

WEST CHESTER AREA SCHOOL DISTRICT

ANALYSIS
of
PER PUPIL ALLOCATION
and
RECOMMENDATION
for 2002-03

WEST CHESTER AREA SCHOOL DISTRICT

December 6, 2001

Superintendent's Recommendation for 2002-03 Per Pupil Allocation

- Total Per Pupil Allocation Funding (See Attachment A). The recommended per pupil budget allocation for the 2002-03 year is \$1,838,545.27 or \$16,943.71 (.9%) more than last year. This allocation is based on a factor of \$149 which is a 5.7% increase over last year. Although school enrollments are projected to increase by 67 students (.6%) next year, reductions in the secondary school weighting factors result in a 5% decrease in the total weighted enrollment and the negligible increase in the overall per pupil budget allocation.

The fixed activity budgets for high schools totaling \$224,000 (\$112,000 per school) are \$4,000 more than 2001-02. The fixed activity budgets for the middle schools totaling \$103,500 (\$34,500 per school) are \$7,500 more than 2001-02. The total recommended amount funded for activity budgets in 2002-03 is \$327,500. (See Attachment D for further details of athletic expenses).

The total 2002-03 building budget allocation will be \$2,166,045.27 or \$28,443.71 (1.3%) more than the 2001-02 year.

- Cost Sharing of District Initiatives - Below is a 10-year history of the PPA factor:

YEAR	STUDENT WEIGHTING					PPA AMOUNT	% INCREASE	CPI INCREASE	TOTAL PPA	CURRICULUM PROPOSALS FUNDING BY SCHOOLS
	Kinderg.	Elem.	Middle	High	Sp. Ed.					
1992-93	0.5	1.0	1.2	1.36	1.5	\$131.00	1.9%	5.0%	\$1,698,740	\$0
1993-94	0.5	1.0	1.2	1.36	1.5	\$131.00	0.0%	4.0%	\$1,743,147	\$117,924
1994-95	0.5	1.0	1.2	1.36	1.5	\$131.00	0.0%	2.0%	\$1,767,814	\$96,400
1995-96	0.5	1.0	1.2	1.36	1.5	\$139.89	6.8%	2.7%	\$1,864,021	\$25,000
1996-97	0.5	1.0	1.1	1.36	1.5	\$143.12	2.3%	2.4%	\$2,037,471	\$215,180
1997-98	0.5	1.0	1.1	1.36	1.5	\$146.70	2.5%	2.5%	\$2,123,353	\$222,849
1998-99	0.5	1.0	1.1	1.36	1.5	\$150.00	2.2%	2.3%	\$2,221,270	\$355,465
1999-00	0.5	1.0	1.1	1.36	1.5	\$150.00	0.0%	1.1%	\$2,245,588	\$115,000
2000-01	0.5	1.0	1.1	1.36	Regular	\$150.00	0.0%	2.5%	\$2,224,243	\$0
2001-02	0.5	1.0	1.2	1.36	Regular	\$141.00	-6.0%	3.3%	\$2,174,857	\$0

School principals will not share in the costs for the 2002-03 curriculum proposals. In 2000-01 we permanently eliminated the schools 25% cost sharing of the curriculum proposal for books, supplies, and software. This change in funding was part of the administration's recommendation to modify the curriculum cycle process. The modification eliminates the uneven funding of curriculum proposals from year to year as experienced in past budgets.

Over the past three years the District Technology Fund has assumed the cost of the majority of new computers as well as computer replacements at the schools. This has also resulted in additional funds available for the schools' budgets.

The reduction in building budget funds needed for curriculum proposals and technology effectively decreased the amount of funding needed for the schools. This allowed a 6% reduction in last year's per pupil allocation factor. An analysis of the 2000-01 school PPA spending supports a *decrease in funding at the middle and high schools, and an increase at the elementary schools*. Therefore, student weightings were reduced by 9.8% and 6.6% at the middle and high schools respectively (see Attachment B).

Cost Increases for Supplies and Textbooks and the CPI

From 2000-01 to the 2001-02 year, textbook prices, representing 22% of the school's budgets, rose an average of 9%. Prices for paper products during the same time period are lower although they have been fluctuating from year to year. Prices for other instructional supplies are lower than last year and equipment prices are the same or lower. Overall price increases are expected to rise by 1.7% for the schools (see Attachment C).

Over the previous seven years the increase in the Per Pupil Allocation compared to the Consumer Price Index is as follows:

<u>YEAR</u>	<u>PPA</u>		<u>FIXED ACTIVITY</u>		<u>CPI</u> <u>% INCR.</u>
	<u>NONATHLETIC</u> <u>AMOUNT</u>	<u>%</u> <u>INCR.</u>	<u>EXPENSES PER SCHOOL</u>		
			<u>MIDDLE</u>	<u>HIGH</u>	
1993-94	\$131.00			\$97,472	4.0%
1994-95	\$131.00	0.0%		\$97,472	2.0%
1995-96*	\$139.89	6.8%		\$97,472	2.7%
1996-97	\$143.12	2.3%	\$30,000	\$97,472	2.4%
1997-98	\$146.70	2.5%	\$30,000	\$97,472	2.5%
1998-99	\$150.00	2.2%	\$30,700	\$107,972	2.3%
1999-00	\$150.00	0.0%	\$31,500	\$107,972	1.1%
2000-01	\$150.00	0.0%	\$32,000	\$110,000	2.5%
2001-02**	\$141.00	-6.0%	\$32,000	\$110,000	2.5%
2002-03**	\$149.00	5.7%	\$34,500	\$112,000	3.3%

* ADJUSTED TO REFLECT TRANSFER OF AUDIOVISUAL REPAIRS FROM CENTRAL OFFICE TO THE SCHOOL BUDGETS. PROFORMA INCREASE WAS 2.7%.

** CHANGES IN ENROLLMENT WEIGHTING FACTORS.

WEST CHESTER AREA SCHOOL DISTRICT
2002-03 PER PUPIL ALLOCATION

7-Dec-01

COST INCREASE											
PPA WEIGHTING FACTOR			ENROLLMENT		WEIGHTED ENROLLMENT		2002-03 vs. 2001-02		2002-03 STUDENT GROWTH COST INCR.@ \$141.00	2002-03 TOTAL COST INCR./DECR. ** @ \$149.00 & INCR. ATHLETICS	
01-02	02-03		2001-02 ACTUAL	2002-03 PROJECTED	2001-02 ACTUAL	2002-03 PROJECTED	INCR. (DECR.)	WEIGHTED INCR. (DECR.)			
0.5	0.5		K	748	793	374.0	396.5	45			22.5
1	1	1-5	4,426	4,372	4,426.0	4,372.0	(54)	(54.0)	(\$7,614.00)	\$27,362.00	
1.22	1.1	6-8	2,798	2,785	3,413.6	3,063.5	(13)	(15.9)	(\$2,236.26)	(\$24,850.46)	
1.36	1.27	9-12	3,460	3,549	4,705.6	4,507.2	89	121.0	\$17,066.64	\$8,087.67	
SUBTOTAL			11,432	11,499	12,919.2	12,339.2	67	73.7	\$10,388.88	\$16,943.71	
ACTIVITY EXPS.										\$11,500.00	
TOTAL PPA										\$28,443.71	

** INCLUDES HIGH & MIDDLE SCHOOL WEIGHTING ADJUSTMENT

TOTAL COST											
PPA WEIGHTING FACTOR			ENROLLMENT		WEIGHTED ENROLLMENT		TOTAL COST FOR CHANGE IN ENROLLMENT ONLY		% INCR./DECR. STUDENT GROWTH	TOTAL COST 2002-03 \$149.00 & INCR. ACTIVITY EXPS.	% INCR./DECR. TOTAL PPA
01-02	02-03		2001-02 ACTUAL	2002-03 PROJECTED	2001-02 ACTUAL	2002-03 PROJECTED	2001-02 \$141.00	2002-03 \$141.00			
0.5	0.5		K	748	793	374.0	396.5	\$52,734.00			
1	1	1-5	4,426	4,372	4,426.0	4,372.0	\$624,066.00	\$616,452.00	-1.2%	\$651,428.00	4.4%
1.22	1.1	6-8	2,798	2,785	3,413.6	3,063.5	\$481,311.96	\$479,075.70	-0.5%	\$456,461.50	-5.2%
1.36	1.27	9-12	3,460	3,549	4,705.6	4,507.2	\$663,489.60	\$680,556.24	2.6%	\$671,577.27	1.2%
SUBTOTAL							\$1,821,601.56	\$1,831,990.44	0.6%	\$1,838,545.27	0.9%
ACTIVITY EXPENSES							\$316,000.00	\$316,000.00	0.0%	\$327,500.00	3.6%
TOTAL			11,432	11,499	12,919.2	12,339.2	\$2,137,601.56	\$2,147,990.44	0.5%	\$2,166,045.27	1.3%

PPA BASED ON ANALYSIS OF 2000-01 COSTS					\$147
INCREASE FOR PRICE CHANGES (1999-00 VS. 2000-01):					
CATEGORY	PRICE INCREASE	% OF BUDGET		WEIGHTED INCR.	
TEXT BOOKS	9.4%	22.0%		2.1%	
OTHER	-0.5%	78.0%		-0.4%	
TOTAL WEIGHTED PRICE INCREASE				1.7%	1.7%
PPA ADJUSTED FOR PRICE INCREASES					\$149

WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01

Attachment B

SCHOOL BUILDING BUDGETS

10/22/2001

NUMBER OF STUDENTS	Elementary		Middle		High		TOTAL
	Expenditures	Cost per Student	Expenditures	Cost per Student	Expenditures	Cost per Student	
		5,430		2,826		3,357	
1100 INSTRUCTION: CLASSROOM							
100 SALARIES	\$33,256	\$ 6.12	\$0	\$ -	\$0	\$ -	\$33,256
300 PROFESSIONAL/TECHNICAL SERVICES	\$90	\$ 0.02	\$200	\$ 0.07	\$50	\$ 0.01	\$340
400 PURCHASED PROPERTY SERVICES							
REPAIR/MAINTENANCE	\$25,612	\$ 4.72	\$4,714	\$ 1.67	\$6,755	\$ 2.01	\$37,081
EQUIPMENT RENTAL	\$76,728	\$ 14.13	\$50,022	\$ 17.70	\$80,312	\$ 23.92	\$207,061
TOTAL 400	\$102,340	\$ 18.85	\$54,736	\$ 19.37	\$87,067	\$ 25.94	\$244,143
500 OTHER PURCHASED SERVICES							
CONTRACTED CARRIERS	\$0	\$ -	\$533	\$ 0.19	\$2,824	\$ 0.84	\$3,357
COMMUNICATIONS	\$8,844	\$ 1.63	\$101	\$ 0.04	\$0	\$ -	\$8,945
PRINTING	\$15,129	\$ 2.79	\$10,983	\$ 3.89	\$30,176	\$ 8.99	\$56,288
TRAVEL	\$4,242	\$ 0.78	\$2,309	\$ 0.82	\$786	\$ 0.23	\$7,337
TOTAL 500	\$28,215	\$ 5.20	\$13,926	\$ 4.93	\$33,786	\$ 10.06	\$75,927
600 SUPPLIES							
GENERAL SUPPLIES	\$277,325	\$ 51.07	\$84,223	\$ 29.80	\$103,160	\$ 30.73	\$464,708
BOOKS/PERIODICALS	\$130,459	\$ 24.03	\$49,054	\$ 17.36	\$82,518	\$ 24.58	\$262,031
TOTAL 600	\$407,783	\$ 75.10	\$133,277	\$ 47.16	\$185,678	\$ 55.31	\$726,739
700 PROPERTY							
EQUIP ORIGINAL	\$27,444	\$ 5.05	\$21,701	\$ 7.68	\$10,519	\$ 3.13	\$59,664
EQUIP REPLACEMENT	\$2,110	\$ 0.39	\$1,345	\$ 0.48	\$5,052	\$ 1.51	\$8,507
TOTAL 700	\$29,554	\$ 5.44	\$23,046	\$ 8.16	\$15,572	\$ 4.64	\$68,172
800 DUES/FEES	\$1,394	\$ 0.26	\$11,763	\$ 4.16	\$1,438	\$ 0.43	\$14,595
TOTAL 1100	\$602,631	\$ 110.98	\$236,949	\$ 83.85	\$323,591	\$ 96.39	\$1,163,170
1200 SPECIAL EDUCATION PROGRAMS							
300 PROFESSIONAL/TECHNICAL SERVICES	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$0
400 REPAIR/MAINTENANCE	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$0
500 OTHER PURCHASED SERVICES							
CONTRACTED CARRIERS	\$0	\$ -	\$425	\$ 0.15	\$387	\$ 0.12	\$811
COMMUNICATIONS	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$0
TRAVEL	\$0	\$ -	\$0	\$ -	\$131	\$ 0.04	\$131

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WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01

Attachment B

SCHOOL BUILDING BUDGETS

10/22/2001

NUMBER OF STUDENTS	Elementary 5,430		Middle 2,826		High 3,357		TOTAL
	Expenditures \$0	Cost per Student \$	Expenditures \$425	Cost per Student \$	Expenditures \$517	Cost per Student \$	
TOTAL 500		-		0.15		0.15	\$942
600 SUPPLIES							
GENERAL SUPPLIES	\$518	\$ 0.10	\$3,253	\$ 1.15	\$5,748	\$ 1.71	\$9,518
BOOKS/PERIODICALS	\$448	\$ 0.08	\$1,809	\$ 0.64	\$10,142	\$ 3.02	\$12,400
TOTAL 600	\$966	\$ 0.18	\$5,062	\$ 1.79	\$15,890	\$ 4.73	\$21,918
700 PROPERTY							
EQUIPMENT ORIGINAL	\$0	\$ -	\$0	\$ -	\$1,293	\$ 0.39	\$1,293
EQUIPMENT REPLACEMENT	\$0	\$ -	\$	\$ -	\$0	\$ -	\$0
TOTAL 700	\$0	\$ -	\$0	\$ -	\$1,293	\$ 0.39	\$1,293
800 DUES/FEES	\$0	\$ -	\$0	\$ -	\$109	\$ 0.03	\$109
TOTAL 1200	\$966	\$ 0.18	\$5,486	\$ 1.94	\$17,809	\$ 5.31	\$24,262
1300 VOCATIONAL EDUCATION							
300 PROFESSIONAL/TECHNICAL SERVICES	\$0	\$ -	\$	\$ -	\$0	\$ -	\$0
400 REPAIR/MAINTENANCE	\$0	\$ -	\$2,428	\$ 0.86	\$119	\$ 0.04	\$2,547
500 OTHER PURCHASED SERVICES							
CONTRACTED CARRIERS	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$0
COMMUNICATIONS	\$0	\$ -	\$135	\$ 0.05	\$0	\$ -	\$135
TRAVEL	\$0	\$ -	\$295	\$ 0.10	\$7,753	\$ 2.31	\$8,049
TOTAL 500	\$0	\$ -	\$430	\$ 0.15	\$7,753	\$ 2.31	\$8,184
600 SUPPLIES							
GENERAL SUPPLIES	\$0	\$ -	\$33,202	\$ 11.75	\$46,633	\$ 13.89	\$79,835
BOOKS/PERIODICALS	\$0	\$ -	(\$210)	\$ (0.07)	\$9,882	\$ 2.94	\$9,671
TOTAL 600	\$0	\$ -	\$32,992	\$ 11.67	\$56,515	\$ 16.83	\$89,507
700 PROPERTY							
EQUIP ORIGINAL	\$0	\$ -	\$205	\$ 0.07	\$3,032	\$ 0.90	\$3,237
EQUIP REPLACEMENT	\$0	\$ -	\$3,148	\$ 1.11	\$2,233	\$ 0.67	\$5,381
TOTAL 700	\$0	\$ -	\$3,353	\$ 1.19	\$5,265	\$ 1.57	\$8,618
800 DUES/FEES	\$0	\$ -	\$165	\$ 0.06	\$780	\$ 0.23	\$945
TOTAL 1300	\$0	\$ -	\$39,368	\$ 13.93	\$70,432	\$ 20.98	\$109,800

WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01

Attachment B

SCHOOL BUILDING BUDGETS

10/22/2001

NUMBER OF STUDENTS	Elementary 5,430		Middle 2,826		High 3,357		TOTAL
	Expenditures	Cost per Student	Expenditures	Cost per Student	Expenditures	Cost per Student	
COMMUNICATIONS	\$0	\$ -	\$248	\$ 0.09	\$1,240	\$ 0.37	\$1,487
TRAVEL	\$0	\$ -	\$0	\$ -	\$1,880	\$ 0.56	\$1,880
TOTAL 500	\$0	\$ -	\$248	\$ 0.09	\$3,119	\$ 0.93	\$3,367
600 SUPPLIES							
GENERAL SUPPLIES	\$9,515	\$ 1.75	\$6,842	\$ 2.42	\$16,460	\$ 4.90	\$32,816
BOOKS/PERIODICALS	\$39,641	\$ 7.30	\$32,873	\$ 11.63	\$32,187	\$ 9.59	\$104,701
TOTAL 600	\$49,155	\$ 9.05	\$39,714	\$ 14.05	\$48,647	\$ 14.49	\$137,517
700 PROPERTY							
EQUIP ORIGINAL	\$6,826	\$ 1.26	\$3,649	\$ 1.29	\$18,888	\$ 5.63	\$29,362
EQUIP REPLACEMENT	\$991	\$ 0.18	\$4,242	\$ 1.50	\$2,072	\$ 0.62	\$7,305
TOTAL 700	\$7,817	\$ 1.44	\$7,890	\$ 2.79	\$20,960	\$ 6.24	\$36,667
800 DUES/FEES	\$0	\$ -	\$0	\$ -	\$180	\$ 0.05	\$180
TOTAL 2200	\$62,950	\$ 11.59	\$50,010	\$ 17.70	\$74,988	\$ 22.34	\$187,949
2300 SUPPORT ADMINISTRATION: PRINCIPALS							
100 SALARIES	\$0	\$ -	\$ -	\$ -	\$0	\$ -	\$0
300 PROFESSIONAL/TECHNICAL SERVICES	\$1,774	\$ 0.33	\$2,845	\$ 1.01	\$3,183	\$ 0.95	\$7,802
400 REPAIR/MAINTENANCE	\$4,663	\$ 0.86	\$2,663	\$ 0.94	\$2,914	\$ 0.87	\$10,240
RENTAL	\$0	\$ -	\$1,932	\$ 0.68	\$0	\$ -	\$1,932
TOTAL 400	\$4,663	\$ 0.86	\$4,595	\$ 1.63	\$2,914	\$ 0.87	\$12,172
500 OTHER PURCHASED SERVICES							
CONTRACTED CARRIERS	\$0	\$ -	\$71	\$ 0.03	\$0	\$ -	\$71
COMMUNICATIONS	\$56	\$ 0.01	\$11,846	\$ 4.19	\$21,619	\$ 6.44	\$33,522
PRINTING	\$141	\$ 0.03	\$888	\$ 0.31	\$5,123	\$ 1.53	\$6,151
TRAVEL	\$8,673	\$ 1.60	\$8,379	\$ 2.96	\$7,780	\$ 2.32	\$24,832
TOTAL 500	\$8,870	\$ 1.63	\$21,113	\$ 7.47	\$34,522	\$ 10.28	\$64,575
600 SUPPLIES							
GENERAL SUPPLIES	\$13,825	\$ 2.55	\$55,294	\$ 19.57	\$27,740	\$ 8.26	\$96,859
BOOKS/PERIODICALS	\$283	\$ 0.05	\$0	\$ -	\$1,321	\$ 0.39	\$1,604
TOTAL 600	\$14,108	\$ 2.60	\$55,294	\$ 19.57	\$29,061	\$ 8.66	\$98,462
700 PROPERTY							
EQUIPMENT ORIGINAL	\$3,561	\$ 0.66	\$12,791	\$ 4.53	\$2,995	\$ 0.89	\$19,348

WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01

Attachment B

SCHOOL BUILDING BUDGETS

10/22/2001

NUMBER OF STUDENTS	Elementary		Middle		High		TOTAL
	Expenditures	Cost per Student	Expenditures	Cost per Student	Expenditures	Cost per Student	
		5,430		2,826		3,357	
EQUIPMENT REPLACEMENT	\$8,680	\$ 1.60	\$400	\$ 0.14	\$16,513	\$ 4.92	\$25,592
TOTAL 700	\$12,241	\$ 2.25	\$13,191	\$ 4.67	\$19,508	\$ 5.81	\$44,940
800 DUES/FEES	\$9,285	\$ 1.71	\$3,369	\$ 1.19	\$1,002	\$ 0.30	\$13,656
TOTAL 2300	\$50,940	\$ 9.38	\$100,478	\$ 35.55	\$90,190	\$ 26.87	\$241,608
2400 SUPPORT PUPIL HEALTH: NURSES							
400 REPAIR/MAINTENTANCE	\$70	\$ 0.01	\$35	\$ 0.01	\$295	\$ 0.09	\$400
500 OTHER PURCHASED SERVICES							
PRINTING	\$52	\$ 0.01	\$174	\$ 0.06	\$396	\$ 0.12	\$622
TRAVEL	\$0	\$ -	\$184	\$ 0.07	\$904	\$ 0.27	\$1,088
TOTAL 500	\$52	\$ 0.01	\$358	\$ 0.13	\$1,300	\$ 0.39	\$1,709
600 SUPPLIES							
GENERAL SUPPLIES	\$9,208	\$ 1.70	\$4,022	\$ 1.42	\$8,829	\$ 2.63	\$22,060
BOOKS/PERIODICALS	\$0	\$ -	\$134	\$ 0.05	\$62	\$ 0.02	\$196
TOTAL 600	\$9,208	\$ 1.70	\$4,156	\$ 1.47	\$8,891	\$ 2.65	\$22,255
700 EQUIPMENT ORIGINAL	\$0	\$ -	\$0	\$ -	\$793	\$ 0.24	\$793
EQUIPMENT REPLACEMENT	\$0	\$ -	\$0	\$ -	\$1,924	\$ 0.57	\$1,924
TOTAL 700	\$0	\$ -	\$0	\$ -	\$2,717	\$ 0.81	\$2,717
800 DUES/FEES	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$0
TOTAL 2400	\$9,330	\$ 1.72	\$4,549	\$ 1.61	\$13,203	\$ 3.93	\$27,082
2900 OTHER SUPPORT SERVICE							
100 SALARIES	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$0
TOTAL 2900	\$0	\$ -	\$0	\$ -	\$0	\$ -	\$0
3200 STUDENT ACTIVITIES							
500 OTHER PURCHASED SERVICES							
CONTRACTED CARRIERS	\$0	\$ -	\$0	\$ -	4,857	\$ 1.45	\$4,857
PRINTING	\$0	\$ -	\$0	\$ -	9,750	\$ 2.90	\$9,750
TRAVEL	\$0	\$ -	\$0	\$ -	2,721	\$ 0.81	\$2,721
TOTAL 500	\$0	\$ -	\$0	\$ -	\$ 17,328	\$ 5.16	\$17,328
600 SUPPLIES							

WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01

Attachment B

SCHOOL BUILDING BUDGETS

10/22/2001

NUMBER OF STUDENTS	Elementary		Middle		High		TOTAL
	Expenditures	Cost per Student	Expenditures	Cost per Student	Expenditures	Cost per Student	
		5,430		2,826		3,357	
GENERAL SUPPLIES	\$0	\$ -	\$ 800	\$ 0.28	3,216	\$ 0.96	\$4,016
BOOKS AND PERIODICALS	\$0	\$ -	\$0	\$ -	1,455	\$ 0.43	\$1,455
TOTAL 600	\$0	\$ -	\$800	\$ 0.28	\$ 4,671	\$ 1.39	\$5,471
700 EQUIPMENT ORIGINAL	\$0	\$ -	\$0	\$ -	\$ -	\$ -	\$0
TOTAL 700	\$0	\$ -	\$0	\$ -	\$ -	\$ -	\$0
800 DUES AND FEES	\$0	\$ -	\$0	\$ -	\$ 1,296	\$ 0.39	\$1,296
TOTAL 800	\$0	\$ -	\$0	\$ -	\$ 1,296	\$ 0.39	\$1,296
TOTAL 3200	\$0	\$ -	\$ 800	\$ 0.28	\$ 23,295	\$ 6.94	\$ 24,095
GRAND TOTAL	\$730,537	\$ 134.54	\$442,153	\$ 156.46	\$633,120	\$ 188.60	\$1,805,809
CARRYOVER ADJUSTMENT	\$1,362	\$ 0.25	\$14,461	\$ 5.12	(\$3,704)	\$ (1.10)	\$12,119
TOTAL WITH CARRYOVER	\$731,899	\$135	\$456,614	\$162	\$629,416	\$187	\$1,817,928
2001-02 Per Pupil Allocation Amount	\$	141.00	\$	141.00	\$	141.00	
Elementary/Middle/High Weighting Factor		0.94		1.22		1.36	
Weighted Per Pupil Amount	\$	132.54	\$	172.02	\$	191.76	
2002-03 Recommended Per Pupil Allocation Amount	\$	147.00	\$	147.00	\$	147.00	
Elementary/Middle/High Weighting Factor	\$	0.92	\$	1.10	\$	1.27	
Weighted Per Pupil Amount	\$	135.24	\$	161.70	\$	186.69	

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WEST CHESTER AREA SCHOOL DISTRICT

ATTACHMENT "C"

12/5/01

Price Comparison by Year

Item	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	01-02 v. 94-95 01-02 v. 00-01	
									%inc./.(dec.)	%inc./.(dec.)
Xerographic Paper 8-1/2 x 11/per carton	16.54	31.95	19.80	17.35	20.60	17.20	22.34	20.70	25.2%	-7.3%
Transparency Film for Copiers PP2500, 3M	-	-	-	-	-	-	-	12.69	(new item)	(new item)
Overhead Projector 3M 9050/9060 (98-99)	145.00	122.00	134.95	144.20	124.00	125.00	141.19	125.00	-13.8%	-11.5%
Cassette Recorder/Player Eiki 5090A	74.00	71.60	64.40	67.29	67.25	65.33	68.74	65.90	-10.9%	-4.1%
Kindergarten #38 Prang 8 colors/lift-lid/per doz.	7.08	7.20	7.44	7.10	5.64	6.96	7.09	5.40	-23.7%	-23.8%
Crayons - Grades 3-8 - Per doz. (brand change to Prang in 93-94)	2.64	2.64	2.88	2.88	1.92	2.52	2.40	2.07	-21.6%	-13.8%
Composition Books - each 72 pages/stapled	0.18	0.22	0.24	0.26	0.26	0.33	0.31	0.30	66.7%	-3.2%
Construction Paper - per pkg./50 9 x 12/green	0.44	0.46	0.50	0.50	0.44	0.83	0.74	0.73	65.9%	-1.4%
VHS Video Tape Recorder Panasonic AG1330	n/a	n/a	228.00	214.00	210.00	188.00	183.00	187.00	-	2.2%
Computer iMac 4	n/a	n/a	1299.00	1499.00	1900.00	1799.00	949.00	918.00	-	-3.3%
Xerox Copier model 5680	n/a	n/a	n/a	n/a	n/a	34650.00	34650.00	34650.00	-	0.0%
Xerox Supplies of model 5680 (per copy)	n/a	n/a	n/a	n/a	n/a	0.001	0.001	0.001	-	0.0%
Xerox Copier model 5352	n/a	n/a	n/a	n/a	n/a	10725.00	10725.00	10725.00	-	0.0%
Xerox Supplies of model 5352 (per copy)	n/a	n/a	n/a	n/a	n/a	0.00335	0.00335	0.00335	-	0.0%
Laser Cartridge for HP 4000	n/a	n/a	n/a	n/a	n/a	57.89	57.89	57.89	-	0.0%
Plaster Craft Gauze 20LB ctn. (Art)	n/a	n/a	n/a	n/a	n/a	21.25	23.30	28.00	-	20.2%
Microscopes Parco LTM0302F	n/a	n/a	n/a	n/a	n/a	240.00	240.00	298.00	-	24.2%

WEST CHESTER AREA SCHOOL DISTRICT

Item	Price Comparison by Year								01-02 v. 94-95	01-02 v. 00-01
	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	%inc./dec.)	%inc./dec.)
Textbooks										
Math Pupil Text Lv 1	16.14	18.48	20.34	19.98	19.80	21.57	21.57	24.25	50.2%	12.4%
Lv 2	16.14	18.48	20.34	19.98	19.80	21.57	21.57	24.25	50.2%	12.4%
Math Pupil Text Lv 6	28.35	31.20	35.73	41.22	41.22	45.66	47.70	49.86	75.9%	4.5%
Math Pupil Text Lv 4	27.63	31.62	n/a	37.50	37.89	39.78	41.76	46.95	69.9%	12.4%
Math Pupil Text Lv 5	27.63	31.62	34.80	37.50	37.89	39.78	41.76	46.95	69.9%	12.4%
Algebra II Pupil Text	-	-	-	-	-	46.97	49.97	51.97	-	4.0%

WEST CHESTER AREA SCHOOL DISTRICT
Office of Director of Secondary Education
December 5, 2001

Attachment D

To: Mrs. Moore
From: Michael DiBartolomeo *M/D*
Re: Athletic General Fund Budget Recommendations

After consulting with the athletic directors at both the high school and middle school level, I am recommending the following increases to the general fund athletic budgets for 2002-03.

Middle Schools

I am recommending increasing the general fund athletic budget at each middle school from \$32,000 to \$34,500 to help cover the increased transportation costs the schools have incurred over the last two years. The total increase would be \$2,500 or 7.8%.

As an example of the increased costs, at Stetson, Ms Cornelius reported that transportation costs this fall were \$685 more this year than a year ago for the same number of bus trips. Assuming similar increases for the winter and spring programs, the increased costs this year alone would be \$2055. Since these costs have increased two years in a row with no increase in budgets last year and will increase again next year, I have added an additional \$445 to cover those increases as well. Please note: transportation costs increased 3% between 1999-00 and 2000-01; 3.3% between 2000/01 and 2001-02 and will increase next year at the CPI rate.

High Schools

The high school athletic directors have also reported increased costs for transportation - 6.3% for the past two years plus the CPI next year. However, gate receipts have also risen, thus off-setting some of the transportation increases. Based on their input and a review of previous expenditures and revenues, I am recommending a slight increase of 1.8% or \$2,000 per high school. The high school general fund athletic budgets would increase from \$110,000 to \$112,000.

ATHLETIC EXPENSES FOR MIDDLE SCHOOLS

11/29/2001

Attachment D

		2000-01	1999-00	1997-98	1996-97
300	GAME OFFICIALS	25,130.00	24,275	24,025	21,775
430	REPAIRS TO EQUIP	3,985.63	1,469	3,600	3,051
513	CONTRACTED CARRIERS	29,030.70	26,645	30,880	25,496
530	COMMUNICATIONS			900	400
550	PRINTING	80.00			
580	TRAVEL			-	135
610	SUPPLIES	34,731.64	33,317	29,105	31,245
750	EQUIPMENT			-	4,740
810	DUES AND FEES	519.00	466	1,490	709
TOTAL		93,476.97	86,172	90,000	87,551

**WEST CHESTER AREA SCHOOL DISTRICT
ATHLETIC EXPENSES FOR HIGH SCHOOLS**

11/29/2001

Attachment D

2000-01			
	GENERAL FUND	ATHLETIC FUND	TOTAL
GAME WORKERS & OFFICIALS	27,547	75,237	102,784
REPAIRS TO EQUIP	12,963	28	12,991
RENTAL OF EQUIPMENT	160	-	160
CONTRACTED CARRIERS	93,827	-	93,827
TRAVEL	5,088	2,935	8,023
PRINTING AND BINDING	16	75	91
SUPPLIES	53,372	14,564	67,936
EQUIPMENT	5,589	199	5,788
DUES AND FEES	23,065	949	24,014
TOTAL	221,627	93,986	315,613

