

FACT BOOK



Revised for
2021-22

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	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
REVENUES												
Beginning Fund Balance	7,937,543	12,071,005	18,462,684	25,376,004	32,371,889	33,351,072	31,665,559	28,760,978	28,780,193	31,906,388	38,868,824	55,455,486
Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Local Sources	163,238,575	166,294,480	168,916,938	173,237,255	173,228,355	178,016,542	183,321,292	192,287,557	197,373,473	204,505,151	208,743,800	212,381,357
State Sources	28,990,224	28,254,872	28,615,828	29,520,370	31,717,857	34,209,926	35,806,499	41,156,643	42,747,951	42,679,137	44,089,036	43,625,782
Federal Sources	4,604,956	5,630,838	2,811,425	2,776,774	1,507,117	1,744,067	1,665,595	1,957,139	2,053,577	2,337,351	2,275,583	5,216,880
Other Financing Sources	251	15,212	0	0	0	0	0	0	0	0	0	0
Total Resources Available	204,771,550	212,266,407	218,806,875	230,910,403	238,825,218	247,321,607	252,458,945	264,162,317	270,955,194	281,428,027	293,977,243	316,679,505
EXPENDITURES												
Instruction												
Reg Progs-Elem/Sec	75,275,369	76,804,108	77,010,531	79,378,432	81,156,213	84,864,112	86,949,385	89,969,745	93,676,304	95,019,768	94,197,736	100,806,694
Spec Progs-Elem/Sec	25,706,007	26,822,298	27,248,910	28,577,118	29,689,925	31,033,460	37,100,390	40,928,044	40,130,881	39,844,670	37,658,954	36,766,311
Voc.Ed. Programs	4,370,425	4,479,351	4,543,897	4,447,155	4,692,319	5,395,734	5,755,521	6,155,174	6,167,111	6,387,979	6,292,293	6,285,505
Other Inst. Progs-Elem/Sec	484,769	554,069	767,512	593,490	551,225	827,446	668,126	689,101	742,683	789,252	940,636	719,441
Non-Public School Programs	0	31,549	21,055	10,692	11,756	26,306	21,942	52,225	84,582	46,342	66,438	75,331
Adult Education Progs	<u>23,460</u>	<u>21,356</u>	<u>28,969</u>	<u>28,969</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instruction	105,860,030	108,712,731	109,620,874	113,035,856	116,101,438	122,147,058	130,495,364	137,794,289	140,801,561	142,088,011	139,156,057	144,653,282
Support Services												
Pupil Personnel	6,726,085	7,169,537	7,160,311	7,296,705	7,675,484	8,265,336	8,637,182	8,686,873	8,967,198	9,290,791	9,151,408	9,591,075
Instructional Staff	5,388,795	5,601,386	5,081,062	4,921,268	4,881,281	4,873,550	5,213,154	5,481,670	5,207,701	5,383,710	5,668,075	5,753,212
Administration	10,307,181	9,970,175	9,344,250	9,887,950	10,502,799	10,279,965	10,569,909	11,040,270	11,215,068	11,781,307	11,293,929	11,643,066
Pupil Health	1,862,075	1,950,128	1,808,091	1,907,607	2,002,751	2,075,995	2,165,523	2,256,872	2,348,603	2,311,864	2,395,807	2,585,827
Business	1,477,726	1,433,614	1,500,459	1,382,290	1,521,955	1,711,746	1,859,038	1,790,607	1,827,625	1,853,750	1,787,151	1,813,374
Oper & Maint of Plant Svcs	15,945,427	15,320,913	14,027,496	14,582,011	15,281,210	15,377,641	15,696,512	15,996,618	16,215,303	16,493,245	16,068,868	17,085,115
Student Transp. Svcs	12,732,134	12,970,008	12,873,828	12,849,133	12,650,019	13,005,903	13,183,652	13,606,727	13,365,718	13,472,758	12,409,575	12,015,030
Central	2,136,445	1,936,078	2,089,509	2,136,470	2,158,719	3,209,406	3,489,068	3,354,191	3,456,610	3,608,038	3,595,539	4,138,486
Other Support Svcs	<u>130,520</u>	<u>135,507</u>	<u>126,387</u>	<u>125,729</u>	<u>127,739</u>	<u>262,755</u>	<u>127,780</u>	<u>229,674</u>	<u>613,697</u>	<u>265,872</u>	<u>147,771</u>	<u>269,364</u>
Total Support Services	56,706,388	56,487,347	54,011,394	55,089,163	56,801,957	59,062,297	60,941,818	62,443,502	63,217,523	64,461,335	62,518,123	64,894,549
Oper of Non-Instruct Svcs												
Student Activities	3,850,462	3,909,060	3,946,014	4,030,794	4,080,327	4,462,944	4,669,384	4,704,328	4,895,452	5,039,683	4,749,544	4,837,123
Community Services	<u>116,992</u>	<u>89,122</u>	<u>104,239</u>	<u>128,872</u>	<u>157,640</u>	<u>147,238</u>	<u>133,721</u>	<u>161,289</u>	<u>142,983</u>	<u>140,610</u>	<u>104,769</u>	<u>91,874</u>
Total Op of Non-Inst Svcs	3,967,454	3,998,182	4,050,253	4,159,666	4,237,967	4,610,182	4,803,105	4,865,617	5,038,435	5,180,293	4,854,313	4,928,997
Facilities Acquisition,												
Construct. & Improvmt Svcs	<u>389,873</u>	<u>687,509</u>	<u>426,521</u>	<u>650,293</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Debt Service & Fund Transfers	<u>25,776,800</u>	<u>23,917,954</u>	<u>25,321,829</u>	<u>25,603,536</u>	<u>28,332,784</u>	<u>29,836,511</u>	<u>27,457,680</u>	<u>30,278,716</u>	<u>29,991,287</u>	<u>30,829,564</u>	<u>31,993,264</u>	<u>33,050,148</u>
Total Resources Utilized	192,700,545	193,803,722	193,430,872	198,538,514	205,474,146	215,656,048	223,697,967	235,382,124	239,048,806	242,559,203	238,521,757	247,526,976
Ending Fund Balance Unreserved												
Reserved - PSERS	1,200,000	1,200,000	3,700,000	5,000,000	4,500,000	2,117,000	2,117,000	1,117,000	0	0	0	0
Reserved - Health Care	0	0	2,677,700	4,171,100	4,856,190	4,899,442	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909	4,159,909
Reserved - Millage Stabilization	0	0	3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366	11,304,138	13,945,496	29,486,831	38,183,867
Reserved- Alternative Education	0	0	0	0	0	0	0	500,000	676,000	1,000,000	1,000,000	2,000,000
Reserved- Enrollment Growth	0	0	0	0	0	0	0	0	0	2,500,000	3,500,000	4,500,000
Reserved- Property Assessment Fluctuations	0	0	0	0	0	0	0	0	0	0	0	1,000,000
Reserved- Technology/ Distance Learning	0	0	0	0	0	0	0	0	0	0	0	500,000
Reserved - Athletics	<u>75,600</u>	<u>95,549</u>	<u>124,200</u>	<u>102,739</u>	<u>119,782</u>	<u>115,700</u>	<u>89,487</u>	<u>79,324</u>	<u>69,756</u>	<u>83,577</u>	<u>128,904</u>	<u>128,904</u>
Total GF Fund Balance	12,071,005	18,462,684	25,376,004	32,371,889	33,351,072	31,665,559	28,760,978	28,780,193	31,906,388	38,868,824	55,455,486	69,152,529

WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND BUDGET

For Period Indicated

Fiscal Year Beginning 7/1	<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>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
REVENUES													
Beginning Fund Balance	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	28,064,536	31,816,659	48,250,936	47,950,754
Local Sources	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	201,592,902	205,848,636	202,640,291	206,065,951
State Sources	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	43,283,093	45,112,671	43,867,934	45,962,693
Federal Sources	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	1,896,599	1,633,660	1,979,805	1,966,022
Other Financing Sources	<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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	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	274,837,130	284,411,626	296,738,966	301,945,420
EXPENDITURES													
Instruction													
Regular Progs-Elem/Sec	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	97,049,421	99,886,277	101,431,808	106,430,746
Special Progs-Elem/Sec	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	39,726,020	41,491,539	42,413,230	43,668,561
Vocational Ed Progs	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	6,352,562	6,321,040	6,587,725	6,955,155
Other Inst Prog-Elem/Sec	264,734	228,406	689,178	731,278	854,298	760,624	769,060	806,305	791,309	919,398	823,503	840,435	340,861
Nonpublic School Programs	0	0	0	25,150	16,712	11,755	50,872	26,853	77,225	81,111	51,860	75,328	81,975
Adult Education Programs	<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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instruction	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	144,128,512	148,574,219	151,348,526	157,477,298
Support Services													
Pupil Personnel	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	9,643,310	9,798,248	10,166,734	10,925,754
Instructional Staff	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	5,851,178	6,237,853	6,220,847	6,578,807
Administration	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	12,356,295	12,893,993	13,142,894	13,898,933
Pupil Health	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	2,384,759	2,337,099	2,710,797	2,975,305
Business	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	1,905,048	1,969,353	2,005,031	2,068,847
Oper & Maint of Plt Svcs	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	18,000,350	18,554,224	19,330,543	20,367,515
Student Trans. Svcs	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	13,953,117	14,164,872	14,982,392	15,745,719
Central	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	3,799,159	3,936,835	4,056,507	4,255,729
Other Support Services	<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>	<u>230,218</u>	<u>226,867</u>	<u>226,867</u>	<u>231,221</u>
Total Support Services	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	68,123,434	70,119,344	72,842,612	77,047,830
Oper of Non-Instruc Svcs													
Student Activities	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	5,391,824	5,498,341	5,558,654	5,590,588
Community Services	<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>	<u>153,477</u>	<u>145,000</u>	<u>151,912</u>	<u>157,906</u>
Total Op Non-Ins Svcs	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	5,545,301	5,643,341	5,710,566	5,748,494
Facilities Acquisition, Construct. & Improv. Svcs													
	812,000	687,000	731,200	722,500	0	0	0	0	0	0	0	0	0
Debt Service	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	25,828,420	26,555,503	27,290,206	28,560,032
Fund Transfers	0	0	0	0	3,275,500	5,188,800	8,857,625	4,410,279	4,833,452	5,257,722	5,451,612	6,167,541	6,237,265
Budgetary Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,517,950</u>	<u>5,465,384</u>	<u>6,456,216</u>	<u>4,405,877</u>
Total Expenditures	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	253,401,339	261,809,403	269,815,667	279,476,796

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

Fiscal Year Ending June 30,	2012	2013	2014	2015 *	2016	2017	2018 **	2019	2020***	2021
EXPENSES										
Governmental Activities										
Instruction	119,941,565	121,882,872	121,627,033	133,218,154	144,772,158	155,262,037	156,086,694	153,646,716	148,865,697	151,333,413
Instructional student support	14,597,033	14,429,547	15,311,671	16,718,808	17,710,876	18,519,607	18,314,954	18,205,681	18,695,408	19,348,969
Administrative & financial support services	14,211,207	14,417,208	15,643,360	17,552,768	18,127,334	19,342,370	19,943,338	24,435,957	20,927,142	22,950,358
Operation & maintenance of plant services	15,529,375	16,984,316	18,309,057	17,447,190	17,439,654	18,039,504	17,457,046	18,774,548	18,228,580	19,623,304
Pupil transportation	13,365,853	13,208,001	13,420,543	13,850,307	14,042,517	14,429,271	14,133,742	14,219,229	13,120,151	12,724,832
Student activities	4,095,132	4,147,431	4,377,690	4,855,516	5,132,865	5,214,620	5,367,392	5,444,746	5,117,896	5,186,177
Community services	115,730	145,929	116,354	140,742	142,350	171,227	151,336	148,357	110,805	97,214
Interest on long term debt	11,156,020	9,722,107	10,397,433	8,566,732	8,945,807	8,679,619	8,454,782	8,246,501	8,818,963	8,183,477
Unallocated Depreciation Expense										
Total Governmental Activities	193,011,915	194,937,411	199,203,141	212,350,217	226,313,561	239,658,255	239,909,284	243,121,735	233,884,642	239,447,744
Business Type Activities										
Food Service	3,313,442	3,390,811	3,493,078	3,182,033	3,229,852	3,294,375	3,465,882	3,482,919	2,946,728	2,766,857
TOTAL PRIMARY GOVERNMENT ACTIVITIES	196,325,357	198,328,222	202,696,219	215,532,250	229,543,413	242,952,630	243,375,166	246,604,654	236,831,370	242,214,601
PROGRAM REVENUE										
Governmental Activities										
Charges for service										
Instruction	846,715	726,912	437,675	362,760	542,986	280,006	205,288	128,167	120,608	96,563
Operation & maint of plant	220,596	298,044	332,728	347,233	402,308	509,869	481,072	444,124	270,577	212,546
Student activities	123,369	413,737	419,389	423,407	430,050	437,573	515,614	516,532	464,513	1,575
Operating grants and contributions	22,238,269	23,107,309	23,727,227	26,309,774	27,743,196	32,894,525	34,373,891	34,458,080	35,297,106	38,013,762
Total Governmental Program Revenue	23,428,949	24,546,002	24,917,019	27,443,174	29,118,540	34,121,973	35,575,865	35,546,903	36,152,804	38,324,446
Business Type Activities										
Charges for services	2,604,560	2,549,584	2,549,726	2,335,418	2,293,122	2,493,463	2,605,888	2,627,303	1,883,936	74,148
Operating grants and contributions	832,383	861,272	904,898	940,701	973,508	823,346	908,238	921,644	779,634	2,643,238
Total Business Type Program Revenues	3,436,943	3,410,856	3,454,624	3,276,119	3,266,630	3,316,809	3,514,126	3,548,947	2,663,570	2,717,386
TOTAL PRIMARY GOVERNMENT REVENUES	26,865,892	27,956,858	28,371,643	30,719,293	32,385,170	37,438,782	39,089,991	39,095,850	38,816,374	41,041,832
NET REVENUES (EXPENSES)										
Governmental Activities	(169,582,966)	(170,391,409)	(174,286,122)	(184,907,043)	(197,195,021)	(205,536,282)	(204,333,419)	(207,574,832)	(197,731,838)	(201,123,298)
Business Type Activities	123,501	20,045	(38,454)	94,086	36,778	22,434	48,244	66,028	(283,158)	(49,471)
TOTAL PRIMARY GOVERNMENT NET REVENUES	(169,459,465)	(170,371,364)	(174,324,576)	(184,812,957)	(197,158,243)	(205,513,848)	(204,285,175)	(207,508,804)	(198,014,996)	(201,172,769)
GENERAL REVENUES										
Property taxes, levied for general purpose	144,010,689	147,198,156	147,270,504	151,649,702	155,710,300	161,164,936	166,944,204	173,161,730	177,781,018	179,522,546
Taxes levied for specific purpose	21,581,847	22,388,938	23,154,723	23,565,368	24,321,396	27,524,533	26,082,351	26,230,460	26,466,353	30,598,582
Grants, entitlements, and contributions not restricted to specific programs	10,654,228	10,472,277	10,652,411	10,859,971	10,928,639	11,552,814	11,745,770	11,889,779	12,408,464	12,380,541
Investment earnings	196,339	155,424	137,174	258,288	392,047	889,980	1,685,449	3,309,319	2,970,687	263,711
Gain on sale of asset	9,929	5,300	20,608	70,058	-	9,572	(4,313)	-	-	-
Other	93,938	496,037	146,367	132,287	179,384	181,391	218,346	152,019	168,635	139,604
Total General Revenues	176,546,970	180,716,132	181,381,787	186,535,674	191,531,766	201,323,226	206,671,807	214,743,307	219,795,157	222,904,984
Change in Net Position	7,087,505	10,344,768	7,057,211	1,722,717	(5,626,477)	(4,190,622)	2,386,632	7,234,503	21,780,161	21,732,215

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

** Note: Starting in 2017-18, the District booked their net OPEB liabilities to comply with GASB 75. 2017 data was restated.

