1.12	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>
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
2016-17	12,066.69	13,427.23

* 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>
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	\$11,737	\$29,636
2017-18 *	\$12,011	\$31,573

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

By PDE calculation, rate excludes student transportation, debt service, facilities improvement and federal program expenditures

* Amount estimated by school district using PDE 363 "Funding for Charter Schools."

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%
2017-18	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	77,867,130	0.92%
ARHC WHCCHPAO1 LC	East Goshen	Senior Living Community	41,434,200	0.49%
Main Street at Exton LP	West Whiteland	Shopping Center	33,532,420	0.40%
QVC Realty	West Goshen	Indust.Bldg./TV Shopping	29,333,170	0.35%
TRC Valley Creek	West Whiteland	Business Complex	28,500,000	0.34%
Pointe Apartment Owner LP	WestGoshen	Apartment Complex	26,362,000	0.31%
Bre Rook SH Bellingham LP	East Goshen	Senior Living Community	22,849,280	0.27%
ExtonGardens LLC	West Whiteland	Apartment Complex	21,023,480	0.25%
Whiteland Investors LP	West Whiteland	Shopping Center	19,320,000	0.23%
Hankin Family Limited Partnership	East Goshen	Apartment Complex	17,331,650	0.20%
Total Assessed Value--Ten Largest Taxpayers			<u>317,553,330</u>	<u>3.75%</u>
Total District Assessed Value			8,470,773,869	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) West Chester University	Education	2,702
2) QVC Network, Inc.	Home Shopping Network	2,597
3) Penn Medicine Chester County Hospital	Health Care Services	2,277
4) Chester County	County Government	1,792
5) United Parcel Service, Inc.	Delivery Services	1,672
6) West Chester Area School District	Education	1,522
7) Johnson & Johnson Services Inc	Drug Research and Testing	1,313
8) Giant Food Stores LLC	Grocery	915
9) Communications Test Design, Inc	Communication Engineering	803
10) Johnson Matthey Inc	Metal Fabricator	738

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
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	5.1	5.5	6.1	6.4	6.2	5.4	5.3	5.0	5.2	5.6
2013	6.0	5.7	5.4	5.0	5.4	5.8	5.8	5.7	5.0	4.8	4.6	4.1	5.3
2014	4.7	4.6	4.5	3.7	4.2	4.3	4.8	4.6	3.8	3.6	3.5	3.3	4.1
2015	4.2	4.0	3.8	3.4	4.0	4.1	4.4	4.1	3.5	3.5	3.5	3.2	3.8
2016	3.9	3.9	3.9	3.6	3.8	4.2	4.5	4.4	3.9	3.9	3.5	3.3	3.9
2017	3.7	3.7	3.5	3.4	3.9	3.8	4.1	3.9	3.4	3.1	3.2	3.1	3.6

* Not seasonally adjusted

WEST CHESTER AREA SCHOOL DISTRICT
HISTORICAL SPENDING CAPITAL PROJECTS FUND

<u>FISCAL YEAR</u>	<u>CAPITAL PROJECTS FUND</u>
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
2016-17	8,009,914