EXPENSES INCLUDED FOR PLAYOFF GAMES	
LEAGUE/DISTRICT1 CHAMPIONSHIP GAMES	LEAGUE/DISTRICT1 CHAMPIONSHIP GAMES
H. SOCCER (B & G)	E. SOFTBALL (G)
H. TENNIS (G)	E. LACROSSE (B & G)
H. GOLF (B)	E. TENNIS (B)
H. CROSS COUNTRY (B & G)	STATE
H. FIELD HOCKEY (G)	CHAMPIONSHIP GAMES
H. BASKETBALL (B)	H. SOCCER (B)
H. WRESTLING (B)	H. GOLF (B)
H. SWIMMING (B & G)	H. CROSS COUNTRY (B & G)
H. INDOOR TRACK (B & G)	H. WRESTLING (B)
H. LACROSSE (B & G)	H. SWIMMING (G)
H. TRACK (B & G)	H. INDOOR TRACK (B & G)
E. BASEBALL (B)	H. TRACK (B)
E. TRACK (B & G)	

1999-00			
	GENERAL FUND	ATHLETIC FUND	TOTAL
GAME WORKERS & OFFICIALS	29,610	60,949	90,559
REPAIRS TO EQUIP	11,500	-	11,500
CONTRACTED CARRIERS	89,866	1,780	91,646
TRAVEL	3,682	5,865	9,547
SUPPLIES	58,975	12,875	71,850
EQUIPMENT	2,944	895	3,839
DUES AND FEES	25,811	12,470	38,281
TOTAL	222,388	94,834	317,222

EXPENSES INCLUDED FOR PLAYOFF GAMES	
LEAGUE/DISTRICT1 CHAMPIONSHIP GAMES	STATE CHAMPIONSHIP GAMES
H. TRACK (B & G)	E. TRACK (B & G)
H. WRESTLING (B)	E. WRESTLING (B)
H. SWIMMING (B)	E. BASEBALL (B)
H. BASKETBALL (B)	E. BASKETBALL (B & G)
H. LACROSSE (B & G)	E. SOFTBALL (G)
	E. TENNIS (B)

1996-97			
	GENERAL FUND	ATHLETIC FUND	TOTAL
GAME WORKERS & OFFICIALS	29,468	51,579	81,047
REPAIRS TO EQUIP	12,735	845	13,580
CONTRACTED CARRIERS	83,533	991	84,524
TRAVEL	2,435	4,426	6,861
SUPPLIES	43,415	6,613	50,028
EQUIPMENT	3,243	2,260	5,503
DUES AND FEES	28,119	8,230	36,349
TOTAL	202,948	74,944	277,892

EXPENSES INCLUDED FOR PLAYOFF GAMES	
LEAGUE/DISTRICT1 CHAMPIONSHIP GAMES	STATE CHAMPIONSHIP GAMES
H. SOCCER (B)	H. SOCCER (G)
H. CROSS COUNTRY (B)	
H. CROSS COUNTRY (G)	
H. SOCCER (G)	
H. TENNIS (G)	

1992-93			
	GENERAL FUND	ATHLETIC FUND	TOTAL
GAME WORKERS & OFFICIALS	31,733	41,813	73,546
REPAIRS TO EQUIP	11,410	-	11,410
CONTRACTED CARRIERS	81,386	1,450	82,836
TRAVEL	2,321	2,335	4,656
SUPPLIES	51,504	2,590	54,094
EQUIPMENT	5,995	-	5,995
DUES AND FEES	17,569	-	17,569
TOTAL	201,918	48,188	250,106

EXPENSES INCLUDED FOR PLAYOFF GAMES	
LEAGUE/DISTRICT1 CHAMPIONSHIP GAMES	STATE CHAMPIONSHIP GAMES
E. SWIMMING (G)	H. GYMNASTICS (G)
E. TENNIS (G)	H. INDOOR TRACK (B)
E. TRACK (G)	
E. VOLLEYBALL (G)	
H. CROSS COUNTRY (B)	
H. CROSS COUNTRY (G)	
H. GYMNASTICS (G)	
H. LACROSSE (B)	
H. LACROSSE (G)	

HIGH SCHOOL GATE RECEIPTS

11/30/2001

Attachment D

2000-01				
	HENDERSON	EAST	TOTAL	AVG
FOOTBALL	12,650	25,952	38,603	19,301
HOCKEY			-	-
B. BASKETBALL	8,757	7,409	16,166	8,083
G. BASKETBALL	1,828	2,326	4,154	2,077
B. LACROSSE	5,315	3,508	8,822	4,411
G. LACROSSE	2,117	956	3,073	1,537
WRESTLING	2,341	1,058	3,399	1,700
G. SOCCER	4,529	2,690	7,219	3,610
B. SOCCER	5,892	4,866	10,758	5,379
	43,429	48,765	92,194	46,097

1999-00				
	HENDERSON	EAST	TOTAL	AVG
FOOTBALL	14,571	24,686	39,257	19,629
HOCKEY			-	-
B. BASKETBALL	5,049	6,164	11,213	5,607
G. BASKETBALL	2,083	1,910	3,993	1,997
B. LACROSSE	6,422	2,440	8,862	4,431
G. LACROSSE	2,176	1,404	3,580	1,790
WRESTLING	2,394	1,724	4,118	2,059
G. SOCCER	4,223	2,416	6,639	3,320
B. SOCCER	5,431	3,098	8,529	4,265
VOLLEYBALL	510	-	510	255
	42,859	43,842	86,701	43,351

1996-97				
	HENDERSON	EAST	TOTAL	AVG
FOOTBALL	12,618	22,383	35,001	17,501
HOCKEY			-	-
B. BASKETBALL	6,646	5,058	11,704	5,852
G. BASKETBALL	1,608	1,652	3,260	1,630
B. LACROSSE	3,752	3,210	6,962	3,481
G. LACROSSE	630	866	1,496	748
WRESTLING	2,640	1,210	3,850	1,925
G. SOCCER	2,928	1,484	4,412	2,206
B. SOCCER	4,614	1,902	6,516	3,258
	35,436	37,765	73,201	36,601

1992-93				
	HENDERSON	EAST	TOTAL	AVG
FOOTBALL	11,374	13,384	24,758	12,379
HOCKEY	2,136		2,136	1,068
B. BASKETBALL	5,842	5,058	10,900	5,450
G. BASKETBALL		1,300	1,300	650
B. LACROSSE	2,015	1,025	3,040	1,520
G. LACROSSE	1,063	1,216	2,279	1,140
WRESTLING	2,245	2,256	4,501	2,251
G. SOCCER	1,438	-	1,438	719
B. SOCCER	3,924	-	3,924	1,962
TOTAL	30,037	24,239	54,276	27,138

ADDITIONAL COST ANALYSES

**COMPARISON OF STUDENT COSTS: 2000-01 TO 1999-00
FOR ELEMENTARY, MIDDLE, AND HIGH SCHOOLS**

**HIGH SCHOOL AND MIDDLE SCHOOL
PER STUDENT COST BY PROGRAM**

WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01
SCHOOL BUILDING BUDGETS

12/4/2001

NUMBER OF STUDENTS	Elementary			Middle			High			TOTAL 1999-00	TOTAL 2000-01	TOTAL 00-01 vs. 99-00
	5697	5,430	00-01 vs. 99-00	2,749	2,826	00-01 vs. 99-00	3,265	3,357	00-01 vs. 99-00			
	1999-00	2000-01		1999-00	2000-01		1999-00	2000-01				
Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student				
1100 INSTRUCTION: CLASSROOM												
100 SALARIES	\$ 4.39	\$ 6.12	\$ 1.73							\$ 4.39	\$ 6.12	1.73
300 PROFESSIONAL/TECHNICAL SVCS.	\$ 0.04	\$ 0.02	\$ (0.02)	\$ 0.04	\$ 0.07	\$ 0.03	\$ 0.05	\$ 0.01	\$ (0.04)	\$ 0.13	0.10	(0.03)
400 PURCHASED PROPERTY SERVICES												
REPAIR/MAINTENANCE	\$ 2.99	\$ 4.72	\$ 1.73	\$ 1.19	\$ 1.67	\$ 0.48	\$ 2.19	\$ 2.01	\$ (0.18)	\$ 6.37	8.40	2.03
EQUIPMENT RENTAL	\$ 11.88	\$ 14.13	\$ 2.25	\$ 17.19	\$ 17.70	\$ 0.51	\$ 24.69	\$ 23.92	\$ (0.77)	\$ 53.76	55.75	1.99
TOTAL 400	\$ 14.87	\$ 18.85	\$ 3.98	\$ 18.38	\$ 19.37	\$ 0.99	\$ 26.88	\$ 25.94	\$ (0.94)	\$ 60.13	64.15	4.02
500 OTHER PURCHASED SERVICES												
CONTRACTED CARRIERS				\$ 1.50	\$ 0.19	\$ (1.31)	\$ 0.94	\$ 0.84	\$ (0.10)	\$ 2.44	1.03	(1.41)
COMMUNICATIONS	\$ 1.70	\$ 1.63	\$ (0.07)	\$ 0.05	\$ 0.04	\$ (0.01)				\$ 1.75	1.66	(0.09)
PRINTING	\$ 1.53	\$ 2.79	\$ 1.26	\$ 4.45	\$ 3.89	\$ (0.56)	\$ 9.25	\$ 8.99	\$ (0.26)	\$ 15.23	15.66	0.43
TRAVEL	\$ 0.42	\$ 0.78	\$ 0.36	\$ 1.19	\$ 0.82	\$ (0.37)	\$ 0.20	\$ 0.23	\$ 0.03	\$ 1.81	1.83	0.02
TOTAL 500	\$ 3.65	\$ 5.20	\$ 1.55	\$ 7.19	\$ 4.93	\$ (2.26)	\$ 10.39	\$ 10.06	\$ (0.33)	\$ 21.23	20.19	(1.04)
600 SUPPLIES												
GENERAL SUPPLIES	\$ 47.03	\$ 51.07	\$ 4.04	\$ 33.57	\$ 29.80	\$ (3.77)	\$ 28.29	\$ 30.73	\$ 2.44	\$ 108.89	111.61	2.72
BOOKS/PERIODICALS	\$ 22.55	\$ 24.03	\$ 1.48	\$ 31.04	\$ 17.36	\$ (13.68)	\$ 36.22	\$ 24.58	\$ (11.64)	\$ 89.81	65.96	(23.85)
TOTAL 600	\$ 69.58	\$ 75.10	\$ 5.52	\$ 64.61	\$ 47.16	\$ (17.45)	\$ 64.51	\$ 55.31	\$ (9.20)	\$ 198.70	177.57	(21.13)
700 PROPERTY												
EQUIP ORIGINAL	\$ 7.52	\$ 5.05	\$ (2.47)	\$ 2.69	\$ 7.68	\$ 4.99	\$ 3.95	\$ 3.13	\$ (0.82)	\$ 14.16	15.87	1.71
EQUIP REPLACEMENT	\$ 0.43	\$ 0.39	\$ (0.04)	\$ 0.29	\$ 0.48	\$ 0.19		\$ 1.51	\$ 1.51	\$ 0.72	2.37	1.65
TOTAL 700	\$ 7.95	\$ 5.44	\$ (2.51)	\$ 2.98	\$ 8.16	\$ 5.18	\$ 3.95	\$ 4.64	\$ 0.69	\$ 14.88	18.24	3.36
800 DUES/FEES	\$ 0.08	\$ 0.26	\$ 0.18	\$ 0.25	\$ 4.16	\$ 3.91	\$ 0.25	\$ 0.43	\$ 0.18	\$ 0.58	4.85	4.27
TOTAL 1100	\$ 100.56	\$ 110.98	\$ 10.42	\$ 93.45	\$ 83.85	\$ (9.60)	\$ 106.02	\$ 96.39	\$ (9.63)	\$ 300.04	291.22	(8.82)
1200 SPECIAL EDUCATION PROGRAMS												
300 PROFESSIONAL/TECHNICAL SVCS.												
400 REPAIR/MAINTENANCE												
500 OTHER PURCHASED SERVICES							\$ 0.05		\$ (0.05)			
CONTRACTED CARRIERS					\$ 0.15	\$ 0.15		\$ 0.12	\$ 0.12		0.27	0.27
COMMUNICATIONS												
TRAVEL				\$ 0.16		\$ (0.16)	\$ 0.11	\$ 0.04	\$ (0.07)	\$ 0.27	0.04	(0.23)
TOTAL 500				\$ 0.16	\$ 0.15	\$ (0.01)	\$ 0.16	\$ 0.15	\$ (0.01)	\$ 0.32	0.30	(0.02)
600 SUPPLIES												
GENERAL SUPPLIES	\$ 0.49	\$ 0.10	\$ (0.39)	\$ 1.22	\$ 1.15	\$ (0.07)	\$ 1.96	\$ 1.71	\$ (0.25)	\$ 3.67	2.96	(0.71)
BOOKS/PERIODICALS	\$ 0.33	\$ 0.08	\$ (0.25)	\$ 0.77	\$ 0.64	\$ (0.13)	\$ 2.66	\$ 3.02	\$ 0.36	\$ 3.76	3.74	(0.02)
TOTAL 600	\$ 0.82	\$ 0.18	\$ (0.64)	\$ 1.99	\$ 1.79	\$ (0.20)	\$ 4.62	\$ 4.73	\$ 0.11	\$ 7.43	6.70	(0.73)
700 PROPERTY												
EQUIPMENT ORIGINAL				\$ 0.35		\$ (0.35)	\$ 0.53	\$ 0.39	\$ (0.14)	\$ 0.88	0.39	(0.49)
EQUIPMENT REPLACEMENT												
TOTAL 700				\$ 0.35		\$ (0.35)	\$ 0.53	\$ 0.39	\$ (0.14)	\$ 0.88	0.39	(0.49)
800 DUES/FEES							\$ 0.03	\$ 0.03	\$ 0.00	\$ 0.03	0.03	0.00