*** Note: The COVID-19 Pandemic resulted in a decrease in overall expenses.

Source: District Audited Financial Statements

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

Fiscal Year Ending June 30,	2012	2013	2014	2015 *	2016 *	2017 *	2018 *	2019 *	2020 *	2021 *
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES										
ASSETS										
Current Assets:										
Cash and Cash Equivalents	\$ 21,235,701	\$ 22,496,764	\$ 17,765,603	\$ 23,525,581	\$ 18,815,259	\$ 21,560,646	\$ 22,049,835	\$ 22,744,818	\$ 25,576,476	\$ 26,001,988
Investments	31,199,834	48,291,741	58,991,505	45,429,333	54,687,944	45,950,316	47,444,276	46,150,028	88,143,770	113,203,833
Investments - restricted	1,892,658	1,894,735	-	-	-	-	-	-	-	-
Due from other governments	1,244,999	2,204,536	2,725,787	3,600,826	4,622,573	6,983,814	7,640,411	7,730,890	8,319,218	8,504,135
Other receivables	1,469,072	1,460,092	872,454	1,011,818	1,806,658	1,326,437	1,054,273	1,160,956	1,465,775	1,412,915
Taxes receivables	5,130,823	4,760,811	4,253,307	3,651,985	3,615,153	3,856,980	3,280,667	3,117,633	3,586,978	3,683,216
Prepaid expenses	1,277,682	1,918,300	3,482,456	4,413,770	2,434,975	3,046,271	2,957,388	3,381,404	3,499,326	3,243,482
Inventories	10,115	34,756	17,200	15,646	27,633	25,490	22,388	2,004	3,005	10,494
Total Current Assets	63,460,884	83,061,735	88,108,312	81,648,959	86,010,195	82,749,954	84,449,238	84,287,733	130,594,548	156,060,063
Noncurrent Assets:										
Investments	-	-	-	-	-	-	1,458,629	5,194,434	497,497	5,655,289
Capital Assets										
Land	33,159,800	33,159,800	33,159,800	33,159,800	28,289,916	28,289,916	28,289,916	28,289,916	28,289,916	28,289,916
Construction-in-progress	5,946,351	18,914,012	27,269,498	8,544,126	13,850,498	10,856,578	16,123,716	31,507,788	44,337,846	63,813,485
Land improvements	14,452,651	14,737,125	14,737,125	15,387,038	15,770,266	16,416,508	16,416,508	16,416,508	16,416,508	16,502,403
Buildings	361,025,298	363,112,043	364,460,917	396,169,432	398,442,243	417,377,413	422,006,008	424,119,730	426,266,132	428,617,821
Furniture and equipment	32,437,393	33,751,217	33,757,424	36,171,284	36,691,444	37,891,464	40,339,969	41,407,044	44,980,058	51,287,119
Less: Accumulated depreciation	(153,054,127)	(164,563,775)	(174,187,261)	(186,297,604)	(199,102,669)	(211,976,150)	(224,096,927)	(236,353,611)	(249,089,751)	(262,949,293)
Total Noncurrent Assets	293,967,366	299,110,422	299,197,503	303,134,076	293,941,698	298,855,729	300,537,819	310,581,809	311,698,206	331,216,740
TOTAL ASSETS	357,428,250	382,172,157	387,305,815	384,783,035	379,951,893	381,605,683	384,987,057	394,869,542	442,292,754	487,276,803
DEFERRED OUTFLOW OF RESOURCES										
Deferred amount on refunding	2,089,774	4,391,514	5,544,256	7,591,636	7,550,581	6,569,895	5,581,512	4,459,433	3,422,433	2,267,669
Deferred outflows relating to OPEB	-	-	-	-	-	-	2,801,019	3,422,816	3,243,222	4,243,207
Deferred outflows relating to pension	-	-	-	23,271,540	31,150,942	65,824,300	55,472,159	46,364,774	39,469,196	53,622,239
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 359,518,024	\$ 386,563,671	\$ 392,850,071	\$ 415,646,211	\$ 418,653,416	\$ 453,999,878	\$ 448,841,747	\$ 449,116,565	\$ 488,427,605	\$ 547,409,918
LIABILITIES AND NET POSITION										
LIABILITIES										
Current Liabilities:										
Accounts payable and other current liabilities	\$ 18,777,498	\$ 23,994,164	\$ 25,042,441	\$ 27,639,874	\$ 22,384,967	\$ 24,130,071	\$ 23,882,071	\$ 28,407,448	\$ 26,879,845	\$ 28,386,427
Accrued interest	2,053,135	1,654,712	2,062,171	1,933,474	1,500,949	1,756,088	1,661,431	1,584,209	1,639,225	1,628,691
Unearned revenues	119,874	125,583	195,159	253,175	317,848	262,696	268,365	219,916	483,953	412,645
Bonds and notes payable, net	13,107,000	13,765,676	15,571,743	11,835,240	16,976,211	17,515,062	18,412,234	19,001,187	19,974,941	20,839,036
Total Current Liabilities	34,057,507	39,540,135	42,871,514	41,661,763	41,179,975	43,663,917	44,224,101	49,212,760	48,977,964	51,266,799
Noncurrent Liabilities:										
Bonds and notes payable, net	273,424,676	286,418,634	284,067,626	277,603,614	273,049,843	264,195,316	255,590,148	246,444,265	266,661,598	282,433,599
Accrued severance and compensated absences	6,509,029	6,827,788	4,877,394	4,805,853	4,626,439	4,752,023	4,955,912	5,155,067	5,440,155	6,117,856
Other post-employment benefits	41,873	37,180	236,392	293,516	406,171	669,256	30,031,236	29,410,267	28,809,834	29,066,162
Net pension liability	-	-	-	262,381,000	293,071,000	337,581,000	335,940,000	329,698,000	320,414,000	341,620,000
Total Noncurrent Liabilities	279,975,578	293,283,602	289,181,412	545,083,983	571,153,453	607,197,595	626,517,296	610,707,599	621,325,587	659,237,617
TOTAL LIABILITIES	314,033,085	332,823,737	332,052,926	586,745,746	612,333,428	650,861,512	670,741,397	659,920,359	670,303,551	710,504,416
DEFERRED INFLOW OF RESOURCES										
Deferred inflows relating to OPEB	-	-	-	-	-	-	663,000	1,541,353	1,672,040	2,386,273
Deferred inflows relating to pension	-	-	-	18,757,000	1,803,000	2,812,000	2,393,000	5,376,000	12,393,000	8,728,000
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	18,757,000	1,803,000	2,812,000	3,056,000	6,917,353	14,065,040	11,114,273
NET POSITION (DEFICIT)										
Net investment in capital assets	8,229,186	6,046,011	7,934,731	21,286,858	11,466,225	23,715,246	30,658,320	44,401,356	50,371,927	63,697,931
Restricted	14,329,759	15,646,701	17,672,551	22,203,300	27,440,218	22,444,089	22,461,479	20,557,393	21,345,455	23,571,239
Unrestricted	22,925,994	32,047,222	35,189,863	(233,346,693)	(234,389,455)	(245,832,969)	(278,075,449)	(282,679,896)	(267,658,368)	(261,477,941)
TOTAL NET POSITION (DEFICIT)	45,484,939	53,739,934	60,797,145	(189,856,535)	(195,483,012)	(199,673,634)	(224,955,650)	(217,721,147)	(195,940,986)	(174,208,771)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT)	\$ 359,518,024	\$ 386,563,671	\$ 392,850,071	\$ 415,646,211	\$ 418,653,416	\$ 453,999,878	\$ 448,841,747	\$ 449,116,565	\$ 488,427,605	\$ 547,409,918

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

* Note: Starting in 18/19, the District booked their net OPEB liabilities to comply with GASB 75.

Source: District Audited Financial Statements

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

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22
Staff	119,821.3	122,215.8	128,483.3	134,876.4	141,123.7	145,153.0	149,824.5	153,661.8	153,376.6	160,538.7	178,386.8
Total Salaries	85,915.5	84,930.4	86,263.3	87,846.4	88,923.5	91,156.6	93,554.7	95,606.4	98,130.0	102,002.8	108,179.9
Administration											
Reg Salaries	6,903.0	7,328.4	7,337.7	7,644.7	8,027.5	8,029.5	8,235.3	8,541.5	9,042.3	9,227.4	9,843.7
Teachers											
Reg Salaries	61,569.9	60,035.7	60,830.1	61,479.2	61,938.5	64,701.3	66,792.4	68,446.8	70,120.6	73,524.6	76,795.7
Extra Duty Pymnts	840.2	992.6	1,007.6	1,059.6	1,161.3	950.6	979.6	878.6	896.7	1,727.1	1,167.7
Sabbatical Pymnts	88.4	179.1	35.2	125.0	304.5	209.9	181.9	255.9	294.7	530.3	300.0
Subject Chair Pymnts	389.4	348.5	346.7	365.9	365.4	363.7	355.5	367.5	358.3	380.1	535.9
Severance Pymnts	158.5	144.4	380.6	209.1	142.1	79.9	353.1	205.6	220.1	192.3	392.0
Supplemental Contracts	1,938.0	1,899.8	1,948.3	2,028.1	2,051.4	2,017.0	2,019.0	2,110.8	1,993.0	2,085.1	2,167.0
Total Teachers	64,984.4	63,600.1	64,548.5	65,267.0	65,963.1	68,322.4	70,681.6	72,265.2	73,883.5	78,439.4	81,358.4
Technical											
Reg Salaries	2,842.4	2,928.1	3,022.6	3,502.0	3,679.7	3,694.7	3,569.3	3,659.6	3,783.4	3,589.1	3,868.6
Office Clerical											
Reg Salaries	6,068.4	5,860.8	5,932.0	6,179.8	6,058.3	5,983.9	5,745.7	5,778.3	5,958.6	5,495.4	6,704.8
Crafts and Trades											
Reg Salaries	5,117.3	5,213.0	5,422.6	5,252.9	5,194.9	5,126.1	5,322.9	5,361.8	5,462.2	5,251.4	6,404.4
Benefits											
Medical	15,607.6	16,558.1	17,768.2	17,621.6	18,953.6	17,331.7	16,627.9	17,224.8	13,444.7	15,228.1	22,604.8
Dental	1,306.8	1,236.8	1,108.5	1,180.2	1,259.4	1,103.1	1,184.1	1,180.5	978.2	1,194.2	1,487.8
Vision	140.4	168.0	113.1	195.9	176.7	180.6	178.1	195.0	149.4	164.8	218.3
Prescription	4,100.2	4,037.1	4,060.6	5,593.9	5,041.2	4,694.0	4,476.0	4,076.1	3,459.6	3,438.3	5,205.0
Social Security	6,369.0	6,239.8	6,322.0	6,387.7	6,451.4	6,609.1	6,733.9	6,891.7	7,057.1	7,313.9	8,244.8
Retirement	7,345.7	10,373.6	14,359.6	18,603.4	22,726.1	27,068.7	30,058.2	31,584.7	33,218.9	34,674.3	37,630.2
Tuition Reimbursement	728.0	733.3	610.0	360.4	196.9	442.4	443.2	427.9	370.6	410.2	600.0
Life & Disability	397.0	263.1	307.0	417.8	321.1	331.1	361.6	540.4	550.0	531.8	578.7
Wrkrs Comp/Unemply/Other	720.5	654.3	800.6	823.2	1,461.8	1,307.1	1,344.7	1,079.2	965.8	1,114.6	1,309.1
Total Benefits	36,715.2	40,264.1	45,449.6	51,184.0	56,588.2	59,068.0	61,407.8	63,200.4	60,194.3	64,070.3	77,878.6
(Less) cost sharing	(2,809.4)	(2,978.7)	(3,229.5)	(4,154.0)	(4,387.9)	(5,071.6)	(5,138.0)	(5,145.1)	(4,947.7)	(5,534.4)	(7,671.6)
Net Benefits	33,905.8	37,285.4	42,220.0	47,030.0	52,200.2	53,996.4	56,269.8	58,055.4	55,246.6	58,535.9	70,206.9
Prof. & Tech. Services	11,987.6	13,149.7	13,396.4	14,064.2	16,811.9	18,965.1	18,183.6	17,678.1	15,768.5	14,079.1	19,994.0
Substitute Service	1,500.1	1,447.7	1,350.9	1,365.9	1,926.4	1,933.7	2,034.1	2,219.1	1,953.2	1,708.6	2,741.2
Contracted Therapeutic Staff	620.8	666.7	860.2	1,299.2	1,571.8	1,736.1	1,850.3	1,668.8	1,328.2	1,502.3	1,708.2
Contracted Aides- Special Ed.	679.2	831.6	1,123.4	1,138.8	1,496.2	2,213.6	2,194.2	2,046.5	1,228.8	667.1	2,905.4
Contracted Aides- Other	-	-	-	-	-	126.7	392.3	315.9	136.8	117.0	325.0
CCIU - Special Ed Programs	3,235.6	3,208.9	3,455.2	3,249.5	3,603.2	3,887.2	3,787.5	3,319.0	2,825.6	2,519.0	3,443.5
Occupation/Physical Therapy	975.0	1,087.4	1,004.4	982.0	1,060.0	1,156.0	1,178.4	1,050.1	979.0	982.7	1,089.0
Due Process Hearings	694.8	738.2	603.3	496.1	948.7	1,344.1	823.3	645.2	915.5	809.6	1,000.0
Early Intervention	263.1	353.7	260.5	276.5	365.8	348.7	242.5	267.3	231.4	356.8	284.1
Extended School Year	447.2	564.7	573.1	502.4	735.9	669.5	695.2	774.0	605.9	412.4	619.0
Alternative Ed - Special Ed	949.2	1,378.6	1,212.5	1,412.1	1,585.5	2,044.2	1,744.3	1,790.5	2,004.6	1,847.7	2,441.1
Alternative Education - Reg	410.1	419.4	426.5	745.9	727.5	797.2	830.4	1,120.7	1,093.1	515.7	-
Tax Collection	535.9	627.7	669.7	646.0	672.8	725.4	624.8	593.9	683.8	732.4	703.1
Legal	308.4	416.2	441.0	365.2	354.2	396.4	311.8	303.6	246.1	309.7	573.0
Other	1,368.2	1,408.9	1,415.8	1,584.6	1,763.9	1,586.1	1,474.4	1,563.6	1,536.6	1,598.1	2,161.3
Purchased Property Services	3,535.9	3,616.2	3,365.5	3,299.2	3,447.5	4,002.5	3,675.1	3,558.8	3,600.2	3,096.2	4,324.3
Electricity	1,875.7	1,983.2	1,696.4	1,544.9	1,621.8	1,787.6	1,671.6	1,571.0	1,573.9	1,487.3	1,931.0
Water/Sewer	473.7	511.6	505.4	521.0	502.9	534.1	517.0	581.9	587.2	538.4	655.3
Trash Removal	122.0	91.8	95.2	89.8	85.8	90.9	81.7	82.9	78.0	88.9	105.0
Office Rental	121.3	123.9	103.3	134.5	137.6	164.0	185.1	187.4	267.8	266.4	139.0
Other	943.2	905.7	965.1	1,009.0	1,099.3	1,425.8	1,219.7	1,135.6	1,093.3	715.2	1,494.0
Other Services	26,532.5	27,473.0	26,284.5	27,466.0	29,050.4	30,952.7	30,751.7	30,128.1	27,847.9	27,060.7	33,644.9
Charter Schools	7,069.2	8,031.7	8,114.0	8,079.9	9,455.1	9,818.8	9,574.3	8,277.9	7,775.7	7,868.7	9,197.7
Tuition: Special Education	2,645.8	2,548.0	2,376.4	2,651.9	2,462.8	3,530.1	3,674.9	4,317.8	3,828.3	3,598.9	4,199.8
Tuition: CAT	1,683.4	1,658.3	1,828.8	2,262.4	2,597.2	2,722.4	2,755.7	2,738.8	2,557.8	2,489.5	2,763.3
Tuition: Other	443.4	419.5	200.7	152.5	130.7	96.0	172.3	294.1	144.3	151.8	293.0
Bussing: Public Schools	4,470.0	4,519.8	4,413.3	4,637.8	4,905.4	4,898.1	4,700.3	5,071.3	4,825.6	4,814.6	6,039.6
Bussing: Non-Public	4,465.9	4,395.9	4,530.5	4,358.6	4,424.3	4,422.4	4,409.5	4,116.7	3,727.9	3,860.0	4,949.8
Bussing: Special Ed	3,579.6	3,570.3	3,370.2	3,675.5	3,495.5	3,848.1	3,855.9	3,867.3	3,503.4	3,062.1	4,353.8
Bussing: Extracurricular	274.3	291.1	284.6	325.5	316.3	327.4	318.0	297.0	216.2	92.8	370.2
Insurance	381.8	416.9	478.5	462.6	492.8	501.6	497.4	500.5	519.2	519.0	559.8
Telephone/Postage	497.1	462.1	390.2	501.0	489.4	492.5	517.2	374.8	495.9	508.8	502.8
Other Services - Glen Mills	714.3	866.0	-	-	-	-	-	-	-	-	-
Other	307.7	293.4	297.3	358.3	280.9	295.4	276.2	272.0	253.5	94.4	415.1
Supplies	4,708.2	4,758.0	4,724.8	5,066.2	4,717.5	4,797.8	5,393.6	5,889.2	5,209.7	8,614.2	7,296.2
Heating Fuel	780.8	695.0	978.8	876.5	620.2	605.3	646.7	756.0	568.2	804.6	810.0
Other Ops/Maint Supplies	670.3	735.4	777.4	648.7	652.5	714.6	696.2	845.5	701.4	1,214.5	938.3
Educational	2,295.0	2,078.2	1,651.5	1,881.1	1,925.2	1,828.6	1,870.3	2,046.1	2,024.9	3,274.6	2,812.6
Curriculum Proposals	455.0	793.5	885.1	1,230.0	1,123.3	881.4	1,123.1	1,062.3	777.0	843.3	871.0
Educational /Admin Software	410.3	356.9	327.0	409.9	394.3	680.8	1,006.0	1,082.5	1,115.4	2,421.4	1,722.9
Administration/Business	77.1	99.0	104.9	20.1	2.1	87.1	51.3	96.8	22.7	55.8	141.4
Other	19.7	-	-	-	-	-	-	-	-	-	-
Other Objects	344.7	(126.6)	359.6	534.1	367.2	411.3	773.7	403.7	337.3	337.3	499.3
Dues and Fees - Athletics	94.8	144.3	113.7	140.4	179.1	170.7	160.5	148.9	116.6	-	131.5
Property	1,117.4	1,313.7	511.4	455.8	542.9	650.3	294.8	261.0	271.8	754.3	457.5
G/F maint Projects	531.7	650.3	-	-	-	-	-	-	-	-	-
Other Equipment	585.7	663.4	511.4	455.8	542.9	650.3	294.8	261.0	271.8	754.3	457.5
Debt Service	23,773.0	21,896.0	23,653.8	21,163.9	18,350.4	24,085.4	24,855.9	25,571.8	26,541.7	25,412.9	28,505.0
Bond payments	23,773.0	21,896.0	23,653.8	21,163.9	18,350.4	24,085.4	24,855.9	25,571.8	26,541.7	25,412.9	28,505.0
TOTAL EXPENSE	191,915.4	194,440.2	200,892.9	207,066.3	214,590.7	229,188.8	233,913.4	237,301.5	233,070.2	239,893.5	273,239.5

Source: Districts Audited Financial Statements and District Budget Control Forecast Model

WEST CHESTER AREA SCHOOL DISTRICT

SPECIALLY FUNDED PROGRAMS

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Budget 2021-22
Title I-Ed. Disadvantaged^{(1) (2)}	1,590,718	1,752,239	459,575	818,064	828,867	1,013,161	867,586	704,467	598,796	574,668	574,668
Title II-Improving Teacher Quality	311,219	248,990	199,397	293,923	373,949	384,128	247,176	207,850	267,507	313,163	246,440
Title III-LEP & Immigrant Inst	106,068	90,516	125,475	116,047	88,610	92,715	125,006	112,352	58,727	132,819	99,502
Title IV-Student Support	-	-	-	-	-	-	10,790	61,432	13,248	90,677	45,412
ESSER I	-	-	-	-	-	-	-	-	261,754	208,419	-
ESSER II	-	-	-	-	-	-	-	-	-	1,035,135	-
ARP ESSER	-	-	-	-	-	-	-	-	-	161,573	-
GEER	-	-	-	-	-	-	-	-	-	14,006	-
PCCD Grant	-	-	-	-	-	-	-	-	53,860	531,008	-
CCIU Grant	-	-	-	-	-	-	-	-	-	867,918	-
PCCD ESSER	-	-	-	-	-	-	-	-	-	257,209	-
Adult Basic Education, ESEA	28,969	28,969	-	-	-	-	-	-	-	-	-
Medical Access	773,406	659,380	722,670	516,033	305,537	467,136	803,019	1,251,248	1,021,691	1,030,284	1,000,000
IDEA ⁽²⁾	<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>1,318,134</u>	<u>1,331,370</u>	<u>1,340,950</u>	<u>1,551,639</u>	<u>1,572,087</u>
TOTAL	4,120,664	4,062,536	2,661,783	2,959,821	2,865,335	3,290,698	3,371,711	3,668,719	3,616,533	6,768,518	3,538,109

⁽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> (1)
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	126,867
2018-19	128,297
2019-20	131,221
2020-21	130,194
2021-22 Budget	131,221

(1) Beginning in 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
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	20,421
2018-19	20,312
2019-20	17,980 **
2020-21	15,136
2021-22 Budget	20,029

* Transfer of 3 Special Education CCIU Classes to District.