WEST CHESTER AREA SCHOOL DISTRICT

CAPITAL RESERVE FUND HISTORY AND PROJECTION

	<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>ACTUAL</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>
Fund 22											
Revenues											
Contribution from General Fund	\$ 1,008,000	\$ -	\$ 1,067,895	\$ 2,582,101	\$ 1,500,000	\$ 325,100	\$ 1,329,424	\$ 3,050,600	\$ 2,680,767	\$ 3,530,159	\$ 2,467,750
Refunding Savings	-	-	-	-	-	2,996,695	1,917,307	4,357,444	5,009,329	995,969	447,970
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	9,572	1,300,000
Refund from Litigation	80,603	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	61,099	-	-	-	-	-	-	-	-	-	-
Interest Income	2,025,750	763,857	137,306	16,648	20,462	24,441	64,878	68,189	59,833	158,036	75,000
Total Revenues	\$ 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	\$ 4,693,736	\$ 4,290,720
Expenditures and Fund Transfers											
Transfer to General Fund	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Fund 27	-	-	-	-	-	-	150,000	356,300	-	-	-
Debt Service Payments (Cap Int) (Arbitr.)	3,633,680	1,600,000	-	3,601	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	52,282	49,089	50,109	53,768	44,780	60,000
Technology	(22,811)	-	2,048,270	1,905,875	1,706,709	1,966,424	1,853,212	2,515,295	2,730,249	2,678,864	2,881,610
Admin Building	-	-	-	-	-	-	-	-	24,910	5,957,163	-
Modular Classrooms- MCH	-	-	-	-	-	-	-	-	-	52,451	125,000
High School Security Cameras	-	-	-	-	-	-	-	-	-	71,013	-
Facility and Other Projects	-	-	-	-	-	-	-	-	-	670,072	842,381
Facility repairs and maint	-	-	-	-	-	140,616	236,121	-	-	-	-
Total Expenditures	\$ 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	\$ 9,474,343	\$ 3,908,991
Excess of Revenues over Expenditures	\$ (435,417)	\$ (1,736,143)	\$ (830,741)	\$ 694,900	\$ (176,319)	\$ 1,491,241	\$ 1,431,143	\$ 4,649,635	\$ 4,968,720	\$ (4,780,607)	\$ 381,729
Fund Balance at July 1	\$ 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	\$ 26,870,496	\$ 21,832,118
Fund Balance at June 30	\$ 16,378,062	\$ 14,641,919	\$ 13,811,178	\$ 14,506,078	\$ 14,329,759	\$ 15,820,999	\$ 17,252,142	\$ 21,901,777	\$ 26,870,496	\$ 22,089,889	\$ 22,213,847
Fund 27											
Revenues											
Contribution from General Fund						\$ 72,200	\$ 953,100	\$ 1,181,700	\$ 1,417,151	\$ 1,667,200	\$ 1,917,732
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	\$ 1,882,723	\$ 1,917,732
Undesignated Fund Balance at June 30						\$ 72,200	\$ 420,408	\$ 301,523	\$ 569,722	\$ 354,199	\$ -

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
2016-17	3,294,375	3,316,809	1,467,389

WEST CHESTER AREA SCHOOL DISTRICT

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

	<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>OPERATING REVENUES</u>											
Food Service Revenues	\$ 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	\$ 2,493,463
TOTAL OPERATING REVENUES	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	2,493,463
<u>OPERATING EXPENSES</u>											
Professional and contract services	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	3,211,903
Depreciation	25,281	25,779	22,546	27,989	45,683	43,048	41,411	39,394	38,807	56,040	78,862
Other operating costs	117,553	19,890	19,293	6,735	41,081	53,099	79,005	93,542	13,375	1,748	3,610
TOTAL OPERATING EXPENSES	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	3,294,375
<u>OPERATING LOSS</u>	(479,719)	(484,924)	(467,607)	(524,726)	(712,555)	(708,882)	(841,227)	(943,352)	(846,615)	(936,730)	(800,912)
<u>NONOPERATING REVENUES</u>											
State sources	53,726	55,574	57,867	62,685	68,843	69,678	65,874	64,862	70,075	69,269	53,373
Federal sources	450,541	472,920	542,224	600,505	694,384	760,073	795,398	840,036	868,408	901,501	762,662
Local sources	-	-	-	-	23,432	2,632	-	-	2,606	-	-
Interest income	51,953	41,722	17,032	3,724	702	2,269	1,771	1,327	1,111	2,738	7,311
TOTAL NONOPERATING REVENUES	556,220	570,216	617,123	666,914	787,361	834,652	863,043	906,225	942,200	973,508	823,346
CHANGE IN NET POSITION	76,501	85,292	149,516	142,188	74,806	125,770	21,816	(37,127)	95,586	36,778	22,434
NET POSITION, BEGINNING OF YEAR	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
NET POSITION, END OF YEAR	\$ 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	\$ 1,467,389

WEST CHESTER AREA SCHOOL DISTRICT

NATIONAL SCHOOL LUNCH PROGRAM

Eligibility and Participation

Fiscal Year	Enrollment	Eligible Children						Participating Children					
		Total Eligible	Free	% Free	Reduced	% Reduced	% Free and Reduced of Enrollment	Total Participating	Free	% Free Participating to Eligible	Reduced	% Reduced Participating to Eligible	% Free and Reduced to Eligible
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%
2017-18 *	11,928	1,848	1,651	13.8%	197	1.7%	15.5%	858	758	45.9%	100	50.6%	46.4%

* 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
2017-18	\$ 0.3700	\$ 3.2900	\$ 2.8900	\$ 0.1200	\$ 0.1200	\$ 0.1200

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA PRICES

	Plain Milk <u>1/2 Pt.</u>	Reduced Price	School Breakfast Program		School Lunch Program			High Sch. A La Carte	Adult
			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	2.60	2.85	3.25		3.90
2017-2018	.70	.00	1.50	2.15	2.65	2.90	3.25		3.90

* Daily Special (Entree, vegetable & small beverage)