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WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01
SCHOOL BUILDING BUDGETS

12/4/2001

NUMBER OF STUDENTS	Elementary			Middle			High			TOTAL 1999-00	TOTAL 2000-01	TOTAL 00-01 vs. 99-00
	5697	5,430	00-01 vs. 99-00	2,749	2,826	00-01 vs. 99-00	3,265	3,357	00-01 vs. 99-00			
	1999-00	2000-01		1999-00	2000-01		1999-00	2000-01				
	Cost/Student	Cost/Student		Cost/Student	Cost/Student		Cost/Student	Cost/Student				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL 1200	0.82	0.18	(0.64)	2.50	1.94	(0.56)	5.34	5.31	(0.03)	8.66	7.42	(1.24)
1300 VOCATIONAL EDUCATION												
300 PROFESSIONAL/TECHNICAL SVCS.							0.19		(0.19)	0.19		(0.19)
400 REPAIR/MAINTENANCE				0.63	0.86	0.23	0.41	0.04	(0.37)	1.04	0.89	(0.15)
500 OTHER PURCHASED SERVICES												
CONTRACTED CARRIERS				0.05	0.05	(0.00)				0.05	0.05	(0.00)
COMMUNICATIONS				0.02	0.10	0.08	1.35	2.31	0.96	1.37	2.41	1.04
TRAVEL												
TOTAL 500				0.07	0.15	0.08	1.35	2.31	0.96	1.42	2.46	1.04
600 SUPPLIES												
GENERAL SUPPLIES				10.63	11.75	1.12	14.67	13.89	(0.78)	25.30	25.64	0.34
BOOKS/PERIODICALS				0.43	(0.07)	(0.50)	5.65	2.94	(2.71)	6.08	2.87	(3.21)
TOTAL 600				11.06	11.67	0.61	20.32	16.83	(3.49)	31.38	28.51	(2.87)
700 PROPERTY												
EQUIP ORIGINAL				0.72	0.07	(0.65)	0.31	0.90	0.59	1.03	0.98	(0.05)
EQUIP REPLACEMENT				0.15	1.11	0.96	0.07	0.67	0.60	0.22	1.78	1.56
TOTAL 700				0.87	1.19	0.32	0.38	1.57	1.19	1.25	2.75	1.50
800 DUES/FEES				0.06	0.06	(0.00)	0.67	0.23	(0.44)	0.73	0.29	(0.44)
TOTAL 1300				12.68	13.93	1.25	23.32	20.98	(2.34)	36.01	34.91	(1.10)
2100 PUPIL PERSONNEL: (GUIDANCE, ATTENTANCE, PSYCHOLOGISTS)												
300 PROF/TECH							0.05	0.54	0.49	0.05	0.54	0.49
400 PURCHASED PROPERTY SVCS.												
REPAIR/MAINTENANCE							0.58	0.40	(0.18)	0.58	0.40	(0.18)
RENTAL							0.13	0.29	0.16	0.13	0.29	0.16
TOTAL 400							0.71	0.68	(0.03)	0.71	0.68	(0.03)
500 OTHER PURCHASED SERVICES												
CONTRACTED CARRIERS					0.01	0.01					0.01	0.01
INSURANCE												
COMMUNICATIONS				0.32		(0.32)	0.87	0.06	(0.81)	1.19	0.06	(1.13)
PRINTING					0.03	0.03	0.34	1.09	0.75	0.34	1.12	0.78
TRAVEL					0.35	0.35		0.45	0.45		0.80	0.80
TOTAL 500				0.32	0.39	0.07	1.21	1.60	0.39	1.53	1.99	0.46
600 SUPPLIES												
GENERAL SUPPLIES	0.36	0.62	0.26	0.14	0.88	0.74	1.88	1.73	(0.15)	2.38	3.24	0.86
BOOKS/PERIODICALS	0.04	0.02	(0.02)	0.83	0.29	(0.54)	0.09	0.91	0.82	0.96	1.22	0.26
TOTAL 600	0.39	0.64	0.25	0.97	1.17	0.20	1.97	2.64	0.67	3.33	4.46	1.13
700 PROPERTY												
EQUIPMENT ORIGINAL							0.11	0.22	0.11	0.11	0.22	0.11
EQUIPMENT REPLACEMENT							0.76	0.12	(0.64)	0.76	0.12	(0.64)
TOTAL 700							0.87	0.35	(0.52)	0.87	0.35	(0.52)

WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01
SCHOOL BUILDING BUDGETS

12/4/2001

NUMBER OF STUDENTS	Elementary			Middle			High			TOTAL 1999-00	TOTAL 2000-01	TOTAL 00-01 vs. 99-00
	5697	5,430	00-01 vs. 99-00	2,749	2,826	00-01 vs. 99-00	3,265	3,357	00-01 vs. 99-00			
	1999-00	2000-01		1999-00	2000-01		1999-00	2000-01				
Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student				
800 DUES/FEES	\$ 0.39	\$ 0.04	\$ 0.30	\$ 0.07	\$ 0.04	\$ (0.03)	\$ 0.06	\$ 0.03	\$ (0.03)	\$ 0.13	0.11	(0.02)
TOTAL 2100	\$ 0.39	\$ 0.69	\$ 0.30	\$ 1.35	\$ 1.60	\$ 0.25	\$ 4.86	\$ 5.84	\$ 0.98	\$ 6.62	8.12	1.50
2200 SUPPORT INSTRUCTIONAL: LIBRARY												
100 SALARIES	\$ 1.92		\$ (1.92)							\$ 1.92		(1.92)
300 PROFESSIONAL/TECHNICAL SVCS.												
400 PURCHASED PROPERTY SERVICES REPAIR/MAINTENANCE	\$ 0.62	\$ 1.10	\$ 0.48	\$ 0.63	\$ 0.76	\$ 0.13	\$ 0.74	\$ 0.62	\$ (0.12)	\$ 1.99	2.48	0.49
TOTAL 400	\$ 0.62	\$ 1.10	\$ 0.48	\$ 0.63	\$ 0.76	\$ 0.13	\$ 0.74	\$ 0.62	\$ (0.12)	\$ 1.99	2.48	0.49
500 OTHER PURCHASED SERVICES COMMUNICATIONS	\$ 0.01		\$ (0.01)	\$ 0.10	\$ 0.09	\$ (0.01)	\$ 0.36	\$ 0.37	\$ 0.01	\$ 0.47	0.46	(0.01)
TRAVEL				\$ 0.04		\$ (0.04)	\$ 0.58	\$ 0.56	\$ (0.02)	\$ 0.62	0.56	(0.06)
TOTAL 500	\$ 0.01		\$ (0.01)	\$ 0.14	\$ 0.09	\$ (0.05)	\$ 0.94	\$ 0.93	\$ (0.01)	\$ 1.09	1.02	(0.07)
600 SUPPLIES GENERAL SUPPLIES	\$ 1.29	\$ 1.75	\$ 0.46	\$ 1.41	\$ 2.42	\$ 1.01	\$ 6.73	\$ 4.90	\$ (1.83)	\$ 9.43	9.08	(0.35)
BOOKS/PERIODICALS	\$ 7.05	\$ 7.30	\$ 0.25	\$ 10.64	\$ 11.63	\$ 0.99	\$ 6.96	\$ 9.59	\$ 2.63	\$ 24.65	28.52	3.87
TOTAL 600	\$ 8.34	\$ 9.05	\$ 0.71	\$ 12.05	\$ 14.05	\$ 2.00	\$ 13.69	\$ 14.49	\$ 0.80	\$ 34.08	37.60	3.52
700 PROPERTY EQUIP ORIGINAL	\$ 1.08	\$ 1.26	\$ 0.18	\$ 1.21	\$ 1.29	\$ 0.08	\$ 3.00	\$ 5.63	\$ 2.63	\$ 5.29	8.17	2.88
EQUIP REPLACEMENT	\$ 0.32	\$ 0.18	\$ (0.14)	\$ 2.16	\$ 1.50	\$ (0.66)	\$ 0.74	\$ 0.62	\$ (0.12)	\$ 3.22	2.30	(0.92)
TOTAL 700	\$ 1.40	\$ 1.44	\$ 0.04	\$ 3.37	\$ 2.79	\$ (0.58)	\$ 3.74	\$ 6.24	\$ 2.50	\$ 8.51	10.48	1.97
800 DUES/FEES							\$ 0.06	\$ 0.05	\$ (0.01)	\$ 0.06	0.05	(0.01)
TOTAL 2200	\$ 12.28	\$ 11.59	\$ (0.69)	\$ 16.19	\$ 17.70	\$ 1.51	\$ 19.16	\$ 22.34	\$ 3.18	\$ 47.65	51.63	3.98
2300 SUPPORT ADMINISTRATION: PRINCIPALS												
100 SALARIES												
300 PROFESSIONAL/TECHNICAL SVCS.	\$ 0.84	\$ 0.33	\$ (0.51)	\$ 0.74	\$ 1.01	\$ 0.27	\$ 1.19	\$ 0.95	\$ (0.24)	\$ 2.77	2.28	(0.49)
400 REPAIR/MAINTENANCE RENTAL	\$ 0.43	\$ 0.86	\$ 0.43	\$ 1.15	\$ 0.94	\$ (0.21)	\$ 1.54	\$ 0.87	\$ (0.67)	\$ 3.12	2.67	(0.45)
TOTAL 400	\$ 0.43	\$ 0.86	\$ 0.43	\$ 1.15	\$ 1.63	\$ 0.48	\$ 1.54	\$ 0.87	\$ (0.67)	\$ 3.12	3.35	0.23
500 OTHER PURCHASED SERVICES CONTRACTED CARRIERS					\$ 0.03	\$ 0.03					0.03	0.03
COMMUNICATIONS	\$ 0.05	\$ 0.01	\$ (0.04)	\$ 4.19	\$ 4.19	\$ 0.00	\$ 8.43	\$ 6.44	\$ (1.99)	\$ 12.67	10.64	(2.03)
PRINTING	\$ 0.04	\$ 0.03	\$ (0.01)	\$ 0.17	\$ 0.31	\$ 0.14	\$ 0.18	\$ 1.53	\$ 1.35	\$ 0.39	1.87	1.48
TRAVEL	\$ 0.76	\$ 1.60	\$ 0.84	\$ 3.28	\$ 2.96	\$ (0.32)	\$ 1.97	\$ 2.32	\$ 0.35	\$ 6.01	6.88	0.87
TOTAL 500	\$ 0.85	\$ 1.63	\$ 0.78	\$ 7.64	\$ 7.47	\$ (0.17)	\$ 10.58	\$ 10.28	\$ (0.30)	\$ 19.07	19.39	0.32
600 SUPPLIES GENERAL SUPPLIES	\$ 1.83	\$ 2.55	\$ 0.72	\$ 17.48	\$ 19.57	\$ 2.09	\$ 6.23	\$ 8.26	\$ 2.03	\$ 25.54	30.38	4.84
BOOKS/PERIODICALS	\$ 0.02	\$ 0.05	\$ 0.03	\$ 0.53		\$ (0.53)	\$ 0.12	\$ 0.39	\$ 0.27	\$ 0.67	0.45	(0.22)
TOTAL 600	\$ 1.85	\$ 2.60	\$ 0.75	\$ 18.01	\$ 19.57	\$ 1.56	\$ 6.35	\$ 8.66	\$ 2.31	\$ 26.21	30.82	4.61
700 PROPERTY EQUIPMENT ORIGINAL	\$ 0.68	\$ 0.66	\$ (0.02)	\$ 9.78	\$ 4.53	\$ (5.25)	\$ 2.45	\$ 0.89	\$ (1.56)	\$ 12.91	6.07	(6.84)