** The COVID-19 Pandemic resulted in a decrease in overall expenses.

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>			
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	3,840,243	15,673	4,700,303	4,409,473	12,965,691
2018-19	3,858,277	9,039	5,071,310	4,116,699	13,055,325
2019-20 **	3,496,873	6,491	4,825,594	3,727,913	12,056,871
2020-21	3,057,243	4,887	4,814,634	3,859,976	11,736,740
2021-22 Budget	4,353,800	0	6,039,550	4,949,794	15,343,144

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

** The COVID-19 Pandemic resulted in a decrease in overall expenses.

WEST CHESTER AREA SCHOOL DISTRICT

PUPIL TRANSPORTATION

FISCAL YEAR		Number of BUSES	Total Approved Annual Miles	Number of STUDENTS TRANSPORTED			TOTAL
				PUBLIC	NON-PUBLIC	CHARTER SCHOOLS In WCASD	
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	(1)	208	2,820,106	11,660	4,491		16,151
2001-02	(2)	205	3,284,201	12,564	4,048	364	16,976
2002-03		206	3,355,556	11,930	4,006	358	16,294
2003-04		206	3,501,908	12,135	4,264	356	16,755
2004-05		209	3,512,840	13,006	4,712	389	18,107
2005-06		215	3,416,549	13,617	4,654	486	18,757
2006-07		214	3,317,863	13,473	4,730	419	18,622
2007-08	(3)	231	3,678,246	12,588	4,439	381	17,408
2008-09		230	3,755,390	12,623	4,138	482	17,243
2009-10		228	3,722,805	12,730	4,076	441	17,247
2010-11		219	3,759,382	13,038	3,878	423	17,339
2011-12		198	3,245,276	12,773	3,764	466	17,003
2012-13		198	3,254,695	12,358	3,508	511	16,377
2013-14		197	3,056,895	12,468	3,494	637	16,599
2014-15		198	3,043,135	12,357	3,522	730	16,609
2015-16		199	3,071,609	12,526	3,313	672	16,511
2016-17		198	3,152,009	12,512	3,164	694	16,370
2017-18		199	2,876,502	12,807	2,826	485	16,118
2018-19		196	2,738,538	14,103	2,524	463	17,090
2019-20		195	2,966,672	13,834	1,874	319	16,027
2020-21	(4) (5)	195	1,890,989	12,861	1,726	259	14,846

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

(2) Prior to 2001-02, students transported to charter schools were included in non-public count.

(3) 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.

(4) Per Preliminary Summary of Pupil Transportation Subsidy dated 3/24/2022.

(5) The District completed the Certification of Payment to Transportation Contractors pursuant to Section 1501.8(m.1) and will receive a final transportation subsidy that equals the greater of the approved amounts for the contracted portions of the formula or the 2019-20 amounts.

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE - TOTAL

as of June 30, 2021

Excludes Future Issues

<u>YEAR</u>	<u>Debt Service</u>	<u>Debt Service Payments</u>			<u>Debt Service</u>
	<u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Outstanding</u>
	<u>July 1</u> (principal only)				<u>June 30</u> (principal & int)
2021 - 22	281,605,000	17,715,000	10,578,615	28,293,615	367,885,623
2022 - 23	263,890,000	18,260,000	9,932,756	28,192,756	339,592,008
2023 - 24	245,630,000	18,570,000	9,047,830	27,617,830	311,399,253
2024 - 25	227,060,000	19,405,000	8,151,855	27,556,855	283,781,423
2025 - 26	207,655,000	20,350,000	7,208,426	27,558,426	256,224,568
2026 - 27	187,305,000	20,785,000	6,666,347	27,451,347	228,666,142
2027 - 28	166,520,000	22,185,000	5,547,185	27,732,185	201,214,795
2028 - 29	144,335,000	21,655,000	4,979,678	26,634,678	173,482,610
2029 - 30	122,680,000	21,555,000	4,356,803	25,911,803	146,847,933
2030 - 31	101,125,000	16,580,000	3,706,578	20,286,578	120,936,130
2031 - 32	84,545,000	17,100,000	3,190,083	20,290,083	100,649,553
2032 - 33	67,445,000	7,115,000	2,652,740	9,767,740	80,359,470
2033 - 34	60,330,000	7,390,000	2,376,380	9,766,380	70,591,730
2034 - 35	52,940,000	7,680,000	2,088,200	9,768,200	60,825,350
2035 - 36	45,260,000	7,985,000	1,786,475	9,771,475	51,057,150
2036 - 37	37,275,000	8,300,000	1,472,750	9,772,750	41,285,675
2037 - 38	28,975,000	8,625,000	1,146,625	9,771,625	31,512,925
2038 - 39	20,350,000	8,965,000	807,700	9,772,700	21,741,300
2039 - 40	11,385,000	8,180,000	455,400	8,635,400	11,968,600
2040 - 41	3,205,000	3,205,000	128,200	3,333,200	3,333,200

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS

School Year	Emmaus Loan	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Refdg Series	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Series AA	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	Total
2020-21 *	742,676	630,000	7,959,200	858,500	489,762	2,364,250	2,474,800	777,950	2,351,750	1,253,703	259,412	732,115	242,475	341,578	1,395,000	2,542,023					25,415,194
2021-22 **	804,667	315,000	7,924,800		489,763	2,410,000	2,475,950	777,700	2,355,000	1,253,635	127,156	680,482	242,388	341,452	1,394,800	4,927,850	1,076,583				27,597,226
2022-23	852,133				489,763	15,735,750	2,476,800		2,348,250	1,253,568			242,300	341,328	1,394,600	258,100	1,173,925	1,390,389			27,956,904
2023-24	953,000				489,763	9,182,250	2,477,350		2,346,750	7,123,500			242,213	341,203	1,394,400	260,600	1,173,850	1,251,700			27,236,578
2024-25	956,400				494,763		7,842,600			13,224,750			242,100	341,053	1,394,200	257,850	1,173,775	1,251,550	179,571		27,358,611
2025-26	953,733				494,575		7,882,600			13,191,250			241,988	340,903	1,394,000	260,100	1,173,700	1,346,400	399,181	179,571	27,858,000
2026-27	716,467				494,388		20,181,850			1,020,000			241,875	340,753	1,393,800	257,100	1,173,625	1,441,400	399,045	399,181	28,059,483
2027-28	5,700,000				2,499,200		8,741,600						241,763	340,603	1,393,600	2,070,300	1,173,550	5,501,400	398,902	399,045	28,459,961
2028-29					2,753,800		8,741,900						2,576,650	340,453	1,393,400	2,072,800	1,173,475	7,547,900	398,753	398,902	27,398,032
2029-30					2,755,000		8,745,000						2,579,000	340,303	1,393,200	2,074,500	1,173,400	6,761,400	398,598	398,753	26,619,153
2030-31					2,757,400								2,574,125	1,305,153	1,393,000	2,070,400	3,333,200	6,757,900	903,438	398,598	21,493,213
2031-32					2,762,625								2,577,875	1,300,083	1,392,800	2,070,600	3,336,600	6,756,800	901,506	903,438	22,002,326
2032-33														1,303,740	5,132,600		3,331,400		903,551	901,506	11,572,796
2033-34														1,300,780	5,132,800		3,332,800		899,258	903,551	11,569,188
2034-35														1,300,800	5,132,000		3,335,400		898,762	899,258	11,566,219
2035-36														1,302,475	5,135,000		3,334,000		901,838	898,762	11,572,074
2036-37														1,302,750	5,136,400		3,333,600		898,545	901,838	11,573,133
2037-38														1,301,625	5,136,000		3,334,000		899,170	898,545	11,569,340
2038-39														1,304,100	5,133,600		3,335,000		903,495	899,170	11,575,365
2039-40															5,304,000		3,331,400		901,295	903,495	10,440,190
2040-41																	3,333,200		902,743	901,295	5,137,238
2041-42																			902,608	902,743	1,805,350
2042-43																			900,860	902,608	1,803,468
2043-44																			902,470	900,860	1,803,330
2044-45																			902,195	902,470	1,804,665
2045-46																				902,195	902,195
2046-47																					
2047-48																					
2048-49																					
Totals	<u>\$11,679,076</u>	<u>\$945,000</u>	<u>\$15,884,000</u>	<u>\$858,500</u>	<u>\$16,970,800</u>	<u>\$29,692,250</u>	<u>\$72,040,450</u>	<u>\$1,555,650</u>	<u>\$9,401,750</u>	<u>\$38,320,406</u>	<u>\$386,568</u>	<u>\$1,412,597</u>	<u>\$12,244,751</u>	<u>\$15,131,130</u>	<u>\$57,969,200</u>	<u>\$19,122,223</u>	<u>\$47,136,483</u>	<u>\$40,006,839</u>	<u>\$15,695,779</u>	<u>\$15,695,779</u>	<u>\$422,149,230</u>

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

* actual amounts

** Forecast Projection Mar 2022

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE HISTORY BY FUND

	<u>General Fund</u>		<u>Capital Reserve Fund</u>		<u>Capital Projects Fund</u>		<u>Total Debt Service</u>
<u>YEAR</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	
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
2017-18	10,160,902	14,695,000	-	-	-	-	24,855,902
2018-19	9,881,842	15,690,000	-	-	-	-	25,571,842
2019-20	10,251,562	16,290,000	-	-	-	-	26,541,562
2020-21	9,585,194	15,830,000	-	-	-	-	25,415,194
Budget 2021-22	10,795,032	17,710,000	-	-	-	-	28,505,032

WEST CHESTER AREA SCHOOL DISTRICT
Gross Principal Debt Outstanding
as of March 2022

	2021-2022*	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	2032-2036	2037-2041	Total Principal
Emmaus Note 2009	650,000	520,000	645,000	675,000	700,000	6,110,000	-	-	9,300,000
Series AA of 2012 GOR	7,620,000	-	-	-	-	-	-	-	7,620,000
Series 2014 GOB	-	-	-	5,000	5,000	9,340,000	2,650,000	-	12,000,000
Series A of 2014 GOB	1,185,000	14,570,000	8,745,000	-	-	-	-	-	24,500,000
Series AA of 2014 GOB	305,000	315,000	325,000	5,700,000	6,025,000	43,205,000	-	-	55,875,000
Series AA 2015 GOB	770,000	-	-	-	-	-	-	-	770,000
Series 2016 GOB	2,035,000	2,130,000	2,235,000	-	-	-	-	-	6,400,000
Series A 2016 GOB	5,000	5,000	5,875,000	12,270,000	12,850,000	1,000,000	-	-	32,005,000
Series 2017 GOB	625,000	-	-	-	-	-	-	-	625,000
Series A 2017 GOB	5,000	5,000	5,000	5,000	5,000	7,195,000	2,515,000	-	9,735,000
Series 2018 GOB	5,000	5,000	5,000	5,000	5,000	990,000	5,315,000	3,650,000	9,980,000
Series 2019 GOB	5,000	5,000	5,000	5,000	5,000	25,000	15,910,000	18,785,000	34,745,000
Series 2020 GOR	4,495,000	50,000	55,000	55,000	60,000	7,795,000	2,030,000	-	14,540,000
Series 2021 GOB	5,000	5,000	5,000	5,000	5,000	2,185,000	12,200,000	14,840,000	29,250,000
Series 2022 GOB	-	5,000	5,000	5,000	100,000	23,440,000	6,560,000	-	30,115,000
Total	17,710,000	17,615,000	17,905,000	18,730,000	19,760,000	101,285,000	47,180,000	37,275,000	277,460,000

Source: District Debt Service Schedules

* Forecast Projection March 2022

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

	<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>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Total General Fund Revenues*	200,328,038	205,516,382	206,453,328	213,970,535	220,793,385	235,401,340	242,175,000	249,521,639	255,108,419	261,224,019
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	1,224,820	1,151,153	1,160,377	1,181,706	-	2,104,117	1,554,549	1,163,834	1,121,094	1,051,643
Sale of Property and Non-recurring revenue	-	973	-	-	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-	-	-	-	-
Net Revenues	199,103,218	204,364,256	205,292,951	212,788,829	220,793,385	233,297,223	240,620,451	248,357,805	253,987,325	260,172,376
Annual Arithmetic Average (Borrowing Base)**	197,832,567	200,862,211	202,920,142	207,482,012	212,958,388	222,293,146	231,570,353	240,758,493	247,655,194	254,172,502
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Total Nonelectoral Debt Limit	445,123,276	451,939,975	456,570,320	466,834,527	479,156,373	500,159,579	521,033,294	541,706,609	557,224,187	571,888,130
Less Amount Debt Applicable to Debt Limit	279,630,000	287,443,000	285,016,000	271,826,000	266,615,000	261,070,000	256,125,000	250,425,000	268,885,000	281,605,000
Remaining Borrowing Capacity	165,493,276	164,496,975	171,554,320	195,008,527	212,541,373	239,089,579	264,908,294	291,281,609	288,339,187	290,283,130
Ratio of Debt Limit to Debt Margin	37%	36%	38%	42%	44%	48%	51%	54%	52%	51%

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	272,305,000	100%	272,305,000	
Overlapping Debt					
	Township of East Bradford	11,678,000	100%	11,678,000	(1), (2)
	Township of East Goshen	9,388,778	100%	9,388,778	(1), (2)
	Township of Thornbury	-	100%	-	(1), (2)
	Township of West Goshen	4,095,000	100%	4,095,000	(1), (2)
	Township of West Whiteland	15,521,440	100%	15,521,440	(1), (2)
	Township of Westtown	10,599,995	100%	10,599,995	(1), (2)
	Borough of West Chester	-	100%	-	(1), (2)
	Chester County	572,384,689	20%	111,842,576	(1), (2), (3)
Total Direct and Overlapping Chester County Debt				435,430,789	
Delaware County					
Direct Debt					
	West Chester Area School District	272,305,000	100%	272,305,000	
Overlapping Debt					
	Township of Thornbury	-	100%	-	(1), (4)
	Delaware County	280,109,133	1%	3,352,588	(1), (3), (4)
Total Direct and Overlapping Delaware County Debt				275,657,588	

⁽¹⁾ As of December 31, 2020

⁽²⁾ Source: County of Chester

⁽³⁾ Percentage of County Debt was derived by taking WCASD population as a Percentage of County

⁽⁴⁾ Source: County of Delaware CAFR

WEST CHESTER AREA SCHOOL DISTRICT

TECHNOLOGY EXPENSES

YEAR	General Fund	Capital Reserve Fund	Capital Projects Fund
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	4,343,490	2,864,723	-
2018-19	4,666,832	5,326,754	-
2019-20	4,800,473	3,237,505	-
2020-21	5,505,659	4,341,281	-
2021-22 budget	5,646,704	3,434,867	-

*Prior to 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>
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	15,029,116
2018-19	33.430	7.570	16,009,742
2019-20	34.290	7.590	16,609,466
2020-21	34.510	7.610	17,337,162
2021-22	34.940	7.560	18,739,372
2022-23 Projected	35.260	7.520	19,884,275
2023-24 Projected	35.690	7.440	21,033,191
2024-25 Projected	36.020	7.360	21,892,450
2025-26 Projected	36.480	7.280	22,882,954