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WEST CHESTER AREA SCHOOL DISTRICT
PER PUPIL ALLOCATION
2000-01
SCHOOL BUILDING BUDGETS

12/4/2001

NUMBER OF STUDENTS	Elementary			Middle			High			TOTAL 1999-00	TOTAL 2000-01	TOTAL 00-01 vs. 99-00
	5697	5,430	00-01 vs. 99-00	2,749	2,826	00-01 vs. 99-00	3,265	3,357	00-01 vs. 99-00			
	1999-00	2000-01		1999-00	2000-01		1999-00	2000-01				
Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student	Cost/Student				
EQUIPMENT REPLACEMENT	\$ 0.04	\$ 1.60	\$ 1.56	\$ 0.57	\$ 0.14	\$ (0.43)	\$ 0.68	\$ 4.92	\$ 4.24	\$ 1.29	6.66	5.37
TOTAL 700	\$ 0.72	\$ 2.25	\$ 1.53	\$ 10.35	\$ 4.67	\$ (5.68)	\$ 3.13	\$ 5.81	\$ 2.68	\$ 14.20	12.73	(1.47)
800 DUES/FEES		\$ 1.71	\$ 1.71	\$ 1.01	\$ 1.19	\$ 0.18	\$ 0.60	\$ 0.30	\$ (0.30)	\$ 1.61	3.20	1.59
TOTAL 2300	\$ 6.10	\$ 9.38	\$ 3.28	\$ 38.90	\$ 35.55	\$ (3.35)	\$ 23.39	\$ 26.87	\$ 3.48	\$ 66.98	71.80	4.82
2400 SUPPORT PUPIL HEALTH: NURSES												
400 REPAIR/MAINTENTANCE	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.03	\$ 0.01	\$ (0.02)	\$ 0.04	\$ 0.09	\$ 0.05	\$ 0.08	0.11	0.03
500 OTHER PURCHASED SERVICES												
PRINTING	\$ 0.01	\$ 0.01	\$ (0.00)	\$ 0.04	\$ 0.06	\$ 0.02	\$ 0.17	\$ 0.12	\$ (0.05)	\$ 0.22	0.19	(0.03)
TRAVEL					\$ 0.07	\$ 0.07	\$ 0.08	\$ 0.27	\$ 0.19	\$ 0.08	0.33	0.25
TOTAL 500	\$ 0.01	\$ 0.01	\$ (0.00)	\$ 0.04	\$ 0.13	\$ 0.09	\$ 0.25	\$ 0.39	\$ 0.14	\$ 0.30	0.52	0.22
600 SUPPLIES												
GENERAL SUPPLIES	\$ 1.50	\$ 1.70	\$ 0.20	\$ 1.04	\$ 1.42	\$ 0.38	\$ 2.12	\$ 2.63	\$ 0.51	\$ 4.66	5.75	1.09
BOOKS/PERIODICALS	\$ 0.03		\$ (0.03)	\$ 0.03	\$ 0.05	\$ 0.02	\$ 0.03	\$ 0.02	\$ (0.01)	\$ 0.09	0.07	(0.02)
TOTAL 600	\$ 1.53	\$ 1.70	\$ 0.17	\$ 1.07	\$ 1.47	\$ 0.40	\$ 2.15	\$ 2.65	\$ 0.50	\$ 4.75	5.82	1.07
700 EQUIPMENT ORIGINAL	\$ 0.09		\$ (0.09)							\$ 0.38	0.24	(0.14)
EQUIPMENT REPLACEMENT										\$ 0.57	0.57	0.57
TOTAL 700	\$ 0.09		\$ (0.09)							\$ 0.95	0.81	0.43
800 DUES/FEES												
TOTAL 2400	\$ 1.62	\$ 1.72	\$ 0.10	\$ 1.13	\$ 1.61	\$ 0.48	\$ 2.73	\$ 3.93	\$ 1.20	\$ 5.51	7.26	1.75
2900 OTHER SUPPORT SERVICE												
100 SALARIES												
TOTAL 2900												
3200 STUDENT ACTIVITIES												
500 OTHER PURCHASED SERVICES												
CONTRACTED CARRIERS							\$ 2.07	\$ 1.45	\$ (0.62)	\$ 2.07	1.45	(0.62)
PRINTING							\$ 2.91	\$ 2.90	\$ (0.01)	\$ 2.91	2.90	(0.01)
TRAVEL							\$ 0.46	\$ 0.81	\$ 0.35	\$ 0.46	0.81	0.35
TOTAL 500							\$ 5.44	\$ 5.16	\$ (0.28)	\$ 5.44	5.16	(0.28)
600 SUPPLIES												
GENERAL SUPPLIES					\$ 0.28	\$ 0.28	\$ 0.52	\$ 0.96	\$ 0.44	\$ 0.52	1.24	0.72
BOOKS AND PERIODICALS								\$ 0.43	\$ 0.43		0.43	0.43
TOTAL 600					\$ 0.28	\$ 0.28	\$ 0.52	\$ 1.39	\$ 0.87	\$ 0.52	1.67	1.15
700 EQUIPMENT ORIGINAL												
TOTAL 700												
800 DUES AND FEES							\$ 0.29	\$ 0.39	\$ 0.10	\$ 0.29	0.39	0.10
TOTAL 800							\$ 0.29	\$ 0.39	\$ 0.10	\$ 0.29	0.39	0.10
TOTAL 3200					\$ 0.28	\$ 0.28	\$ 6.25	\$ 6.94	\$ 0.69	\$ 6.25	7.22	0.97
Total Expenditures	\$ 693,847	\$ 730,537		\$ 456,885	\$ 442,153		\$ 603,462	\$ 633,120				
GRAND TOTAL	\$ 121.77	\$ 134.54	\$ 12.77	\$ 166.20	\$ 156.46	\$ (9.74)	\$ 191.07	\$ 188.60	\$ (2.47)	\$ 477.72	\$ 479.59	1.87

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West Chester Area School District
Per Pupil Allocation by Program
Combined High School
2000-01

<u>Program</u>	<u>Object Code</u>	<u>Description</u>	<u>Expenditures</u>	<u># of Students</u>	<u>Cost per Student</u>
Art - 01				662	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 463.22		\$ 0.70
	580	Travel			\$ -
	610	Supplies	\$ 26,144.75		\$ 39.49
	640	Books and Periodicals			\$ -
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Art - 01			\$ 26,607.97		\$ 40.19
Bi-Lingual - 02				48	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel			\$ -
	610	Supplies	\$ 1,354.37		\$ 28.22
	640	Books and Periodicals	\$ 1,488.51		\$ 31.01
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Bi-Lingual - 02			\$ 2,842.88		\$ 59.23
Business Ed - 03				611	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel	\$ 345.60		\$ 0.57
	610	Supplies	\$ 4,746.39		\$ 7.77
	640	Books and Periodicals	\$ 7,899.81		\$ 12.93
	750	Equipment - New	\$ 2,732.00		\$ 4.47
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Business Ed - 03			\$ 15,723.80		\$ 25.73
Distributive Education - 04				362	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	513	Contract Carriers			\$ -
	580	Travel	\$ 7,150.00		\$ 19.75
	610	Supplies	\$ 1,000.00		\$ 2.76
	640	Books and Periodicals	\$ 516.49		\$ 1.43
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 780.00		\$ 2.15
Total Distributive Ed - 04			\$ 9,446.49		\$ 26.10
English/Lang Arts - 06				3,886	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	550	Printing and Binding	\$ 129.60		\$ 0.03
	580	Travel			\$ -
	610	Supplies	\$ 2,113.38		\$ 0.54
	640	Books and Periodicals	\$ 24,401.56		\$ 6.28
	750	Equipment - New	\$ 400.00		\$ 0.10
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total English/Lang Arts - 06			\$ 27,044.54		\$ 6.96