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

* 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 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22
Local	168,780.6	171,229.8	174,975.8	175,478.8	180,421.1	185,477.0	194,494.6	199,598.7	206,641.9	211,001.1	214,400.1	208,090.1
Real Estate	144,929.1	144,322.7	146,838.3	147,309.7	152,024.0	156,065.4	161,225.7	167,778.9	174,152.7	178,219.1	179,828.5	180,059.1
Current*	143,868.7	143,252.1	145,265.1	146,630.2	151,068.0	155,284.5	160,530.2	166,713.0	173,060.7	177,235.0	177,830.9	179,235.7
Interim	1,060.4	1,070.6	1,573.2	679.5	956.0	780.9	695.5	1,065.9	1,092.0	984.1	1,997.6	823.4
Earned Income	17,080.7	18,095.8	18,691.5	19,460.5	19,360.0	20,118.5	21,336.5	21,121.8	21,510.4	21,583.6	24,213.4	19,884.1
Real Estate Transfer	2,466.0	3,260.7	3,473.6	3,724.7	4,145.2	4,207.4	6,115.0	4,983.5	4,420.7	4,657.3	6,227.6	3,810.1
Delinquent Taxes	2,805.7	3,816.1	4,069.9	3,365.9	3,246.0	3,000.3	3,479.8	2,708.7	2,477.2	3,160.2	3,264.4	2,858.8
Investment Earnings	118.4	173.6	129.8	71.0	165.5	332.2	731.9	1,402.3	2,657.0	2,179.0	220.9	357.5
Gate Receipts	119.4	123.4	122.9	130.7	136.3	152.9	160.6	150.9	162.8	161.9	-	131.5
Other	1,261.3	1,437.5	1,649.8	1,416.3	1,344.1	1,600.2	1,445.0	1,452.7	1,261.2	1,040.0	645.3	989.0
State	26,695.6	24,996.3	26,095.1	28,312.7	30,589.6	32,451.1	37,616.0	39,204.6	39,211.0	40,490.8	40,055.4	42,366.5
Student Subsidies	20,865.3	18,135.1	17,778.9	17,966.7	18,109.0	17,879.1	20,585.1	20,788.7	19,913.9	20,142.0	18,775.2	19,429.0
Basic Instruction	6,523.7	7,050.1	7,047.0	7,247.3	7,239.7	7,573.2	8,012.2	8,202.4	8,421.6	8,810.2	8,810.2	8,421.9
Basic Education ARRA Funds	834.0	-	-	-	-	-	-	-	-	-	-	-
Special Education	5,080.8	5,146.9	5,355.9	5,311.1	5,413.4	5,801.6	5,902.9	6,454.1	6,128.9	6,125.2	5,077.2	5,899.1
IDEA - ARRA funds	820.7	-	-	-	-	-	-	-	-	-	-	-
Tuition Private Home Place't	-	17.6	121.8	113.9	111.5	179.4	236.2	191.4	231.1	173.8	95.8	290.0
Transportation	4,434.4	4,295.1	3,710.0	3,750.5	3,637.2	3,671.8	3,674.1	3,736.8	3,313.9	3,260.1	3,087.6	3,087.6
Medical, Dental & Nurse	273.8	273.9	261.5	256.8	222.3	253.9	256.4	250.3	255.3	252.5	253.6	253.9
Rent	1,074.7	1,224.8	1,151.2	1,160.4	1,181.7	-	2,104.1	1,554.5	1,163.8	1,121.1	1,051.6	1,077.5
Charter Schools	1,478.9	-	-	-	-	-	-	-	-	-	-	-
Accountability Grants	322.4	126.6	126.7	126.7	303.2	399.1	399.1	399.1	399.1	399.1	399.1	399.1
Other	21.9	-	5.0	-	-	-	-	-	-	-	-	-
Teacher Subsidies	5,830.3	6,861.2	8,316.2	10,346.1	12,480.7	14,572.0	17,030.9	18,415.8	19,243.0	20,100.6	20,951.8	22,937.5
Social Security	3,319.2	3,173.0	3,084.5	3,148.8	3,163.7	3,194.0	3,450.6	3,337.5	3,415.4	3,497.6	3,586.7	4,122.4
Retirement	2,511.1	3,688.2	5,231.7	7,197.3	9,317.0	11,378.0	13,580.3	15,078.3	15,827.6	16,602.9	17,365.1	18,815.1
Other	-	-	-	-	-	-	-	-	54.2	248.3	328.4	-
Federal	4,717.5	4,119.3	4,059.2	2,661.8	2,959.8	2,865.3	3,290.7	3,371.7	3,668.7	3,616.5	6,768.5	3,538.1
Title I	2,146.9	1,590.7	1,752.2	459.6	818.0	828.9	1,013.2	867.6	704.5	598.8	574.7	574.7
Title II	416.8	311.2	249.0	199.4	293.9	373.9	384.1	247.2	207.9	267.5	313.2	246.4
IDEA	1,235.6	1,310.3	1,282.4	1,154.7	1,215.8	1,199.7	1,333.6	1,318.1	1,331.4	1,341.0	1,551.6	1,572.1
MA Direct Services/Time Study	768.6	773.4	659.4	722.7	516.0	305.5	467.1	803.0	1,251.2	1,021.7	1,030.3	1,000.0
Other	149.6	133.7	116.2	125.5	116.0	157.2	92.7	135.8	173.8	387.6	223.5	144.9
COVID Related Grants	-	-	-	-	-	-	-	-	-	-	3,075.3	-
Local Taxes & Subsidies	200,193.7	200,345.4	205,130.0	206,453.3	213,970.5	220,793.4	235,401.3	242,175.0	249,521.6	255,108.4	261,224.0	253,994.7
Beginning Fund Balance	12,071.0	18,461.1	25,376.0	32,371.9	33,351.1	31,665.5	28,760.9	28,780.2	31,906.4	38,868.8	55,455.5	47,950.8
FB Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	18,461.1	25,376.0	32,371.9	33,351.1	31,665.5	28,760.9	28,780.2	31,906.4	38,868.8	55,455.5	69,152.5	22,468.6
Designated/Committed Fund Balance for PSERS Increases (ending FB)	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	4,159.9	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	11,304.1	13,945.5	29,486.8	38,183.9	-
Designated/Committed Fund Balance for Alternative Education	-	-	-	-	-	-	500.0	676.0	1,000.0	1,000.0	2,000.0	1,000.0
Designated/Committed Fund Balance for Property Assessment Fluctuations	-	-	-	-	-	-	-	-	-	-	1,000.0	-
Designated/Committed Fund Balance for Technology/Distance Learning	-	-	-	-	-	-	-	-	-	-	500.0	-
Designated/Committed Fund Balance for Enrollment Growth	-	-	-	-	-	-	-	-	2,500.0	3,500.0	4,500.0	-
Designated/Committed Fund Balance for Athletic Fund	95.5	124.2	102.7	119.8	115.7	89.5	79.3	69.8	83.6	128.9	128.9	128.9
Beginning Unassigned Fund Balance	10,795.4	15,607.5	15,525.0	16,267.6	17,923.8	18,887.0	16,923.5	15,696.6	15,696.6	15,696.6	17,179.8	15,696.6
Ending Unassigned Fund Balance	15,607.5	15,525.0	16,267.6	17,923.8	18,887.0	16,923.5	15,696.6	15,696.6	17,179.8	17,179.8	18,679.8	17,179.8
Assumed use of FB	(6,390.1)	(6,914.9)	(6,995.9)	(979.2)	1,685.5	2,904.6	(19.2)	(3,126.2)	(6,962.4)	(16,586.7)	(13,697.0)	25,482.1

* 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>
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
2017-18	2,368	2,709	1,577
2018-19	2,480	2,477	1,695
2019-20	2,946	3,160	1,729
2020-21	3,032	3,264	1,714

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)	
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	1,402	267	(2)
2018-19	2,657	621	(2)
2019-20	2,179	770	(2)
2020-21	221	42	(2)
2021-22 Budget	358	75	(2)

* 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</u> <u>Year</u>		<u>ESBE</u> <u>Subsidy</u> <u>(\$000)</u>	<u>Total</u> <u>General Fund</u> <u>Expenses</u> <u>(\$000)</u>	<u>ESBE Subsidy</u> <u>% of</u> <u>District</u> <u>Expenses</u>	<u>Total</u> <u>Instructional</u> <u>Expenses*</u> <u>(\$000)</u>	<u>ESBE Subsidy</u> <u>% of</u> <u>Instruction</u> <u>Expenses</u>
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		8,202	239,049	3.4%	93,676	8.8%
2018-19		8,422	242,559	3.5%	95,020	8.9%
2019-20		8,810	238,522	3.7%	94,198	9.4%
2020-21		8,810	247,527	3.6%	101,896	8.6%
2021-22	Budget	8,422	279,477	3.0%	106,401	7.9%

*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 Increase (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
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
2017-18	6,685,171	239,260	5.564	0.7%	439,070	774,628	1,037,815	-	1,485,330	3,736,843
2018-19	6,779,893	94,722	5.681	2.1%	415,990	649,281	973,921	-	1,274,735	3,313,927
2019-20	7,103,588	323,695	5.800	2.1%	385,740	539,515	1,184,838	-	1,149,995	3,260,089
2020-21	7,183,042	79,454	5.910	1.9%	425,795	461,450	1,356,033	-	844,305	3,087,583

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>
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	867,586	0	867,586
2018-19	704,467	0	704,467
2019-20	598,796	0	598,796
2020-21	574,668	0	574,668
2021-22 Budget	574,668	0	574,668

* 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>
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
2017-18	31,906,388	22,461,479	4,845,178	**	1,531,609
2018-19	38,868,824	20,557,393	(1,309,859) ****	**	1,639,166
2019-20	55,455,486	21,345,455	24,357,797	**	1,377,867
2020-21	69,152,529	23,571,239	37,703,387	**	1,329,273

* 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.

**** At June 30, 2019, the capital projects fund presented a deficit fund balance totaling \$1,309,859. This deficit balance was caused by capital projects being started at year end and expenditures being accrued in relation to these projects in excess of the cash and investments held to fund these projects. The District issued General Obligation Bonds, Series of 2019 on September 30, 2019 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,	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund											
*Non-Spendable	-	1,277,682	1,918,300	3,482,456	4,128,770	2,066,625	2,688,371	2,649,038	2,748,654	2,912,426	2,818,432
*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	4,159,909	4,159,909	4,159,909	4,159,909
*Assigned											
Gate receipts	95,549	124,160	102,739	119,782	115,700	89,487	79,324	69,756	83,577	128,904	128,904
Alternative education	-	-	-	-	-	-	500,000	676,000	1,000,000	1,000,000	2,000,000
Enrollment growth	-	-	-	-	-	-	-	-	2,500,000	3,500,000	4,500,000
Property assessment fluctuations	-	-	-	-	-	-	-	-	-	-	1,000,000
Technology/Distance learning	-	-	-	-	-	-	-	-	-	-	500,000
Tax stabilization	-	3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366	11,304,138	13,945,496	29,486,832	38,183,867
*Unassigned	15,609,035	12,354,604	12,454,515	14,441,344	14,758,221	14,856,952	13,008,223	13,047,547	14,431,188	14,267,415	15,861,417
Total General Fund Fund Balance	18,462,684	25,376,004	32,371,889	33,351,072	31,665,559	28,760,978	28,780,193	31,906,388	38,868,824	55,455,486	69,152,529
All other funds											
*Restricted - Capital Projects Fund	5,838,643	793,496	7,119,899	8,376,597	(3,451,176)	4,038,838	4,354,841	4,845,178	(1,309,859)	24,357,797	37,703,387
*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	22,461,479	20,557,393	21,345,455	23,571,239
*Unrestricted - Capital Projects Fund	94,700	-	-	-	-	-	-	-	-	-	-
Total Other Funds	20,439,421	15,123,255	22,766,600	26,049,148	18,752,124	31,479,056	26,798,930	27,306,657	19,247,534	45,703,252	61,274,626
TOTAL FUND BALANCE	38,902,105	40,499,259	55,138,489	59,400,220	50,417,683	60,240,034	55,579,123	59,213,045	58,116,358	101,158,738	130,427,155

*** 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>
1991-92		335,718	-	4,777	-	340,495
1992-93		351,659	15,941	4,955	178	356,614
1993-94		356,877	5,218	5,060	105	361,937
1994-95		357,908	1,031	5,179	119	363,087
1995-96		366,452	8,544	6,279	1,100	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	5,424,022	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	351,626	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		7,630,886	7,190	637,926	1,061	8,268,812
2013-14		7,633,607	2,721	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
2018-19		7,842,035	18,548	648,116	829	8,490,151
2019-20		7,921,563	79,528	648,096	(20)	8,569,659
2020-21		7,962,871	41,308	652,566	4,470	8,615,437
2021-22	(3)	8,008,479	45,608	1,140,469	487,903	9,148,948

(1) Reassessment year in Chester County

(2) Reassessment year in Delaware County

(3) Reassessment year in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

<u>FISCAL YEAR</u>	<u>Equalized Mills</u>
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
2016-17	14.0
2017-18	14.2
2018-19	14.0
2019-20	*

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.

* Unavailable on PDE web-site as of April 20, 2022

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
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
2019-20	2017	12,774,058	94.2%	785,727	5.8%	13,559,785
2020-21	2018	13,366,030	94.1%	841,146	5.9%	14,207,176
2021-22	2019	13,526,033	94.2%	840,051	5.8%	14,366,084
2022-23	2020	14,129,979	94.0%	895,234	6.0%	15,025,213

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

WEST CHESTER AREA SCHOOL DISTRICT

ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	<u>2021-22</u>		<u>2020-21</u>		<u>2019-20</u>		<u>2018-19</u>		<u>2017-18</u>		<u>2016-17</u>		<u>2015-16</u>		<u>2014-15</u>		<u>2013-14</u>		<u>2012-13</u>	
	# 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	# of PARCELS	ASSESSMENT TOTAL
<u>CHESTER COUNTY</u>																				
NOT IDENTIFIED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL COMMERCIAL PROPERTIES	1,749	1,373,439,443	1,732	1,409,206,133	1,730	1,419,240,638	1,724	1,386,487,480	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
TOTAL FARM PROPERTIES	67	22,549,430	68	22,616,460	67	22,327,250	70	23,886,590	69	23,544,790	69	22,730,390	69	22,703,280	68	22,066,740	68	22,066,740	70	22,769,440
TOTAL INDUSTRIAL PROPERTIES	85	139,232,465	86	142,070,645	86	146,105,675	86	145,152,395	87	145,353,765	87	145,188,555	87	145,405,235	88	145,936,270	88	146,750,180	89	148,943,570
TOTAL RESIDENTIAL PROPERTIES	30,829	6,419,779,433	30,681	6,333,174,618	30,571	6,286,518,818	30,490	6,239,593,971	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
TOTAL VACANT LAND	1,421	53,477,760	1,464	55,803,640	1,135	47,370,590	1,089	46,914,600	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
TOTAL CHESTER COUNTY	34,151	8,008,478,531	34,031	7,962,871,496	33,589	7,921,562,971	33,459	7,842,035,036	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
<u>DELAWARE COUNTY</u>																				
COMMERICAL/INDUSTRIAL	14	26,710,280	16	9,157,733	14	8,008,833	14	8,008,833	14	8,008,833	14	8,533,463	14	8,533,463	14	8,533,463	14	8,533,463	14	8,533,463
RESIDENTIAL/FARMS/VACANT LAND	2,229	1,113,758,696	2,227	643,408,747	2,210	640,087,346	2,199	640,107,224	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
TOTAL DELAWARE COUNTY	2,243	1,140,468,976	2,243	652,566,480	2,224	648,096,179	2,213	648,116,057	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
GRAND TOTAL	36,394	9,148,947,507	36,274	8,615,437,976	35,813	8,569,659,150	35,672	8,490,151,093	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

ANALYSIS OF TAXABLE REAL ESTATE - DETAIL																						
LAND USE CODE	DESCRIPTION	# OF PARCELS	2021-22		2020-21		2019-20		2018-19		2017-18		2016-17		2015-16		2014-15		2013-14		2012-13	
			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	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS
CHESTER COUNTY																						
	NOT IDENTIFIED	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	
C10	BANKS, S&LS	33	28,667,880	34	28,268,660	35	28,825,030	35	28,825,030	34	28,210,150	35	27,465,380	34	\$27,351,030	34	\$27,512,210	34	\$27,564,130	40	\$30,614,650	
C20	GAS STATIONS	19	8,389,320	20	8,623,150	21	8,623,150	21	9,040,560	21	9,040,560	21	9,040,560	21	\$9,040,560	21	\$9,040,560	23	\$9,821,020	22	\$9,593,170	
C30	RESTAURANTS, RETAIL STORES	288	169,434,230	271	166,378,210	267	166,256,790	262	162,189,310	260	163,469,970	261	159,851,770	256	\$154,618,330	259	\$154,872,500	256	\$150,482,750	246	\$147,446,680	
C35	CONDOMINIUM STORES	7	10,776,400	8	12,021,400	8	12,021,400	8	10,925,060	8	10,925,100	8	13,472,300	8	\$13,472,300	8	\$13,278,720	8	\$13,278,720	8	\$13,278,720	
C40	MOTEL/SHR	4	14,255,330	4	14,255,330	5	15,018,490	5	15,018,490	4	12,235,990	4	12,235,990	4	\$12,235,990	4	\$12,235,990	4	\$12,235,990	3	\$5,915,990	
C41	NURSING HOMES	7	35,887,120	7	36,715,520	8	41,982,530	5	14,381,390	5	14,381,390	5	14,381,390	5	\$14,381,390	4	\$15,842,940	4	\$9,745,990	4	\$9,745,990	
C50	SHOPPING CENTERS	28	183,599,060	28	220,931,550	28	220,931,550	28	221,534,500	28	221,093,790	28	222,708,530	28	\$222,936,300	28	\$215,710,650	28	\$217,029,170	28	\$226,899,170	
C60	OFFICE BLDGS/LABS/LIBRARIES	372	478,454,550	371	477,165,270	370	476,110,460	370	473,345,892	372	487,181,679	372	487,543,889	372	\$485,266,939	372	\$489,754,071	372	\$493,339,741	374	\$519,642,891	
C65	CONDOMINIUM OFFICE	406	94,646,433	406	94,860,963	406	94,909,253	406	93,828,873	406	93,759,453	400	92,324,023	400	\$92,534,383	397	\$90,841,423	396	\$91,223,493	363	\$81,918,933	
C67	OFFICE "COMMON LAW CONDO"	148	21,540,830	148	21,596,810	148	21,596,810	148	21,819,400	150	21,819,400	150	22,058,940	150	\$22,643,660	150	\$22,621,300	150	\$22,621,300	150	\$22,621,300	
C70	COMMERCIAL GARAGE/SHOP/CAR DEALERS	126	84,340,800	127	84,297,530	128	82,028,270	125	82,291,390	125	81,737,510	126	79,764,340	126	\$78,805,430	128	\$78,627,910	131	\$78,422,170	131	\$77,916,370	
C80	WAREHOUSE	150	168,603,860	151	169,896,670	152	171,455,960	154	173,840,500	154	169,735,830	152	165,722,570	151	\$157,513,890	152	\$158,305,460	152	\$159,215,830	155	\$161,423,310	
C81	STORAGE TANKS																					
C90	ENTERTAINMENT & RECREATION	11	18,921,920	11	19,949,960	11	18,411,585	11	18,679,855	11	16,445,295	10	12,684,815	10	\$12,684,815	10	\$12,684,815	10	\$12,684,815	10	\$13,541,485	
C91	RECREATION (PRIVATE)	20	22,518,580	20	22,416,620	20	22,416,620	20	22,315,800	20	22,369,570	20	23,869,570	22	\$24,647,370	21	\$24,090,760	21	\$24,114,050	21	\$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	2	1,427,310	2	\$1,427,310	2	\$1,427,310	2	\$1,427,310	2	\$3,728,930	
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	\$1,483,140	2	\$1,483,140	2	\$1,483,140	
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	\$2,770,000	1	\$2,770,000	1	\$2,770,000	1	\$2,770,000	
C95	PRIVATE SCHOOLS	16	11,089,680	14	9,637,860	15	16,483,030	15	16,483,030	15	18,407,550	15	18,407,550	15	\$18,027,550	14	\$18,028,000	15	\$24,554,970	13	\$22,579,950	
C96	COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	101	15,364,310	100	15,438,610	98	15,680,160	98	15,478,850	99	15,169,180	99	15,139,360	98	\$15,041,530	101	\$16,106,240	102	\$16,576,330	100	\$16,397,490	
C97	COMMERCIAL MISCELLANEOUS	8	1,258,690	7	1,071,770	6	809,100	6	809,100	5	716,680	3	480,220	3	\$480,220	3	\$479,430	3	\$633,900	2	\$178,430	
	TOTAL COMMERCIAL PROPERTIES	1,749	\$1,373,439,443	1,732	\$1,409,206,133	1,730	\$1,419,240,638	1,724	\$1,386,487,480	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	
	Increase	0.98%	-2.54%	0.12%	-0.71%	0.35%	-0.53%	0.12%	0.47%	0.80%	0.29%	1.10%	-0.18%	0.15%	-0.12%	-0.26%	2.21%	1.08%	1.62%			
	Average Increase (8 Year)		0.04%		0.16%		0.48%		0.03%		-0.13%		-0.06%		0.18%		0.28%		0.60%			
F10	FARMS 10 TO 20 ACRES	36	\$12,880,940	36	\$12,796,650	35	\$12,230,850	37	\$12,738,750	36	\$12,484,100	36	\$11,668,670	36	\$11,645,820	33	\$11,072,370	33	\$11,072,370	34	\$11,238,200	
F20	FARMS 20 TO 80 ACRES	27	\$8,487,770	28	\$8,639,090	28	\$8,915,680	29	\$9,967,120	29	\$9,879,970	29	\$9,881,000	29	\$9,876,740	27	\$8,495,280	27	\$8,495,280	28	\$9,032,150	
F40	FARMS MUSHROOM-HORTICULTI																					
F80	FARMS OVER 80 ACRES	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	4	\$1,180,720	8	\$2,499,090	8	\$2,499,090	8	\$2,499,090	
	TOTAL FARM PROPERTIES	67	\$22,549,430	68	\$22,616,460	67	\$22,327,250	70	\$23,886,590	69	\$23,544,790	69	\$22,730,390	69	\$22,703,280	68	\$22,066,740	68	\$22,066,740	70	\$22,769,440	
	Increase	-1.47%	-0.30%	1.49%	-1.30%	0.00%	0.00%	0.00%	0.00%	3.58%	0.00%	0.12%	1.47%	2.88%	0.00%	-0.88%	-2.86%	-3.09%	0.00%			
	Average Increase (8 Year)		0.27%		-0.08%		-0.28%		0.22%		-0.01%		-0.43%		-0.50%		-0.33%		-0.73%			
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	1	\$807,630	1	\$807,630	
M20	LIGHT INDUSTRIAL	84	\$138,424,835	85	\$141,263,015	85	\$145,298,045	85	\$144,344,765	86	\$144,546,135	86	\$144,380,925	86	\$144,597,605	87	\$145,128,640	87	\$145,942,550	88	\$148,135,940	
M30	INDUSTRIAL QUARRING/LANDFILLS																					
	TOTAL INDUSTRIAL PROPERTIES	85	\$139,232,465	86	\$142,070,645	86	\$146,105,675	86	\$145,152,395	87	\$145,353,765	87	\$145,188,555	87	\$145,405,235	88	\$145,936,270	88	\$146,750,180	89	\$148,943,570	
	Increase	-1.16%	-2.00%	0.00%	-2.76%	0.00%	0.66%	-1.15%	0.00%	0.11%	0.00%	-0.15%	-1.14%	-0.36%	0.00%	-0.55%	-1.12%	0.00%	-1.47%			
	Average Increase (8 Year)		-0.66%		-0.99%		-0.39%		-0.50%		-0.48%		-0.47%		-0.38%		-0.44%		-0.91%			
R10	RESIDENTIAL SINGLE FAMILY / CABIN	25,630	\$5,230,797,018	25,533	\$5,197,742,673	25,469	\$5,175,802,253	25,409	\$5,144,846,016	25,382	\$5,125,092,053	25,371	\$5,115,624,934	25,357	\$5,108,391,320	25,310	\$5,086,973,340	25,263	\$5,076,097,159	25,203	\$5,069,317,562	
R20	RESIDENTIAL TWO FAMILY	283	\$40,147,940	284	\$40,035,880	285	\$40,391,500	285	\$39,917,500	285	\$39,862,340	286	\$39,943,250	286	\$39,943,250	283	\$39,566,770	283	\$39,566,770	284	\$39,721,650	
R30	RESIDENTIAL MULT FAMILY / DORMS	110	\$17,812,300	110	\$17,852,100	109	\$17,491,090	108	\$17,248,100	108	\$17,219,710	107	\$16,638,190	106	\$16,491,210	106	\$16,439,160	106	\$16,439,160	106	\$16,439,160	
R40	RESIDENTIAL APARTMENT (4-19 UNITS)	138	\$34,573,540	138	\$34,474,870	138	\$34,364,100	137	\$34,098,720	137	\$34,098,720	137	\$34,098,720	138	\$34,706,630	137	\$33,781,150	137	\$48,571,390	137	\$48,633,670	
R50	RESIDENTIAL CONDOMINIUM	2,562	\$250,344,320	2,556	\$249,212,890	2,548	\$246,869,730	2,529	\$242,854,230	2,500	\$237,760,070	2,478	\$234,088,330	2,446	\$228,159,420	2,374	\$214,787					

WEST CHESTER AREA SCHOOL DISTRICT

ASSESSED PROPERTY COUNTS

	2021-22	2020-21	2019-20	2018-19	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
	# OF	# OF	# 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	PARCELS	PARCELS
CHESTER COUNTY																					
RESIDENTIAL SINGLE FAMILY / CABIN	25,630	25,533	25,469	25,409	25,382	25,371	25,357	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
RESIDENTIAL TWO FAMILY	283	284	285	285	285	286	285	285	283	284	285	285	286	286	287	287	287	282	281	281	281
RESIDENTIAL MULTIFAMILY / DOMES	110	110	109	108	108	107	106	106	106	106	106	106	106	106	104	104	104	105	108	110	107
RESIDENTIAL APARTMENT (4-19 UNITS)	138	138	138	137	137	137	138	138	137	137	137	137	137	138	140	141	140	139	139	142	141
RESIDENTIAL CONDOMINIUM	2,562	2,556	2,548	2,529	2,500	2,478	2,446	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
RESIDENTIAL TOWNE HOUSE	1,669	1,623	1,578	1,576	1,576	1,575	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
RESIDENTIAL DWELLING-COMMERCIAL USE	23	23	23	23	23	24	25	25	24	25	25	25	25	23	22	21	21	21	21	26	26
PRIMARY RESIDENCE								-	-	-	-	-	-	-	-	-	-	-	-	-	-
DWELLING-COMMERCIAL USE	138	138	143	144	144	145	146	146	147	148	148	148	150	150	151	153	152	155	155	156	157
PRIMARY COMMERCIAL								-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESIDENTIAL MOBILE HOME	4	4	4	5	5	5	5	5	5	5	5	5	5	5	6	-	8	8	9	9	8
RESIDENTIAL BARNS, STABLE, POOLS, MISC	121	120	122	121	120	122	123	123	123	123	123	124	121	116	114	111	117	91	90	88	89
RESIDENTIAL APARTMENT (20 OR MORE)	59	58	58	58	58	57	56	56	54	53	52	52	52	52	52	52	51	50	50	49	49
COMMON ELEMENTS - NOT OPEN SPACE	25	25	25	25	25	33	33	33	34	33	33	33	6	7	6	6	8	11	8	11	-
TOTAL RESIDENTIAL PROPERTIES	30,762	30,612	30,502	30,420	30,363	30,340	30,295	30,295	30,181	30,074	29,962	29,847	29,767	29,708	29,604	29,532	29,456	29,272	28,964	28,550	27,967
Inc (Dec)	150	110	82	57	23	45	-	114	107	112	115	80	59	104	72	76	184	308	414	583	589
BANKS, S&Ls	33	34	35	35	34	35	34	34	34	34	40	32	32	32	32	28	27	25	25	24	24
GAS STATIONS	19	20	20	21	21	21	21	21	21	23	22	22	23	24	25	26	26	26	28	28	29
RESTAURANTS, RETAIL STORES	288	271	267	262	260	261	256	256	259	256	246	253	252	246	247	244	247	245	241	236	237
CONDOMINIUM STORES	7	8	8	8	8	8	8	8	8	8	8	8	8	8	6	6	6	1	1	1	1
MOTELS/HOTELS	4	4	5	5	4	4	4	4	4	3	3	3	3	3	3	3	3	4	4	4	4
NURSING HOMES	7	7	8	5	5	5	5	5	5	4	4	4	5	5	5	5	5	5	5	5	4
SHOPPING CENTERS	28	28	28	28	28	28	28	28	28	28	28	28	28	28	29	30	30	30	29	26	24
OFFICE BLDGS, LABS, LIBRARIES	372	371	370	370	372	372	372	372	372	374	373	368	366	366	362	360	354	346	335	333	326
CONDOMINIUM OFFICE	406	406	406	406	406	400	400	400	397	396	363	351	346	336	302	281	278	272	258	255	255
OFFICE "COMMON LAW CONDO"	148	148	148	150	150	150	151	151	150	150	150	150	150	150	150	150	150	150	150	151	151
COMMERCIAL GARAGE/SHOP/CAR DEALERS	126	127	128	125	125	126	126	126	128	131	131	132	131	134	134	138	140	140	138	137	139
WAREHOUSE	150	151	152	154	154	152	151	151	152	152	155	155	156	156	160	160	160	161	153	150	152
STORAGE TANKS								0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENTERTAINMENT & RECREATION	11	11	11	11	11	10	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11
RECREATION (PRIVATE)	20	20	20	20	20	20	22	22	21	21	21	20	20	20	20	20	20	20	21	20	20
MOBILE HOME PARKS (4+)	2	2	2	2	2	2	2	2	2	2	4	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	2	2
AIRPORTS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
PRIVATE SCHOOLS	16	14	15	15	15	15	15	15	14	15	13	14	15	15	13	14	16	16	16	16	15
COMMERCIAL OBY ONLY	101	100	98	98	99	99	98	98	101	102	100	98	99	94	90	92	93	89	89	89	86
(SHED, BARN, POOL, GARAGE, ETC.)								0	0	0	0	1	1	0	0	0	0	0	0	0	0
COMMERCIAL MISCELLANEOUS	8	7	6	6	5	3	3	3	3	3											
TOTAL COMMERCIAL PROPERTIES	1,749	1,732	1,730	1,724	1,722	1,714	1,709	1,709	1,712	1,714	1,675	1,659	1,652	1,632	1,593	1,572	1,571	1,546	1,509	1,491	1,483
Inc (Dec)	17	2	6	2	8	5	-	(3)	(2)	39	16	7	20	39	21	1	25	37	18	8	8
TOTAL FARM PROPERTIES	67	68	67	70	69	69	69	69	68	68	70	70	72	72	73	73	72	72	73	74	73
Inc (Dec)	(1)	1	(3)	1	-	-	-	1	-	(2)	-	(2)	-	(1)	-	1	-	(1)	(1)	1	(1)
TOTAL INDUSTRIAL PROPERTIES	85	86	86	86	87	87	87	87	88	88	89	89	90	90	89	88	90	93	93	94	97
Inc (Dec)	(1)	-	-	(1)	-	-	-	(1)	-	(1)	-	(1)	-	1	1	(2)	(3)	-	(1)	(3)	(3)
NOT IDENTIFIED	-	-	-	-	-	-	-	-	-	-	-	-	1	-	21	188	97	154	114	103	146
Inc (Dec)						-	-	-	-	-	-	(1)	1	(21)	(167)	91	(57)	40	11	(43)	(380)
TOTAL VACANT LAND	1,421	1,464	1,135	1,089	1,039	1,068	1,090	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
Inc (Dec)	(43)	329	46	50	(29)	(22)	-	(73)	1	(146)	264	(17)	15	(42)	107	22	(4)	(197)	(301)	(438)	(89)
TOTAL MOBILE HOME	67	69	69	70	70	70	70	69	71	71	70	71	70	72	72	72	72	72	71	71	74
Inc (Dec)	(2)	-	(1)	-	-	-	1	(2)	-	1	(1)	1	(2)	-	-	-	-	1	-	(3)	-
DELAWARE COUNTY																					
	2,243	2,243	2,224	2,213	2,212	2,213	2,208	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
GRAND TOTAL	36,394	36,274	35,813	35,672	35,562	35,561	35,528	35,527	35,489	35,384	35,377	34,984	34,915	34,822	34,733	34,580	34,391	34,211	34,019	33,697	33,331
Inc (Dec)	120	461	141	110	1	33	1	38	105	7	393	69	93	89	153	189	180	192	322	366	225

WEST CHESTER AREA SCHOOL DISTRICT

COMMON LEVEL RATIO

<u>YEAR</u>	<u>CHESTER COUNTY</u>	<u>DELAWARE COUNTY</u>
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
2017	51.3	58.1
2018	49.3	56.4
2019	47.0	50.0
2020	45.0	49.4

Ratio of Real Estate Assessed Value to Real Estate Market Value

WEST CHESTER AREA SCHOOL DISTRICT
TAX RATES
(Mills)

<u>FISCAL</u>	<u>CHESTER</u>		<u>DELAWARE</u>	
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%
2018-19	21.2723	2.8%	16.0761	5.7%
2019-20	21.6622	1.8%	16.2597	1.1%
2020-21	21.6622	0.0%	16.6626	2.5%
2021-22 **	22.0604	1.8%	9.5164	-42.9%

* 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>CHESTER</u> <u>COUNTY</u>	<u>DELAWARE</u> <u>COUNTY</u>	<u>EXCLUSION</u> <u>AMOUNT</u>
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
2018-19	\$3,468,149.90	\$2,462,941.43	\$1,005,199.47	23,253	1,811	\$138.37
2019-20	\$3,598,252.82	\$2,462,852.67	\$1,135,400.15	23,109	1,815	\$144.37
2020-21	\$3,570,346.02	\$2,463,147.81	\$1,107,198.21	23,013	1,852	\$143.59
2021-22	\$3,596,194.12	\$2,463,001.34	\$1,133,192.78	22,909	1,859	\$145.20

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

Chester County

Fiscal Year	West Chester	Chester County	Township of East Bradford	Township of East Goshen	Township of Thornbury	Township of West Goshen	Township of		
	Area School District						West Whiteland	Township of Westtown	Borough of West Chester
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
2018-19	21.2723	4.369	1.000	1.25	0.995	2.00	0.719	3.50	6.96
2019-20	21.6622	4.369	1.000	1.25	0.995	2.00	0.719	3.50	6.96
2020-21	21.6622	4.369	1.500	1.25	0.995	2.00	0.714	3.50	6.96
2021-22	22.0604	4.551	1.500	1.25	0.995	2.00	0.714	3.50	7.40

Source: Chester County website

Delaware County

Fiscal Year	West Chester	Delaware County	Township of Thornbury
	Area School District		
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
2018-19	16.0761	5.604	0.00
2019-20	16.2597	5.461	0.00
2020-21	16.6626	5.461	0.00
2021-22	9.5164	2.999	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>
1996-97	384,026,590	148.8	57,532,936	55,203,901	96.0%
1997-98	5,808,568,360	154.6	61,021,853	58,768,657	96.3%
1998-99*	6,004,862,155	10.69	64,981,411	62,648,143	96.4%
1999-00	6,650,182,803	11.06	69,543,477	67,105,925	96.5%
2000-01**	6,959,653,012	11.38	75,298,979	72,158,518	95.8%
2001-02	7,239,892,219	11.63	80,826,088	77,880,774	96.4%
2002-03	7,516,287,233	12.11	88,659,756	85,388,907	96.3%
2003-04	7,713,044,997	12.59	93,575,495	90,445,871	96.7%
2004-05	7,905,603,733	13.55	103,275,120	99,754,954	96.6%
2005-06	8,062,042,925	14.32	111,822,461	107,927,149	96.5%
2006-07	8,157,312,585	15.16	119,874,910	115,783,148	96.6%
2007-08	8,242,715,916	15.79	126,309,274	121,988,633	96.6%
2008-09	8,307,842,902	16.85	136,344,630	131,884,468	96.7%
2009-10	8,266,704,410	17.85	145,858,549	140,734,362	96.5%
2010-11	8,260,561,578	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%
2017-18	8,470,773,869	20.6841	171,451,360	166,713,031	97.2%
2018-19	8,490,151,093	21.6622	177,692,995	173,060,736	97.4%
2019-20	8,569,659,150	21.6622	181,704,042	177,235,011	97.5%
2020-21	8,615,437,976	22.0604	182,398,197	177,830,871	97.5%

*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>
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
2018-19	2,352	130	2,482
2019-20	2,834	112	2,946
2020-21	2,339	706	3,045
2021-22	2,604	334	2,938

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>
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
2018-19	992.80	11,963	12.0
2019-20	1,002.60	12,078	12.0
2020-21	1,032.35	11,968	11.6
2021-22	1,074.22	12,093	11.3