West Chester Area School District
Per Pupil Allocation by Program
Combined High School
2000-01

<u>Program</u>	<u>Object Code</u>	<u>Description</u>	<u>Expenditures</u>	<u># of Students</u>	<u>Cost per Student</u>
Foreign Language - 07				2,106	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel	\$ 245.00		\$ 0.12
	610	Supplies	\$ 7,325.25		\$ 3.48
	640	Books and Periodicals	\$ 12,847.22		\$ 6.10
	750	Equipment - New	\$ 465.00		\$ 0.22
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Foreign Language - 07			\$ 20,882.47		\$ 9.92
Computer Lab - 10				3,357	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 2,034.95		\$ 0.61
	580	Travel			\$ -
	610	Supplies	\$ 10,017.31		\$ 2.98
	640	Books and Periodicals	\$ 3,233.33		\$ 0.96
	750	Equipment - New	\$ 5,058.28		\$ 1.51
	760	Equipment - Replacement	\$ 357.00		\$ 0.11
	810	Dues and Fees	\$ 225.00		\$ 0.07
Total Computer Lab - 10			\$ 20,925.87		\$ 6.23
Health Education - 11				2,068	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 1,157.82		\$ 0.56
	580	Travel			\$ -
	610	Supplies	\$ 7,356.57		\$ 3.56
	640	Books and Periodicals	\$ 1,522.33		\$ 0.74
	750	Equipment - New	\$ 2,602.76		\$ 1.26
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Health Education - 11			\$ 12,639.48		\$ 6.11
Family and Consumer Science - 12				443	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel	\$ 257.50		\$ 0.58
	610	Supplies	\$ 18,399.53		\$ 41.53
	640	Books and Periodicals	\$ 1,355.36		\$ 3.06
	750	Equipment - New			\$ -
	760	Equipment - Replacement	\$ 2,233.00		\$ 5.04
	810	Dues and Fees			\$ -
Total FCS - 12			\$ 22,245.39		\$ 50.22
Industrial Arts - 13				594	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 119.30		\$ 0.20
	580	Travel			\$ -
	610	Supplies	\$ 22,487.35		\$ 37.86
	640	Books and Periodicals	\$ 110.07		\$ 0.19
	750	Equipment - New	\$ 299.96		\$ 0.50
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Industrial Arts - 13			\$ 23,016.68		\$ 38.75

West Chester Area School District
Per Pupil Allocation by Program
Combined High School
2000-01

Program	Object Code	Description	Expenditures	# of Students	Cost per Student
Library 14				3,357	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 1,000.50		\$ 0.30
	530	Communications	\$ 1,239.58		\$ 0.37
	580	Travel	\$ 907.29		\$ 0.27
	610	Supplies	\$ 8,198.42		\$ 2.44
	640	Books and Periodicals	\$ 32,187.26		\$ 9.59
	750	Equipment - New	\$ 3,756.05		\$ 1.12
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 180.00		\$ 0.05
Total Library 14			\$ 47,469.10		\$ 14.14
Media Center 14 A				3,357	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 1,082.01		\$ 0.32
	530	Communications			\$ -
	580	Travel	\$ 972.43		\$ 0.29
	610	Supplies	\$ 8,261.13		\$ 2.46
	640	Books and Periodicals			\$ -
	750	Equipment - New	\$ 15,131.64		\$ 4.51
	760	Equipment - Replacement	\$ 2,072.12		\$ 0.62
	810	Dues and Fees			\$ -
Total Media Center - 14A			\$ 27,519.33		\$ 8.20
Mathematics - 15				3,082	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	550	Printing	\$ 836.25		\$ 0.27
	580	Travel	\$ 182.88		\$ 0.06
	610	Supplies	\$ 8,052.04		\$ 2.61
	640	Books and Periodicals	\$ 12,298.26		\$ 3.99
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 258.00		\$ 0.08
Total Mathematics - 15			\$ 21,627.43		\$ 7.02
Music - 16				730	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 1,788.26		\$ 2.45
	513	Contracted Carriers	\$ 2,689.00		\$ 3.68
	580	Travel	\$ 358.49		\$ 0.49
	610	Supplies	\$ 9,813.26		\$ 13.44
	640	Books and Periodicals			\$ -
	750	Equipment - New			\$ -
	760	Equipment - Replacement	\$ 3,271.96		\$ 4.48
	810	Dues and Fees	\$ 593.00		\$ 0.81
Total Music - 16			\$ 18,513.97		\$ 25.36
Physical Education - 17				2,067	
	300	Purchased Prof & Tech Svcs	\$ 50.00		\$ 0.02
	430	Repairs and Maintenance	\$ 1,310.94		\$ 0.63
	513	Contracted Carriers	\$ 135.00		\$ 0.07
	580	Travel			\$ -
	610	Supplies	\$ 11,324.35		\$ 5.48
	640	Books and Periodicals			\$ -
	750	Equipment - New	\$ 1,993.16		\$ 0.96
	760	Equipment - Replacement	\$ 299.58		\$ 0.14
	810	Dues and Fees			\$ -
Total Physical Education - 17			\$ 15,113.03		\$ 7.31

West Chester Area School District
Per Pupil Allocation by Program
Combined High School
2000-01

Program	Object Code	Description	Expenditures	# of Students	Cost per Student
Guidance - 18B				3,357	
	300	Purchased Prof & Tech Svcs	\$ 1,800.00		\$ 0.54
	430	Repairs and Maintenance	\$ 1,328.32		\$ 0.40
	442	Equipment Rental	\$ 968.25		\$ 0.29
	530	Communications	\$ 207.04		\$ 0.06
	550	Printing	\$ 3,657.71		\$ 1.09
	580	Travel	\$ 429.62		\$ 0.13
	610	Supplies	\$ 4,754.48		\$ 1.42
	640	Books and Periodicals	\$ 3,059.59		\$ 0.91
	750	Equipment - New	\$ 747.61		\$ 0.22
	760	Equipment - Replacement	\$ 414.98		\$ 0.12
	810	Dues and Fees			\$ -
Total Guidance - 18 B			\$ 17,367.60		\$ 5.17
Health Services - 18D				3,357	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 295.00		\$ 0.09
	442	Equipment Rental			\$ -
	550	Printing	\$ 395.91		\$ 0.12
	580	Travel	\$ 903.86		\$ 0.27
	610	Supplies	\$ 8,829.49		\$ 2.63
	640	Books and Periodicals	\$ 62.00		\$ 0.02
	750	Equipment - New	\$ 793.25		\$ 0.24
	760	Equipment - Replacement	\$ 1,923.71		\$ 0.57
	810	Dues and Fees			\$ -
Total Health Services - 18 D			\$ 13,203.22		\$ 3.93
Social Work - 18F				3,357	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	442	Equipment Rental			\$ -
	550	Printing			\$ -
	580	Travel	\$ 1,092.15		\$ 0.33
	610	Supplies	\$ 1,052.82		\$ 0.31
	640	Books and Periodicals			\$ -
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 98.00		\$ 0.03
Total Social Work - 18 F			\$ 2,242.97		\$ 0.67
Science - 19				3,274	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel			\$ -
	610	Supplies	\$ 17,669.49		\$ 5.40
	640	Books and Periodicals	\$ 7,637.83		\$ 2.33
	750	Equipment - New			\$ -
	760	Equipment - Replacement	\$ 1,123.85		\$ 0.34
	810	Dues and Fees	\$ 275.00		\$ 0.08
Total Science - 19			\$ 26,706.17		\$ 8.16
Social Studies - 20				4,034	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel			\$ -
	610	Supplies	\$ 1,989.18		\$ 0.49
	640	Books and Periodicals	\$ 19,088.89		\$ 4.73
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 87.00		\$ 0.02
Total Social Studies - 20			\$ 21,165.07		\$ 5.25

West Chester Area School District
Per Pupil Allocation by Program
Combined High School
2000-01

<u>Program</u>	<u>Object Code</u>	<u>Description</u>	<u>Expenditures</u>	<u># of Students</u>	<u>Cost per Student</u>
Special Education - 21				161	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	513	Contracted Carrier	\$ 386.50		\$ 2.40
	580	Travel	\$ 130.92		\$ 0.81
	610	Supplies	\$ 5,747.55		\$ 35.70
	640	Books and Periodicals	\$ 10,142.38		\$ 63.00
	750	Equipment - New	\$ 1,293.06		\$ 8.03
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 109.00		\$ 0.68
Total Special Education - 21			\$ 17,809.41		\$ 110.62
Extra Curricular - Non Athletic - 31				3,357	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	513	Contracted Carriers	\$ 4,857.37		\$ 1.45
	550	Printing and Binding	\$ 9,749.73		\$ 2.90
	580	Travel	\$ 2,720.97		\$ 0.81
	610	Supplies	\$ 3,216.33		\$ 0.96
	640	Books and Periodicals	\$ 1,454.83		\$ 0.43
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 1,296.00		\$ 0.39
Total Extra Curr - Non Athletic - 31			\$ 23,295.23		\$ 6.94
School Management - 40				3,357	
	300	Purchased Prof & Tech Svcs	\$ 3,183.15		\$ 0.95
	430	Repairs and Maintenance	\$ 2,914.15		\$ 0.87
	442	Equipment Rental	\$ 80,311.58		\$ 23.92
	513	Contracted Carriers			\$ -
	530	Communications	\$ 21,619.47		\$ 6.44
	550	Printing and Binding	\$ 34,332.65		\$ 10.23
	580	Travel	\$ 7,779.62		\$ 2.32
	610	Supplies	\$ 27,739.81		\$ 8.26
	640	Books and Periodicals	\$ 1,320.92		\$ 0.39
	750	Equipment - New	\$ 2,995.30		\$ 0.89
	760	Equipment - Replacement	\$ 16,513.10		\$ 4.92
	810	Dues and Fees	\$ 1,002.00		\$ 0.30
Total School Management			\$ 199,711.75		\$ 59.49
Total PPA Expenditures			\$ 633,119.85		