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

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

** 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		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<u>Regular Education</u> 1100												
Professional	121	692.30	688.40	684.30	685.80	681.90	681.20	691.60	701.40	703.30	719.80	738.36
Technical	141	-	-	-	-	-	-	-	-	-	-	1.00
Clerical	151	-	-	-	0.50	0.50	0.50	0.50	-	-	-	-
Aides	191	21.00	21.00	21.00	18.00	19.00	19.00	20.00	21.00	21.00	21.00	21.00
Technology Aides	158	16.00	16.00	16.00	16.00	16.00	19.00	19.00	19.00	19.00	19.00	18.00
Total		729.30	725.40	721.30	720.30	717.40	719.70	731.10	741.40	743.30	759.80	778.36
<u>Special Education</u> 1200												
Administrative	111	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	116.90	118.60	121.90	121.70	124.30	128.00	125.00	125.70	130.90	140.90	157.15
Technical	141	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerical	151	6.00	6.00	5.96	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Aides	191	143.70	143.70	143.63	124.00	133.00	118.00	107.00	96.00	96.00	97.00	100.00
Total		270.60	271.30	275.49	253.70	265.30	254.00	240.00	229.70	234.90	245.90	265.15
<u>Vocational Education</u> 1300												
Professional	121	28.00	26.30	27.20	27.30	27.40	28.50	27.50	28.80	30.50	31.05	28.80
Total		28.00	26.30	27.20	27.30	27.40	28.50	27.50	28.80	30.50	31.05	28.80
<u>Pupil Personnel</u> 2100												
Administrative	111	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00
Professional	121	55.40	55.40	55.40	54.40	54.60	52.60	52.60	52.60	53.60	61.80	67.01
Technical	141	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-
Clerical	151	12.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Aides	154	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total		80.40	80.40	79.40	80.40	80.60	79.60	79.60	79.60	80.60	81.80	88.01
<u>Instructional Support</u> 2200												
Administrative	111	7.00	8.00	8.00	8.00	9.00	9.00	8.00	9.00	10.00	12.00	8.40
Professional	121	17.70	17.70	17.20	17.40	17.10	17.00	17.10	17.30	17.30	17.60	18.30
Clerical	151	3.00	3.00	3.05	3.45	3.45	3.45	2.45	3.00	3.00	3.00	3.00
Aides	154	11.00	11.00	11.00	10.00	11.00	11.00	8.00	8.00	9.00	9.00	9.50
Total		38.70	39.70	39.25	38.85	40.55	40.45	35.55	37.30	39.30	41.60	39.20
<u>Administration</u> 2300												
Administrative	111	36.00	36.00	36.00	35.00	34.00	34.00	34.00	34.00	35.00	35.00	38.00
Technical	141	4.00	4.00	3.00	4.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerical	151	32.50	31.00	31.00	30.00	29.00	29.00	29.00	28.95	29.95	29.95	30.95
Aides	154	5.00	5.00	5.00	5.00	5.00	5.00	10.00	10.00	10.00	10.00	11.00
Total		77.50	76.00	75.00	74.00	69.00	69.00	74.00	73.95	75.95	75.95	80.95
<u>Pupil Health Svcs</u> 2400												
Administrative	111	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Professional	121	14.80	14.80	14.80	14.80	14.80	14.80	14.80	14.80	13.80	14.00	17.00
Technical	141	9.00	10.20	10.20	10.20	11.20	11.20	11.20	11.20	12.20	13.20	12.20
Total		23.80	25.00	25.00	25.00	26.00	26.00	26.00	26.00	27.00	28.20	30.20
<u>Business Services</u> 2500												
Administrative	111	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Technical	141	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Clerical	151	7.50	7.00	7.00	7.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
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		14.50	14.00	15.00	15.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00
<u>Oper/Maint</u> 2600												
Administrative	111	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	2.00
Technical	141	23.00	23.00	23.00	28.00	28.00	28.00	25.00	27.00	27.00	27.00	29.00
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	111.80	108.80	108.80	100.40	96.40	96.40	97.00	97.00	102.50	102.50	103.00
Total		137.80	134.80	134.80	131.40	127.40	127.40	126.00	127.00	132.50	132.50	136.00
<u>Transportation</u> 2700												
Technical	141	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clerical	151	2.00	2.00	2.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Total		4.00	4.00	4.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
<u>Central Services</u> 2800												
Administrative	111	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Technical	141	1.00	1.00	1.00	1.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Clerical	151	5.00	5.00	5.00	5.05	7.05	7.05	7.05	6.05	6.05	6.05	6.05
Tech/Trade	168	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	8.00
Total		20.00	19.00	19.00	19.05	25.05	25.05	25.05	25.05	25.05	25.05	22.05
<u>Student Activities</u> 3200												
Administrative	111	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	3.00	3.00	2.80	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
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	8.80	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<u>Grand Total</u>		1,433.60	1,424.90	1,424.24	1,397.50	1,405.20	1,396.20	1,391.30	1,395.30	1,414.60	1,447.35	1,494.22

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>
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	72,467	46,000	3.180%
2019-20	73,361	46,000	2.760%
2020-21	73,927	46,000	3.160%
2021-22	74,837	46,000	2.850%
2022-23	N/A	49,087	4.690%

* 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 2021-22 Fiscal Year

Functions	Elementary	Middle	High	Other	Total
1100 Regular	361.30	171.01	226.05	20.00	778.36
1200 Special	58.00	33.95	44.20	129.00	265.15
1300 Vocational	-	13.90	14.90	-	28.80
1400 Other Instructional	-	-	-	-	-
2100 Pupil Personnel	22.00	15.51	34.50	16.00	88.01
2200 Support Instruction	16.50	4.00	7.70	11.00	39.20
2300 Administration	33.00	15.00	21.00	11.95	80.95
2400 Pupil Health	12.00	6.00	6.00	6.20	30.20
2500 Business Office	-	-	-	13.00	13.00
2600 Facilities	35.50	18.50	34.00	48.00	136.00
2700 Transportation	-	-	-	3.50	3.50
2800 Technology	-	-	-	22.05	22.05
3000 Non-Instructional	-	-	9.00	-	9.00
Total 2021-22 FTEs	538.30	277.87	397.35	280.70	1,494.22

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>
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
2019	OASD	6.20	132,900	8,239.80
	Medicare	1.45	0	No Maximum
2020	OASD	6.20	137,700	8,537.40
	Medicare	1.45	0	No Maximum
2021	OASD	6.20	142,800	8,853.60
	Medicare	1.45	0	No Maximum
2022	OASD	6.20	147,000	9,114.00
	Medicare	1.45	0	No Maximum

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

WEST CHESTER AREA SCHOOL DISTRICT

EMPLOYEE BENEFIT PREMIUMS

(Monthly, Family Coverage for Teachers)

<u>YEAR</u>	<u>MEDICAL</u>	<u>DENTAL</u>	<u>VISION</u>	<u>PRESCRIPTION</u>	<u>TOTAL</u>	<u>%+/-</u>
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	-9.75%
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%
2018-19	1,702.06 ****	105.35	16.31	409.45 ****	2,233.17	3.05%
2019-20	1,702.06 ****	105.35	16.31	409.45 ****	2,233.17	0.00%
2020-21	1,702.06 ****	105.35	16.31	409.45 ****	2,233.17	0.00%
2021-22	1,702.06 ****	105.35	16.31	409.45 ****	2,233.17	0.00%

* 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:		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	2018-19	2019-20	2020-21	2021-22
Sp. Education	At Sept. 30	125	159	-- *	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	End of Year	155	184	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Kindergarten (half-time)	At Sept. 30	748	726	684	683	650	660	578	628	660	611	630	616	557	584	525	599	--	--	--	--	--
	End of Year	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	857	887	807	850
	End of Year	--	--	--	65	72	70	69	77	74	74	72	76	107	51	86	81	893	859	902	806	TBD
Grades 1-5	At Sept. 30	4358	4388	4379	4327	4375	4388	4316	4258	4290	4351	4379	4377	4431	4363	4328	4355	4449	4495	4501	4418	4549
	End of Year	4366	4407	4391	4362	4373	4385	4295	4230	4277	4351	4385	4327	4434	4339	4324	4376	4458	4498	4513	4433	TBD
Grades 6-8	At Sept. 30	2770	2790	2893	2824	2862	2793	2821	2803	2801	2819	2790	2763	2687	2790	2782	2809	2824	2766	2824	2843	2819
	End of Year	2776	2772	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	2767	2780	2825	2822	2769	2817	2847	TBD
Grades 9-12	At Sept. 30	3431	3527	3690	3774	3764	3875	3875	3920	3985	3970	3947	3855	3901	3808	3758	3753	3764	3845	3866	3900	3875
	End of Year	3330	3429	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	3764	3753	3740	3749	3807	3860	3890	TBD
TOTAL-Sept.30		11432	11590	11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624	11483	11589	11928	11963	12078	11968	12093
TOTAL-End of Year		11373	11520	11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	11525	11475	11621	11922	11933	12092	11976	TBD
Increase/Decrease at September 30		-181	158	56	32	44	67	-122	17	126	15	-3	-135	-21	-42	-141	106	339	35	115	-110	125

* Special Education students included in grade level enrollments starting in year 2003-04

** 2004-05 some full-time kindergarten classes established for at-risk students

**Students are pulled from the half-time K & placed in full-time K

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
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
2013	1,032	18/19	857	915	863	841	931	945	931	916	919	979	1007	919	940	11,963	0	11,963	857	4,495	2,766	3,845	11,963
2014	990	19/20	887	901	899	884	861	956	974	925	925	963	987	1005	911	12,078	0	12,078	887	4,501	2,824	3,866	12,078
2015	1,065	20/21	807	896	900	899	875	848	956	958	929	943	976	982	999	11,968	0	11,968	807	4,418	2,843	3,900	11,968
2016	935	21/22	850	898	906	923	906	916	879	979	961	964	964	961	986	12,093	0	12,093	850	4,549	2,819	3,875	12,093

¹ 17/18 Implementation year for Full-Day Kindergarten

WEST CHESTER AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2022

	<i>East Bradford</i>	<i>East Goshen</i>	<i>Exton</i>	<i>Fern Hill</i>	<i>Glen Acres</i>	<i>Greystone</i>	<i>Hillsdale</i>	<i>M.C. Howse</i>	<i>Penn Wood</i>	<i>Starkweather</i>	<i>Westtown-Thorndun</i>	<i>Subtotal</i>	<i>Eugert 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	64	84	84	76	72	81	97	83	68	88	80	877								877
1	66	86	86	78	74	82	100	86	70	90	83	901								901
2	86	69	74	63	81	101	85	68	90	100	90	907								907
3	74	96	78	78	94	71	93	71	91	91	97	934								934
4	73	80	73	53	78	99	104	94	69	108	99	930								930
5	94	93	78	72	84	79	85	74	91	84	94	928								928
6													308	343	284				935	935
7													285	323	278				886	886
8													321	365	296				982	982
9																318	365	307	990	990
10																309	381	286	976	976
11																308	348	301	957	957
12																306	336	316	958	958
TOTAL	457	508	473	420	483	513	564	476	479	561	543	5,477	914	1,031	858	1,241	1,430	1,210	6,684	12,161

WCASD Share of Total Student Population Analysis

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total Out-of-District	4,319	4,069	4,030	4,160	3,975	3,719	3,483	3,347	3,503	3,316
% of Total	27.0%	25.9%	25.7%	26.6%	25.5%	23.8%	22.5%	21.7%	22.6%	21.5%
Total In-District	11,687	11,666	11,624	11,483	11,589	11,928	11,963	12,078	11,968	12,093
% of Total	73.0%	74.1%	74.3%	73.4%	74.5%	76.2%	77.5%	78.3%	77.4%	78.5%
Total Students	16,006	15,735	15,654	15,643	15,564	15,647	15,446	15,425	15,471	15,409
Share Change Year-to-Year	-0.23%	1.54%	0.16%	-1.14%	1.44%	2.38%	1.60%	1.10%	-1.21%	1.45%
WCASD	11,687	11,666	11,624	11,483	11,589	11,928	11,963	12,078	11,968	12,093
Elementary	5,069	5,078	5,026	4,943	5,027	5,340	5,352	5,388	5,225	5,399
% of Total Elementary	61.2%	62.9%	62.6%	61.5%	63.3%	66.7%	68.6%	69.4%	67.0%	68.7%
Secondary	6,618	6,588	6,598	6,540	6,562	6,588	6,611	6,690	6,743	6,694
% of Total Secondary	85.7%	86.1%	86.5%	86.0%	86.1%	86.2%	86.5%	87.3%	87.9%	88.7%
Out-Of-District	4,319	4,069	4,030	4,160	3,975	3,719	3,483	3,347	3,503	3,316
Elementary	3,213	3,001	3,003	3,099	2,915	2,667	2,454	2,372	2,576	2,464
Private	185	177	223	225	190	190	200	205	209	201
% of Total	1.2%	1.1%	1.4%	1.4%	1.2%	1.2%	1.3%	1.3%	1.4%	1.3%
Religious - Catholic	1,805	1,682	1,618	1,615	1,476	1,329	1,226	1,158	1,242	1,204
% of Total	11.3%	10.7%	10.3%	10.3%	9.5%	8.5%	7.9%	7.5%	8.0%	7.8%
Religious - Other	336	248	270	329	331	303	289	301	317	349
% of Total	2.1%	1.6%	1.7%	2.1%	2.1%	1.9%	1.9%	2.0%	2.0%	2.3%
Charter	656	670	706	717	678	615	510	482	473	434
% of Total	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%	3.3%	3.1%	3.1%	2.8%
Special Education	55	56	36	50	67	62	63	60	48	34
% of Total	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%
CCIU	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Home School	176	168	150	163	173	168	166	166	287	242
% of Total	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%	1.9%	1.6%
Secondary	1,106	1,068	1,027	1,061	1,060	1,052	1,029	975	927	852
Private	46	35	40	38	36	40	44	48	48	45
% of Total	0.3%	0.2%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%
Religious - Catholic	819	762	725	812	784	768	727	700	663	616
% of Total	5.1%	4.8%	4.6%	5.2%	5.0%	4.9%	4.7%	4.5%	4.3%	4.0%
Religious - Other	98	84	93	82	75	77	73	76	72	79
% of Total	0.6%	0.5%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Charter	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Education	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CCIU	84	125	106	94	107	136	146	129	131	99
% of Total	0.5%	0.8%	0.7%	0.6%	0.7%	0.9%	0.9%	0.8%	0.8%	0.6%
Alternative	59	62	63	35	58	31	39	22	13	13
% of Total	0.4%	0.4%	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%	0.1%	0.1%
Home School	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL NO. STUDENTS	16,006	15,735	15,654	15,643	15,564	15,647	15,446	15,425	15,471	15,409
Elementary	8,282	8,079	8,029	8,042	7,942	8,007	7,806	7,760	7,801	7,863
Secondary	7,724	7,656	7,625	7,601	7,622	7,640	7,640	7,665	7,670	7,546
TOTAL NO OF BIRTHS (AGE 5)	1,155	1,123	1,177	1,035	1,049	1,001	1,032	990	1,065	935
TOTAL NO. STUDENTS	16,006	15,735	15,654	15,643	15,564	15,647	15,446	15,425	15,471	15,409
Elementary	8,282	8,079	8,029	8,042	7,942	8,007	7,806	7,760	7,801	7,863
Secondary	7,724	7,656	7,625	7,601	7,622	7,640	7,640	7,665	7,670	7,546
Facility Breakdown										
% Public	73.0%	74.1%	74.3%	73.4%	74.5%	76.2%	77.5%	78.3%	77.4%	78.5%
Schools Facilities Not WCASD										
% Private	1.4%	1.3%	1.7%	1.7%	1.5%	1.5%	1.6%	1.6%	1.7%	1.6%
% Religious	19.1%	17.6%	17.3%	18.1%	17.1%	15.8%	15.0%	14.5%	14.8%	14.6%
% Charter	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%	3.3%	3.1%	3.1%	2.8%
% Special Education	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%
% CCIU	0.5%	0.8%	0.7%	0.6%	0.7%	0.9%	0.9%	0.8%	0.8%	0.6%
% Alternative	0.4%	0.4%	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%	0.1%	0.1%
% Home School	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%	1.9%	1.6%
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:	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21
<u>CYBER CHARTER SCHOOLS:</u>																
21st Century	13	13	11	15	11	13	10	12	11	6	7	11	15	14	12	10
Achievement House	1	2	0	1	1	1	-	-	1	1	0	2	1	1	3	2
Agora Cyber School	-	3	10	4	5	10	11	10	4	4	3	8	7	6	8	4
Connection	8	9	6	7	9	10	14	14	12	20	14	7	16	17	24	31
Education Plus	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-
Insight PA Cyber Charter	-	-	-	-	-	-	-	-	-	-	-	-	1	2	4	3
PA Cyber School	12	14	12	14	16	18	18	15	15	7	5	1	2	2	1	5
PA Leadership	27	51	52	56	80	87	115	112	110	87	77	106	91	105	120	104
PA Virtual	26	26	33	23	15	18	10	9	9	7	11	2	1	3	9	5
PA Distance Learning Center	-	-	1	-	-	-	-	1	1	1	-	-	2	2	-	-
Reach Cyber	-	-	-	-	-	-	-	-	-	-	-	3	4	7	4	7
TOTAL CYBER CHARTER SCHOOLS	87	118	125	120	137	157	178	173	163	140	117	140	140	159	185	171
<u>BRICK & MORTAR CHARTER SCHOOLS:</u>																
Avon Grove Charter School	2	1	3	2	3	0	1	1	1	1	3	4	2	1	1	1
Chester Community	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Chester County Family Academy	26	27	32	39	29	26	34	50	54	96	77	59	47	43	21	14
Collegium Charter School	314	323	347	359	359	405	423	437	479	473	479	407	318	276	263	245
Graystone Academy	2	2	-	9	3	6	3	-	-	-	-	-	-	-	-	-
Renaissance Academy	9	6	6	9	8	10	5	5	6	5	2	3	3	3	3	3
Sankofa	5	9	6	12	15	6	4	3	-	-	-	-	-	-	-	-
Souderton	-	-	-	-	-	-	-	1	3	2	-	2	-	-	-	-
TOTAL BRICK & MORTAR CHARTER SCHOOLS	358	368	395	430	417	453	470	497	543	577	561	475	370	323	288	263
TOTAL CHARTER SCHOOLS	445	486	520	550	554	610	648	670	706	717	678	615	510	482	473	434
<u>ALTERNATIVE EDUCATION:</u>																
Alternative Programs (Regular)	41	50	50	47	36	35	32	14	8	14	11	16	5	5	4	1
Alternative Programs (Special)	140	185	185	158	177	180	192	170	142	145	167	160	159	151	143	130
Chester County Center for Arts & Technology (FTEs)	98	68	69	73	71	82	84	76	80	89	87	80	89	116	92	100
TOTAL ALTERNATIVE EDUCATION	279	303	304	278	284	297	308	260	230	248	265	256	253	272	239	231
TOTAL STUDENTS ATTENDING OUTSIDE WCASD	724	789	824	828	838	907	956	930	936	965	943	871	763	754	712	665

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>
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
2018-19	4	0.03%	1,027	8.58%	534	4.46%	997	8.33%	9,101	76.08%	300	2.51%	11,963
2019-20	7	0.06%	1,038	8.59%	523	4.33%	1,050	8.69%	9,075	75.14%	385	3.19%	12,078
2020-21	7	0.06%	1,035	8.65%	549	4.59%	1,071	8.95%	8,877	74.17%	429	3.58%	11,968
2021-22	7	0.06%	1,006	8.32%	563	4.66%	1,124	9.29%	8,883	73.46%	510	4.22%	12,093

**West Chester Area School District
Minority Student/Professional Distribution
(including part-time)
2020-2021 Overview**

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%
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%
2018-2019														
DISTRICT TOTALS	Students	11963.0	9101.0	76.08%	534.0	4.46%	997.0	8.33%	1027.0	8.58%	4.0	0.03%	300.0	2.51%
	Prof. Emp	936.0	883.0	94.34%	42.0	4.49%	1.0	0.11%	5.0	0.53%	0.0	0.00%	5.0	0.53%
	Admin	55.0	44.0	80.00%	10.0	18.18%	0.0	0.00%	1.0	1.82%	0.0	0.00%	0.0	0.00%
2019-2020														
DISTRICT TOTALS	Students	12078.0	9075.0	75.14%	523.0	4.33%	1050.0	8.69%	1038.0	8.59%	7.0	0.06%	385.0	3.19%
	Prof. Emp	965.0	905.0	93.78%	45.0	4.66%	5.0	0.52%	5.0	0.52%	0.0	0.00%	5.0	0.52%
	Admin	63.0	53.0	84.13%	9.0	14.29%	0.0	0.00%	1.0	1.59%	0.0	0.00%	0.0	0.00%
2020-2021														
DISTRICT TOTALS	Students	11968.0	8877.0	74.17%	549.0	4.59%	1071.0	8.95%	1035.0	8.65%	7.0	0.06%	429.0	3.58%
	Prof. Emp	995.0	933.0	93.77%	45.0	4.52%	10.0	1.01%	5.0	0.50%	0.0	0.00%	2.0	0.20%
	Admin	63.0	53.0	84.13%	9.0	14.29%	0.0	0.00%	1.0	1.59%	0.0	0.00%	0.0	0.00%
2021-2022														
DISTRICT TOTALS	Students	12093.0	8883.0	73.46%	563.0	4.66%	1124.0	9.29%	1006.0	8.32%	7.0	0.06%	510.0	4.22%
	Prof. Emp	1037.0	971.0	93.64%	45.0	4.34%	14.0	1.35%	5.0	0.48%	0.0	0.00%	2.0	0.19%
	Admin	65.0	54.0	83.08%	10.0	15.38%	0.0	0.00%	1.0	1.54%	0.0	0.00%	0.0	0.00%

WEST CHESTER AREA SCHOOL DISTRICT

Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
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
2016/17	12,433.59	14,291.81
2017/18	12,654.17	14,816.34
2018/19	12,606.87	14,773.99
2019/20	12,722.57	14,901.82

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	2021***	2020**	2019	2018	2017	2016	2015	2014	2013	2012
White (%)	73.4	74.2	75.1	76.1	76.7	77.9	79.3	80.0	80.7	81.2
Black (%)	4.7	4.6	4.3	4.5	4.8	5.1	5.4	6.1	6.3	6.4
Hispanic (%)	9.3	9.0	8.7	8.3	7.8	7.4	6.9	6.2	5.9	5.6
Asian/Pacific Islander (%)	8.3	8.5	8.6	8.6	8.6	8.0	7.5	7.1	6.8	6.6
American Indian/Alaska Native (%)	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Multi-Racial	4.2	3.6	3.2	2.5	2.0	1.5	0.8	0.5	0.2	-
Enrollment of Students with Special Needs										
Economically Disadvantaged (%)	16.9	16.6	16.2	15.9	13.4	12.9	12.5	12.7	11.4	11.2
English Language Learners (%)	3.9	4.1	4.1	4.0	2.9	2.8	2.6	2.1	2.4	3.1
Students with Disabilities (%)	14.3	14.0	13.5	13.0	11.9	12.3	12.7	12.8	13.0	11.0
Enrollment Distribution by Gender										
Female (%)	48.0	48.3	48.2	48.5	48.5	48.5	48.3	48.5	48.4	48.1
Male (%)	52.0	51.7	51.8	51.5	51.5	51.5	51.7	51.5	51.6	51.9
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 (%)	7.0	6.8	7.3	7.2	7.5	5.8	5.3	5.6	5.9	5.9
Grade 1 (%)	7.4	7.4	7.5	7.6	7.1	6.8	7.2	7.0	7.4	7.1
Grade 2 (%)	7.5	7.5	7.4	7.2	6.8	7.6	7.5	7.4	7.3	7.6
Grade 3 (%)	7.6	7.5	7.3	7.0	7.9	7.8	7.6	7.6	7.7	7.6
Grade 4 (%)	7.5	7.3	7.1	7.8	7.8	7.6	7.8	7.6	7.9	7.2
Grade 5 (%)	7.6	7.1	7.9	7.9	7.6	7.8	7.6	8.0	7.3	7.5
Grade 6 (%)	7.3	8.0	8.1	7.8	7.7	7.7	8.3	8.3	7.8	7.6
Grade 7 (%)	8.1	8.0	7.7	7.7	7.8	8.3	8.2	7.6	7.8	8.1
Grade 8 (%)	7.9	7.7	7.7	7.7	8.2	8.2	7.8	8.1	8.0	7.9
Grade 9 (%)	8.0	7.9	8.0	8.2	8.3	8.0	8.2	8.0	8.1	8.3
Grade 10 (%)	8.0	8.2	8.2	8.4	7.8	8.2	8.0	8.4	8.3	8.4
Grade 11 (%)	7.9	8.2	8.3	7.7	7.9	7.8	8.3	8.1	8.3	8.3
Grade 12 (%)	8.2	8.4	7.5	7.9	7.6	8.4	8.2	8.3	8.3	8.5
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
Student Proficiency on State Reading/ELA/Lit Tests										
Grade 3 Reading Proficiency (%)	n.a.	n.a.	78.4	81.3	83.1	80.3	80.8	89.0	88.0	89.5
Grade 4 Reading Proficiency (%)	n.a.	n.a.	85.4	79.4	86.8	82.0	83.9	87.0	88.0	93.5
Grade 5 Reading Proficiency (%)	n.a.	n.a.	79.9	83.0	83.4	83.9	84.6	84.0	84.0	90.9
Grade 6 Reading Proficiency (%)	n.a.	n.a.	82.1	82.3	83.0	81.3	83.0	85.0	82.0	86.4
Grade 7 Reading Proficiency (%)	n.a.	n.a.	80.7	80.6	79.3	86.4	82.6	88.0	87.0	92.9
Grade 8 Reading Proficiency (%)	n.a.	n.a.	73.3	79.6	80.8	79.6	80.3	92.0	92.0	94.6
Grade 11 Reading Proficiency (%)	n.a.	n.a.	87.4	87.2	84.8	92.7	90.2	89.0	89.0	82.6
Student Proficiency on State Math Tests*										
Grade 3 Math Proficiency (%)	n.a.	n.a.	70.6	73.8	72.5	72.6	71.4	93.0	92.0	93.2
Grade 4 Math Proficiency (%)	n.a.	n.a.	71.0	67.8	73.0	72.8	71.5	93.0	93.0	97.3
Grade 5 Math Proficiency (%)	n.a.	n.a.	66.6	70.4	71.0	72.3	73.6	87.0	88.0	91.2
Grade 6 Math Proficiency (%)	n.a.	n.a.	60.0	57.6	59.0	63.7	59.7	89.0	88.0	91.5
Grade 7 Math Proficiency (%)	n.a.	n.a.	56.8	57.9	60.7	64.4	59.2	89.0	88.0	90
Grade 8 Math Proficiency (%)	n.a.	n.a.	45.1	48.4	56.4	52.3	51.8	89.0	86.0	89.1
Grade 11 Math Proficiency (%)	n.a.	n.a.	87.2	89.6	88.6	91.1	88.7	86.0	82.0	73.7

Information gathered from: PDE enrollment and PSSA data

* Math proficiency levels changed by PDE in 2015.

** Student proficiency testing was not performed in 2020 due to Covid-19 school closures.

*** Student proficiency data was not available to changes in reporting standards.

WEST CHESTER AREA SCHOOL DISTRICT

STUDENT PERFORMANCE

Student Performance - Math and Reading											
	2021***	2020**	2019	2018	2017	2016	2015	2014	2013	2012	2011
Reading Proficiency (%)	n.a.	n.a.	80.0	81.0	83.5	83.0	83.0	88.0	87.0	90.0	90.3
Math Proficiency (%)*	n.a.	n.a.	61.7	62.6	66.3	68.0	65.0	89.0	88.0	89.2	88.6
Reading/ELA Proficiency by Subgroup (%)											
All Students	n.a.	n.a.	80.0	81.0	83.5	83.0	83.0	88.0	87.0	90.0	90.3
White	n.a.	n.a.	83.5	84.4	86.2	87.0	86.0	91.0	91.0	92.4	92.8
Black	n.a.	n.a.	60.3	61.6	70.8	64.0	62.0	67.0	66.0	73.2	75.7
Hispanic	n.a.	n.a.	49.9	49.3	53.7	48.0	49.0	61.0	60.0	62.4	57.5
Asian/Pacific Islander	n.a.	n.a.	90.8	90.9	91.9	94.0	94.0	96.0	95.0	94.5	94.4
American Indian/Alaska Native	n.a.	n.a.	66.7	75.0	100.0	100.0	100.0	n.a.	n.a.	n.a.	n.a.
Multi-Racial	n.a.	n.a.	78.5	82.3	88.2	79.0	69.0	68.0	n.a.	n.a.	n.a.
Female	n.a.	n.a.	83.8	85.9	87.8	87.0	88.0	90.0	90.0	92.7	92.1
Male	n.a.	n.a.	76.5	76.6	79.4	79.0	79.0	85.0	84.0	87.3	88.6
Economically Disadvantaged	n.a.	n.a.	53.4	53.7	58.4	56.0	55.0	65.0	63.0	67.2	65.0
English Language Learners	n.a.	n.a.	30.7	27.8	18.1	14.0	13.0	25.0	30.0	33.9	20.3
Students with Disabilities	n.a.	n.a.	38.4	38.7	41.4	41.0	39.0	52.0	50.0	66.4	66.2
Migrant	n.a.	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	n.a.	n.a.	61.7	62.6	66.3	68.0	65.0	89.0	88.0	89.2	88.6
White	n.a.	n.a.	64.5	65.4	69.0	71.0	67.0	92.0	91.0	91.1	90.8
Black	n.a.	n.a.	34.5	36.7	40.1	38.0	33.0	66.0	63.0	70.4	69.7
Hispanic	n.a.	n.a.	33.0	29.9	35.4	30.0	32.0	67.0	65.0	68.5	61.2
Asian/Pacific Islander	n.a.	n.a.	83.3	84.2	84.5	88.0	87.0	98.0	97.0	97.0	96.0
American Indian/Alaska Native	n.a.	n.a.	33.3	75.0	66.7	66.0	50.0	n.a.	n.a.	n.a.	n.a.
Multi-Racial	n.a.	n.a.	56.5	54.2	58.0	57.0	57.0	73.0	n.a.	n.a.	n.a.
Female	n.a.	n.a.	61.6	63.0	66.8	68.0	65.0	89.0	89.0	89.8	88.8
Male	n.a.	n.a.	61.8	62.3	65.8	68.0	65.0	89.0	87.0	88.6	88.3
Economically Disadvantaged	n.a.	n.a.	33.0	33.2	35.9	36.0	32.0	69.0	66.0	71.7	66.0
English Language Learners	n.a.	n.a.	21.3	20.7	12.6	14.0	12.0	42.0	40.0	46.9	39.1
Students with Disabilities	n.a.	n.a.	23.1	26.4	28.0	25.0	25.0	54.0	52.0	65.6	62.6
Migrant	n.a.	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 (%)	n.a.	n.a.	70.9	71.8	74.9	75.5	74.0	88.5	87.5	89.6	89.5
Overall Proficiency - Reading/ELA and Math by Subgroup (%)											
All Students	n.a.	n.a.	70.9	71.8	74.9	75.5	74.0	88.5	87.5	89.6	89.5
White	n.a.	n.a.	74.0	74.9	77.6	79.0	76.5	91.5	91.0	91.8	91.8
Black	n.a.	n.a.	47.4	49.2	55.5	51.0	47.5	66.5	64.5	71.8	72.7
Hispanic	n.a.	n.a.	41.5	39.6	44.6	39.0	40.5	64.0	62.5	65.5	59.4
Asian/Pacific Islander	n.a.	n.a.	87.1	87.6	88.2	91.0	90.5	97.0	96.0	95.8	95.2
American Indian/Alaska Native	n.a.	n.a.	50.0	75.0	83.4	83.0	75.0	n.a.	n.a.	n.a.	n.a.
Multi-Racial	n.a.	n.a.	67.5	68.3	73.1	68.0	63.0	70.5	n.a.	n.a.	n.a.
Female	n.a.	n.a.	72.7	74.5	77.3	77.5	76.5	89.5	89.5	91.3	90.5
Male	n.a.	n.a.	69.2	69.5	72.6	73.5	72.0	87.0	85.5	88.0	88.5
Economically Disadvantaged	n.a.	n.a.	43.2	43.5	47.2	46.0	43.5	67.0	64.5	69.5	65.5
English Language Learners	n.a.	n.a.	26.0	24.3	15.4	14.0	12.5	33.5	35.0	40.4	29.7
Students with Disabilities	n.a.	n.a.	30.8	32.6	34.7	33.0	32.0	53.0	51.0	66.0	64.4
Migrant	n.a.	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.

** Student proficiency testing was not performed in 2020 due to Covid-19 school closures.

*** Student proficiency data was not available to changes in reporting standards.

WEST CHESTER AREA SCHOOL DISTRICT

COMMONWEALTH AID RATIO

<u>YEAR</u>	<u>AID RATIO</u>	<u>CARF*</u>
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
2017-18	15.00	27.54
2018-19	15.00	27.54
2019-20	15.00	27.54
2020-21	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	
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%
2017	3.0%	2.2%	FY17-18	2.5%	2.3%	FY19-20	2018	1.9%
2018	3.0%	2.2%	FY18-19	2.9%	2.6%	FY20-21	2019	2.1%
2019	3.4%	3.1%	FY19-20	2.8%	3.0%	FY21-22	2020	0.1%
2020	8.0%	4.7%	FY20-21	0.0%	3.4%	FY22-23	2021	4.9%

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 2021 Enrollment</u>
<i>B. Rustin High School</i>	2003-06	-	9-12	123.20	283,000	1,216
<i>East High School</i>	1973	1976/92/93/04	9-12	62.60	314,453	1,226
<i>East/Fugett Athletic Fields</i>	2004	-	-	43.35	-	-
<i>Henderson High School</i>	1951	1956/64/76/94/98/04	9-12	30.56	287,351	1,433
<i>Henderson-North Campus Athletics</i>	2006	-	-	13.40 **	-	-
<i>E. N. Peirce Middle School</i>	1963	1998/01/03	6-8	26.70	136,250	1,038
<i>G. A. Stetson Middle School</i>	1959	1961/98/03/07	6-8	38.40	134,857	869
<i>J. R. Fugett Middle School</i>	1969	2009	6-8	*	163,340	912
<i>East Bradford Elementary</i>	1958	1966/70/89/13	K-5	18.20	58,367	456
<i>East Goshen Elementary</i>	1955	1960/64/67/95/01/20	K-5	20.80	77,465	504
<i>Exton Elementary</i>	1940	1953/57/91/92/93/00/19	K-5	13.10	66,265	447
<i>Fern Hill Elementary</i>	1955	1960/89/16	K-5	20.00	64,555	401
<i>Glen Acres Elementary</i>	1966	1997	K-5	11.70	59,931	474
<i>Greystone Elementary</i>	2021	-	K-5	15.00 **	76,542	490
<i>Hillsdale Elementary</i>	1976	2007	K-5	19.10	70,631	554
<i>Mary C. Howse Elementary</i>	1962	1965/97	K-5	15.24	65,287	481
<i>Penn Wood Elementary</i>	1966	1970/89/01/12	K-5	18.60	64,350	490
<i>Sarah W. Starkweather Elementary</i>	1991	1998	K-5	37.90	75,094	557
<i>Westtown-Thornbury Elementary</i>	1954	1956/89/12	K-5	11.70	55,556	545
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	2,162,727	12,093

* Fugett acreage included in East HS site area

** In 2021, Henderson-North Campus Athletics' square footage was reduced and Greystone Elementary's square footage was increased.