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<u>Program</u>	<u>Object Code</u>	<u>Description</u>	<u>Expenditures</u>	<u># of Students</u>	<u>Cost per Student</u>
Art - 01				2,777	
	300	Purchased Prof & Tech Svcs	\$ 100.00		\$ 0.04
	430	Repairs and Maintenance			-
	580	Travel			-
	610	Supplies	\$ 20,176.63		\$ 7.27
	640	Books and Periodicals	\$ 100.50		\$ 0.04
	750	Equipment - New			-
	760	Equipment - Replacement			-
	810	Dues and Fees	\$ 163.00		\$ 0.06
Total Art - 01			\$ 20,540.13		\$ 7.40
Bi-Lingual - 02				20	
	300	Purchased Prof & Tech Svcs			-
	430	Repairs and Maintenance			-
	580	Travel			-
	610	Supplies	\$ 829.53		\$ 41.48
	640	Books and Periodicals	\$ 318.54		\$ 15.93
	750	Equipment - New			-
	760	Equipment - Replacement			-
	810	Dues and Fees	\$ 98.00		\$ 4.90
Total Bi-Lingual - 02			\$ 1,246.07		\$ 62.30
Business Ed - 03				-	
	300	Purchased Prof & Tech Svcs			-
	430	Repairs and Maintenance			-
	580	Travel			-
	610	Supplies			-
	640	Books and Periodicals			-
	750	Equipment - New			-
	760	Equipment - Replacement			-
	810	Dues and Fees			-
Total Business Ed - 03			\$ -		\$ -
Reading - 06A				2,112	
	300	Purchased Prof & Tech Svcs			-
	430	Repairs and Maintenance			-
	580	Travel	\$ 149.00		\$ 0.07
	610	Supplies	\$ 2,283.87		\$ 1.08
	640	Books and Periodicals	\$ 9,217.15		\$ 4.36
	750	Equipment - New	\$ 558.00		\$ 0.26
	760	Equipment - Replacement			-
	810	Dues and Fees	\$ 95.00		\$ 0.04
Total Reading - 06A			\$ 12,303.02		\$ 5.83
English/Lang Arts - 06				2,625	
	300	Purchased Prof & Tech Svcs			-
	430	Repairs and Maintenance			-
	550	Printing			-
	580	Travel	\$ 89.00		\$ 0.03
	610	Supplies	\$ 2,749.26		\$ 1.05
	640	Books and Periodicals	\$ 11,716.94		\$ 4.46
	750	Equipment - New			-
	760	Equipment - Replacement			-
	810	Dues and Fees	\$ 2,465.00		\$ 0.94
Total English/Lang Arts - 06			\$ 17,020.20		\$ 6.48

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<u>Program</u>	<u>Object Code</u>	<u>Description</u>	<u>Expenditures</u>	<u># of Students</u>	<u>Cost per Student</u>
Foreign Language - 07				2,144	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	550	Printing	\$ 1,722.16		\$ 0.80
	580	Travel			\$ -
	610	Supplies	\$ 4,687.90		\$ 2.19
	640	Books and Periodicals	\$ 3,354.63		\$ 1.56
	750	Equipment - New	\$ 1,985.21		\$ 0.93
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 150.00		\$ 0.07
Total Foreign Language - 07			\$ 11,899.90		\$ 5.55
Computer Education - 10				2,826	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 2,090.12		\$ 0.74
	580	Travel			\$ -
	610	Supplies	\$ 7,104.79		\$ 2.51
	640	Books and Periodicals	\$ 177.85		\$ 0.06
	750	Equipment - New	\$ 15,445.90		\$ 5.47
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Computer Education - 10			\$ 24,818.66		\$ 8.78
Health Education - 11				2,826	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel			\$ -
	610	Supplies	\$ 2,836.79		\$ 1.00
	640	Books and Periodicals	\$ 765.27		\$ 0.27
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Health Education - 11			\$ 3,602.06		\$ 1.27
Family and Consumer Science - 12				2,789	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 1,460.00		\$ 0.52
	580	Travel	\$ 87.70		\$ 0.03
	610	Supplies	\$ 15,274.08		\$ 5.48
	640	Books and Periodicals			\$ -
	750	Equipment - New			\$ -
	760	Equipment - Replacement	\$ 2,937.00		\$ 1.05
	810	Dues and Fees	\$ 165.00		\$ 0.06
Total FCS - 12			\$ 19,923.78		\$ 7.14
Industrial Arts - 13				2,781	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 967.62		\$ 0.35
	530	Communications	\$ 135.00		\$ 0.05
	580	Travel	\$ 207.73		\$ 0.07
	610	Supplies	\$ 17,717.46		\$ 6.37
	640	Books and Periodicals			\$ -
	750	Equipment - New	\$ 205.11		\$ 0.07
	760	Equipment - Replacement	\$ 211.00		\$ 0.08
	810	Dues and Fees			\$ -
Total Industrial Arts - 13			\$ 19,443.92		\$ 6.99

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Program	Object Code	Description	Expenditures	# of Students	Cost per Student
Library 14				2,826	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 405.00		\$ 0.14
	530	Communications	\$ 247.50		\$ 0.09
	580	Travel			\$ -
	610	Supplies	\$ 4,498.33		\$ 1.59
	640	Books and Periodicals	\$ 32,872.76		\$ 11.63
	750	Equipment - New	\$ 1,027.38		\$ 0.36
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Library 14			\$ 39,050.97		\$ 13.82
Library /Media Center - 14A				2,826	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 1,753.04		\$ 0.62
	580	Travel			\$ -
	610	Supplies	\$ 2,343.32		\$ 0.83
	640	Books and Periodicals			\$ -
	750	Equipment - New	\$ 2,621.13		\$ 0.93
	760	Equipment - Replacement	\$ 4,241.98		\$ 1.50
	810	Dues and Fees			\$ -
Total Library/Media Center - 14A			\$ 10,959.47		\$ 3.88
Mathematics - 15				2,719	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	580	Travel	\$ 165.00		\$ 0.06
	610	Supplies	\$ 7,173.15		\$ 2.64
	640	Books and Periodicals	\$ 2,002.09		\$ 0.74
	750	Equipment - New	\$ 317.00		\$ 0.12
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 528.00		\$ 0.19
Total Mathematics - 15			\$ 10,185.24		\$ 3.75
Music - 16				3,216	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 1,752.68		\$ 0.54
	513	Contracted Carriers	\$ 533.00		\$ 0.17
	610	Supplies	\$ 5,720.22		\$ 1.78
	640	Books and Periodicals	\$ 1,558.99		\$ 0.48
	750	Equipment - New	\$ 2,330.00		\$ 0.72
	760	Equipment - Replacement	\$ 845.00		\$ 0.26
	810	Dues and Fees	\$ 86.00		\$ 0.03
Total Music - 16			\$ 12,825.89		\$ 3.99
Physical Education - 17				2,812	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 362.45		\$ 0.13
	530	Communications	\$ 101.00		\$ 0.04
	550	Printing			\$ -
	610	Supplies	\$ 5,808.27		\$ 2.07
	640	Books and Periodicals			\$ -
	750	Equipment - New			\$ -
	760	Equipment - Replacement	\$ 500.00		\$ 0.18
	810	Dues and Fees			\$ -
Total Physical Education - 17			\$ 6,771.72		\$ 2.41

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Program	Object Code	Description	Expenditures	# of Students	Cost per Student
Guidance - 18B				2,826	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	442	Equipment Rental			\$ -
	513	Contracted Carrier	\$ 25.00		\$ 0.01
	550	Printing	\$ 90.00		\$ 0.03
	580	Travel			\$ -
	610	Supplies	\$ 2,070.94		\$ 0.73
	640	Books and Periodicals	\$ 820.92		\$ 0.29
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 105.00		\$ 0.04
Total Guidance - 18B			\$ 3,111.86		\$ 1.10
Health Services - 18D				2,826	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 35.00		\$ 0.01
	442	Equipment Rental			\$ -
	550	Printing	\$ 173.60		\$ 0.06
	580	Travel	\$ 184.00		\$ 0.07
	610	Supplies	\$ 4,022.41		\$ 1.42
	640	Books and Periodicals	\$ 133.95		\$ 0.05
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Health Services - 18 D			\$ 4,548.96		\$ 1.61
Social Work - 18F				2,826	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	442	Equipment Rental			\$ -
	550	Printing			\$ -
	580	Travel	\$ 977.12		\$ 0.35
	610	Supplies	\$ 423.61		\$ 0.15
	640	Books and Periodicals			\$ -
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Social Work - 18 F			\$ 1,400.73		\$ 0.50
Science - 19				2,770	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance	\$ 509.00		\$ 0.18
	513	Contracted Carriers			\$ -
	580	Travel	\$ 1,407.18		\$ 0.51
	610	Supplies	\$ 13,426.03		\$ 4.85
	640	Books and Periodicals	\$ 5,216.49		\$ 1.88
	750	Equipment - New	\$ 915.43		\$ 0.33
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 150.00		\$ 0.05
Total Science - 19			\$ 21,624.13		\$ 7.81
Social Studies - 20				2,774	
	300	Purchased Prof & Tech Svcs	\$ 100.00		\$ 0.04
	430	Repairs and Maintenance			\$ -
	580	Travel	\$ 499.00		\$ 0.18
	610	Supplies	\$ 4,026.19		\$ 1.45
	640	Books and Periodicals	\$ 14,625.53		\$ 5.27
	750	Equipment - New	\$ 149.95		\$ 0.05
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 30.00		\$ 0.01
Total Social Studies - 20			\$ 19,430.67		\$ 7.00

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<u>Program</u>	<u>Object Code</u>	<u>Description</u>	<u>Expenditures</u>	<u># of Students</u>	<u>Cost per Student</u>
Special Education - 21				474	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	513	Contracted Carriers	\$ 424.50		\$ 0.90
	580	Travel			\$ -
	610	Supplies	\$ 3,252.54		\$ 6.86
	640	Books and Periodicals	\$ 1,809.43		\$ 3.82
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees			\$ -
Total Special Education - 21			\$ 5,486.47		\$ 11.57
Extra Curricular - Non Athletic - 31				2,826	
	610	General Supplies	\$ 800.00		\$ 1.69
Total Extra Curr - Non Athletic - 31			\$ 800.00		\$ 1.69
Outdoor Ed - 19A, 19B, 19C				2,854	
	300	Purchased Prof & Tech Svcs			\$ -
	430	Repairs and Maintenance			\$ -
	513	Contracted Carriers			\$ -
	550	Printing and Binding			\$ -
	580	Travel			\$ -
	610	Supplies	\$ 7,400.65		\$ 2.59
	640	Books and Periodicals			\$ -
	750	Equipment - New			\$ -
	760	Equipment - Replacement			\$ -
	810	Dues and Fees	\$ 7,997.95		\$ 2.80
Total Outdoor Ed - 19A, 19B, 19C			\$ 15,398.60		\$ 5.40
School Management - 40				2,854	
	300	Purchased Prof & Tech Svcs	\$ 2,845.19		\$ 1.00
	430	Repairs and Maintenance	\$ 2,662.64		\$ 0.93
	442	Equipment Rental	\$ 51,953.68		\$ 18.20
	513	Contracted Carriers	\$ 71.00		\$ 0.02
	530	Communications	\$ 11,846.16		\$ 4.15
	550	Printing and Binding	\$ 10,148.78		\$ 3.56
	580	Travel	\$ 8,378.83		\$ 2.94
	610	Supplies	\$ 55,293.65		\$ 19.37
	640	Books and Periodicals			\$ -
	750	Equipment - New	\$ 12,791.36		\$ 4.48
	760	Equipment - Replacement	\$ 399.86		\$ 0.14
	810	Dues and Fees	\$ 3,368.95		\$ 1.18
Total School Management			\$ 159,760.10		\$ 55.98
Total PPA Expenditures			\$ 442,152.55		