WEST CHESTER AREA SCHOOL DISTRICT

PERSONAL INCOME LEVEL

<u>REIMBURSEMENTS PAYABLE</u> <u>IN SCHOOL YEAR</u>		<u>% INCREASE OVER</u> <u>PREVIOUS YEAR</u>	<u>ACTUAL</u> <u>YEAR</u>
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
2018-19	5,106,608,693	1.4%	2016
2019-20	5,105,520,049	0.0%	2017
2020-21	5,558,936,430	8.9%	2018
2021-22	5,616,886,135	1.0%	2019

* 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 (1)	Chester County Population (1)	Pennsylvania Population (1)	United States Population (1)
1970	Not Available	278,311	11,758,458	203,302,031
1980	68,170	316,660	11,855,687	226,542,199
1990	81,172	376,396	11,881,643	248,709,873
2000	94,114	433,501	12,281,054	281,421,906
2010	100,413	498,886	12,702,379	308,745,538
2011 *	101,943	503,652	12,744,293	311,663,358
2012 *	102,353	506,278	12,771,854	313,998,379
2013 *	102,688	509,396	12,781,338	316,204,908
2014 *	103,423	512,899	12,790,565	318,563,456
2015 *	103,890	515,253	12,791,904	320,896,618
2016 *	103,647	516,312	12,784,227	323,127,513
2017 *	103,601	519,293	12,805,537	325,719,178
2018 *	103,711	522,046	12,807,060	327,167,434
2019 *	104,948	524,989	12,801,989	328,239,523
2020	104,423	534,413	13,002,700	331,449,281

* 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)
2011	\$11,993,394,605	\$4,245,577,671	\$756,045,821,766	\$295,345,108,406
2012	\$12,536,540,440	\$4,698,094,232	\$776,736,893,311	\$312,219,585,188
2013	\$12,546,941,355	\$4,502,829,867	\$781,362,158,748	\$311,032,689,690
2014	\$12,786,398,938	\$4,980,850,893	\$801,633,782,130	\$328,242,656,054
2015	\$12,891,822,543	\$5,035,785,968	\$810,805,701,762	\$342,030,707,410
2016	\$13,370,341,641	\$5,106,608,693	\$839,594,528,100	\$339,831,330,362
2017	\$13,559,785,462	\$5,105,520,049	\$847,630,312,124	\$352,789,390,440
2018	\$14,207,175,901	\$5,558,936,430	\$877,385,372,915	\$378,234,703,027
2019	\$14,366,083,784	\$5,616,886,135	\$922,018,498,396	\$395,548,185,123
2020	\$15,025,213,325	Not Available	\$966,037,072,558	Not Available

(1) Source: US Census

(2) Source: PA Dept of Education

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>
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
2019-20	134.20	0.00	-	1.0	1.0	1.08	1.41	Regular
2020-21	134.20	0.00	-	1.0	1.0	1.06	1.43	Regular
2021-22	134.20	0.00	-	1.0	1.0	1.06	1.43	Regular
2022-23	134.20	0.00	-	1.0	1.0	1.06	1.43	Regular

WEST CHESTER AREA SCHOOL DISTRICT

TUITION RATE

<u>FISCAL YEAR</u>	<u>AMOUNT</u>	
	<u>ELEMENTARY</u>	<u>SECONDARY</u>
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
2017-18	12,175.04	13,746.06
2018-19	11,667.90	13,514.87
2019-20	11,779.52	13,722.04
2020-21	11,191.32	13,507.20

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>
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	\$12,660	\$29,513
2018-19	\$12,747	\$29,862
2019-20	\$12,891	\$31,403
2020-21	\$13,149	\$32,437
2021-22 *	\$13,517	\$33,038

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	REAL ESTATE TAXES	INTERIM R.E. TAXES	TRANSFER	DELINQUENT
	TAX			TAXES	R. E. TAXES
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%
2018-19	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2019-20	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2020-21	1.45%	\$1.00/yr./55 cents per bill****	\$1.00/yr./55 cents per bill ****	2%	5%
2021-22	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>
Main Street at Exton LP	West Whiteland	Shopping Center	75,944,590	0.83%
ARHC WHCCHPAO1 LC	East Goshen	Senior Living Community	41,434,200	0.45%
Exton Square Inc	West Whiteland	Shopping Mall	38,183,155	0.42%
NWHAN Exton PA Development	West Whiteland	Apartment Complex	37,166,670	0.41%
Keva Flats LP	West Whiteland	Apartment Complex	31,676,040	0.35%
Bre Rook Sh Bellingham LP	East Goshen	Senior Living Community	30,740,000	0.34%
QVC Inc	West Goshen	Indust. Bldg/TV Shopping	30,435,870	0.33%
SPUS8 West Chester LP	West Goshen	Apartment Complex	27,976,000	0.31%
JAG/OAK Parkview Apartments	West Whitleand	Apartment Complex	25,037,760	0.27%
Westtown Apartments	Westtown	Apartment Complex	24,367,500	0.27%
Total Assessed Value--Ten Largest Taxpayers			<u>362,961,785</u>	<u>3.97%</u>
Total District Assessed Value			9,148,947,507	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) Penn Medicine Chester County Hospital	Health Care Services	2,656
2) West Chester University	Education	2,374
3) QVC Network, Inc.	Home Shopping Network	2,301
4) Chester County	County Government	1,753
5) West Chester Area School District	Education	1,532
6) United Parcel Service, Inc.	Delivery Services	1,313
7) Giant Food Stores	Grocery	1,059
8) The Arc of Chester County	Advocacy Organization	865
9) Johnson & Johnson Services Inc	Drug Research and Testing	857
10) Communications Test Design, Inc	Communication Engineering	841

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
2011	5.9	5.8	5.6	5.2	5.5	6.0	6.2	6.3	5.6	5.3	5.2	5.1	5.6
2012	5.7	5.7	5.5	5.0	5.4	5.9	6.2	6.1	5.2	5.1	5.0	5.1	5.5
2013	5.7	5.5	5.2	4.8	5.1	5.5	5.6	5.5	4.9	4.7	4.5	4.1	5.1
2014	4.6	4.7	4.5	3.8	4.3	4.3	4.8	4.7	3.9	3.7	3.7	3.5	4.2
2015	4.2	4.1	3.9	3.5	4.0	4.1	4.4	4.2	3.7	3.6	3.6	3.3	3.9
2016	3.9	3.9	3.8	3.5	3.7	4.1	4.4	4.3	3.8	3.8	3.4	3.3	3.8
2017	3.9	3.9	3.6	3.3	3.6	3.8	4.1	4.1	3.6	3.4	3.4	3.1	3.7
2018	3.6	3.6	3.3	3.0	3.1	3.5	3.8	3.6	3.1	3.1	2.9	2.8	3.3
2019	3.3	3.3	3.1	2.7	3.1	3.3	3.9	3.7	3.2	3.3	3.1	2.9	3.2
2020	3.4	3.4	3.8	11.6	10.2	10.0	9.9	7.2	4.9	4.4	4.3	4.4	6.4
2021	5.1	5.2	4.7	4.1	3.7	4.2	4.7	4.7	3.7	3.4	2.8	2.5	0.0

* Not seasonally adjusted

WEST CHESTER AREA SCHOOL DISTRICT
HISTORICAL SPENDING CAPITAL PROJECTS FUND

<u>FISCAL YEAR</u>	<u>CAPITAL PROJECTS FUND</u>
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
2017-18	9,096,513
2018-19	15,968,305
2019-20	14,338,136
2020-21	21,664,223

WEST CHESTER AREA SCHOOL DISTRICT

CAPITAL RESERVE FUND HISTORY AND PROJECTION

	ACTUAL <u>2011-12</u>	ACTUAL <u>2012-13</u>	ACTUAL <u>2013-14</u>	ACTUAL <u>2014-15</u>	ACTUAL <u>2015-16</u>	ACTUAL <u>2016-17</u>	ACTUAL <u>2017-18</u>	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	BUDGET <u>2021-22</u>
Fund 22											
Revenues											
Contribution from General Fund	\$ 1,500,000	\$ 325,100	\$ 1,329,424	\$ 3,050,600	\$ 2,680,767	\$ 3,530,159	\$ 2,467,750	\$ 3,330,000	\$ 3,463,200	\$ 3,626,728	\$ 3,771,797
Refunding Savings	-	2,996,695	1,917,307	4,357,444	5,009,329	995,969	749,903	452,458	453,890	1,911,236	453,967
Variable Rate Debt Savings	-	300,000	381,416	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	123	-	-	139,081	126,000	-	-	-
Sale of Assets	9,929	4,327	26,540	94,983	27,718	9,572	-	-	-	-	-
Refund from Litigation	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-
Interest Income	20,462	24,441	64,878	68,189	59,833	158,036	267,190	620,540	769,782	41,911	75,000
Total Revenues	\$ 1,530,390	\$ 3,650,563	\$ 3,719,565	\$ 7,571,339	\$ 7,777,647	\$ 4,693,736	\$ 3,623,924	\$ 4,528,998	\$ 4,686,872	\$ 5,579,875	\$ 4,300,764
Expenditures and Fund Transfers											
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Fund 27	-	-	150,000	356,300	-	-	-	-	-	-	-
Debt Service Payments (Cap Int) (Arbitr	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	52,282	49,089	50,109	53,768	44,780	62,614	44,236	53,867	15,960	60,000
Technology	1,706,709	1,966,424	1,853,212	2,515,295	2,730,249	2,678,864	2,864,723	5,326,754	3,237,505	4,341,281	3,434,867
Admin Building	-	-	-	-	24,910	5,957,163	97,947	205,245	73,706	60,372	-
Modular Classrooms- MCH	-	-	-	-	-	52,451	29,661	-	-	-	-
High School Security Cameras	-	-	-	-	-	71,013	905	-	-	-	-
Telephone System	-	-	-	-	-	-	274,637	247,296	-	-	-
Facility and Other Projects	-	-	-	-	-	670,072	275,485	-	367,087	-	-
Facility repairs and maint	-	140,616	236,121	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,706,709	\$ 2,159,322	\$ 2,288,422	\$ 2,921,704	\$ 2,808,927	\$ 9,474,343	\$ 3,605,972	\$ 5,823,531	\$ 3,732,165	\$ 4,417,613	\$ 3,494,867
Excess of Revenues over Expenditures	\$ (176,319)	\$ 1,491,241	\$ 1,431,143	\$ 4,649,635	\$ 4,968,720	\$ (4,780,607)	\$ 17,952	\$ (1,294,533)	\$ 954,707	\$ 1,162,262	\$ 805,897
Fund Balance at July 1	\$ 14,506,078	\$ 14,329,759	\$ 15,820,999	\$ 17,252,142	\$ 21,901,777	\$ 26,870,496	\$ 22,089,889	\$ 22,107,841	\$ 20,813,308	\$ 21,768,015	\$ 25,654,309
Fund Balance at June 30	\$ 14,329,759	\$ 15,820,999	\$ 17,252,142	\$ 21,901,777	\$ 26,870,496	\$ 22,089,889	\$ 22,107,841	\$ 20,813,308	\$ 21,768,015	\$ 22,930,277	\$ 26,460,206
Fund 27											
Revenues											
Contribution from General Fund		\$ 72,200	\$ 953,100	\$ 1,181,700	\$ 1,417,151	\$ 1,667,200	\$ 1,917,732	\$ 1,475,264	\$ 1,534,522	\$ 2,095,558	\$ 2,011,500
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	\$ 1,918,294	\$ 2,084,816	\$ 1,701,167	\$ 1,032,038	\$ 2,011,500	
Undesignated Fund Balance at June 30	\$ 72,200	\$ 420,408	\$ 301,523	\$ 569,722	\$ 354,199	\$ 353,637	\$ (255,915)	\$ (422,560)	\$ 640,960	\$ -	

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>
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
2017-18	3,465,882	3,530,102	1,531,609
2018-19	3,482,919	3,590,476	1,639,166
2019-20	2,946,728	2,685,429	1,377,867
2020-21	2,766,857	2,718,263	1,329,273

WEST CHESTER AREA SCHOOL DISTRICT

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

	<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>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<u>OPERATING REVENUES</u>											
Food Service Revenues	\$ 2,511,962	\$ 2,604,560	\$ 2,549,584	\$ 2,549,726	\$ 2,335,418	\$ 2,293,122	\$ 2,493,463	\$ 2,605,888	\$ 2,627,303	\$ 1,883,936	\$ 74,148
TOTAL OPERATING REVENUES	<u>2,511,962</u>	<u>2,604,560</u>	<u>2,549,584</u>	<u>2,549,726</u>	<u>2,335,418</u>	<u>2,293,122</u>	<u>2,493,463</u>	<u>2,605,888</u>	<u>2,627,303</u>	<u>1,883,936</u>	<u>74,148</u>
<u>OPERATING EXPENSES</u>											
Professional and contract services	3,137,753	3,217,295	3,270,395	3,360,142	3,129,851	3,172,064	3,211,903	3,364,566	3,371,040	2,828,135	2,636,696
Depreciation	45,683	43,048	41,411	39,394	38,807	56,040	78,862	101,061	111,879	118,593	129,617
Other operating costs	41,081	53,099	79,005	93,542	13,375	1,748	3,610	255			544
TOTAL OPERATING EXPENSES	<u>3,224,517</u>	<u>3,313,442</u>	<u>3,390,811</u>	<u>3,493,078</u>	<u>3,182,033</u>	<u>3,229,852</u>	<u>3,294,375</u>	<u>3,465,882</u>	<u>3,482,919</u>	<u>2,946,728</u>	<u>2,766,857</u>
<u>OPERATING LOSS</u>	<u>(712,555)</u>	<u>(708,882)</u>	<u>(841,227)</u>	<u>(943,352)</u>	<u>(846,615)</u>	<u>(936,730)</u>	<u>(800,912)</u>	<u>(859,994)</u>	<u>(855,616)</u>	<u>(1,062,792)</u>	<u>(2,692,709)</u>
<u>NONOPERATING REVENUES</u>											
State sources	68,843	69,678	65,874	64,862	70,075	69,269	53,373	58,514	58,970	43,838	98,293
Federal sources	694,384	760,073	795,398	840,036	868,408	901,501	762,662	845,224	857,865	734,166	2,544,945
Local sources	23,432	2,632	-	-	2,606	-	-	4,500	14,514	1,630	-
Interest income	702	2,269	1,771	1,327	1,111	2,738	7,311	15,976	31,824	21,859	877
TOTAL NONOPERATING REVENUES	<u>787,361</u>	<u>834,652</u>	<u>863,043</u>	<u>906,225</u>	<u>942,200</u>	<u>973,508</u>	<u>823,346</u>	<u>924,214</u>	<u>963,173</u>	<u>801,493</u>	<u>2,644,115</u>
CHANGE IN NET POSITION	74,806	125,770	21,816	(37,127)	95,586	36,778	22,434	64,220	107,557	(261,299)	(48,594)
NET POSITION, BEGINNING OF YEAR	<u>1,127,326</u>	<u>1,202,132</u>	<u>1,327,902</u>	<u>1,349,718</u>	<u>1,312,591</u>	<u>1,408,177</u>	<u>1,444,955</u>	<u>1,467,389</u>	<u>1,531,609</u>	<u>1,639,166</u>	<u>1,377,867</u>
NET POSITION, END OF YEAR	<u>\$ 1,202,132</u>	<u>\$ 1,327,902</u>	<u>\$ 1,349,718</u>	<u>\$ 1,312,591</u>	<u>\$ 1,408,177</u>	<u>\$ 1,444,955</u>	<u>\$ 1,467,389</u>	<u>\$ 1,531,609</u>	<u>\$ 1,639,166</u>	<u>\$ 1,377,867</u>	<u>\$ 1,329,273</u>

WEST CHESTER AREA SCHOOL DISTRICT

NATIONAL SCHOOL LUNCH PROGRAM

Eligibility and Participation

Fiscal Year	Enrollment	Eligible Children						Participating Children					
		<u>Total</u> <u>Eligible</u>	<u>Free</u>	<u>% Free</u>	<u>Reduced</u>	<u>% Reduced</u>	<u>% Free and</u> <u>Reduced of</u> <u>Enrollment</u>	<u>Total</u> <u>Participating</u>	<u>Free</u>	<u>% Free</u> <u>Participating</u> <u>to Eligible</u>	<u>Reduced</u>	<u>% Reduced</u> <u>Participating</u> <u>to Eligible</u>	<u>% Free</u> <u>and</u> <u>Reduced</u> <u>to Eligible</u>
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	11,963	1,426	1,174	9.8%	252	2.1%	11.9%	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%
2018-19	11,963	1,906	1,698	14.2%	208	1.7%	15.9%	834	747	44.0%	87	42.0%	43.8%
2019-20	12,078	1,957	1,770	14.7%	187	1.5%	16.2%	867	789	44.6%	78	41.6%	44.3%
2020-21 **	11,967	1,993	1,862	15.6%	131	1.1%	16.7%	-	-	0.0%	-	0.0%	0.0%
2021-22 ***	12,098	2,055	1,983	16.4%	72	0.6%	17.0%	-	-	0.0%	-	0.0%	0.0%

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

**2020-21 COVID-19 - Meals free to all children 18 and under through SSO Program

***2021-22 COVID-19 - Meals free to all WCASD enrolled children through SSO Program

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>
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
2018-19	\$ 0.3700	\$ 3.3700	\$ 2.9700	\$ 0.1200	\$ 0.1200	\$ 0.1200
2019-20	\$ 0.3900	\$ 3.4800	\$ 3.0800	\$ 0.1200	\$ 0.1200	\$ 0.1200
2020-21*	\$ 0.4000	\$ 3.5800	\$ 3.1800	\$ 0.1200	\$ 0.1200	\$ 0.1200
2021-22*	\$ 0.4200	\$ 3.7300	\$ 3.3300	\$ 0.1200	\$ 0.1200	\$ 0.1200

*These are the published Federal Reimbursement rates. The district participated in the SSO program. Reimbursements received were at the higher SFSP rates.

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA PRICES

	Plain Milk 1/2 Pt.	Reduced Price	School Breakfast Program		School Lunch Program			High Sch. A La Carte	Adult
			<u>Student</u>	<u>Adult</u>	<u>Elem.</u>	<u>Middle</u>	<u>High</u>		
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
2018-2019	.70	.00	1.50	2.15	2.65	2.90	3.25		3.90
2019-2020	.70	.00	1.50	2.15	2.75	3.00	3.25		3.90
2020-2021	.70	.00	1.50	2.15	2.75	3.00	3.25		3.90
2021-2022	.70	.00	1.50	2.15	2.75	3.00	3.25		3.90

* Daily Special (Entree, vegetable & small beverage)