

**WEST CHESTER AREA SCHOOL DISTRICT
SCHOOL BOARD MEETING**

Monday, January 27, 2020

7:00 pm

Spellman Education Center

AGENDA

- I. Call to Order
Salute to the Flag (led by Elle Rekow, Megan Schulte and Brianna Swierczek of East Goshen Elementary School) Mr. McCune
- II. Roll Call Ms. Cherashore
- III. Minutes of the December 16, 2019 Monthly School Board Meeting Mr. McCune
- IV. Approval of the January 27, 2020 School Board Meeting Agenda Mr. McCune
- V. Superintendent’s Report Dr. Scanlon
Student Representatives’ Report Amber Hawkins, *East High School*
..... Vijay Anne, *Henderson High School*
..... Brent Long, *Rustin High School*
- VI. Public Comments on Agenda Items (Sign-in Required) Ms. Cherashore
- VII. Personnel Recommendations Dr. Ulmer
- VIII. Approval of Consent Agenda Mr. McCune
- IX. School Board Reports

Committee Reports

- A. *Education* Mrs. Tiernan
- * 1. Approval of the following Study/Excursion trip(s):
 - Rustin HS Cheerleading – Garden City, NY – Sat-Sun 12/7-12/8/19
 - Rustin HS Cheerleading – Hershey, PA – Thur-Sat 1/9-1/11/20
 - Henderson HS Science Olympiad – Pittsburgh, PA – Fri-Sat 1/10-1/11/20
 - East/Henderson/Rustin HS Choir – Aston, PA – Thurs-Sat 11/16-1/18/20
 - Henderson HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
 - Rustin HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
 - East HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
 - East HS Cheer Team – Orlando, FL – Wed-Mon 2/5-2/10/20
 - East HS Model UN – Washington, DC – Thur-Sun 2/13-2/16/20
 - Henderson HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
 - East HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
 - Rustin HS Honors Wind Ensemble – Radnor, PA 2/13-2/15/20
 - Henderson HS Ski Club – Jay, VT Fri-Mon 2/14-2/17/20
 - East HS DECA – Hershey, PA Wed-Fri 2/19-2/21/20
- * 2. Approval of Revised Administrative Guideline 918AG1 – Title I Parent and Family Engagement Guidelines, First Reading

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\*Consent Agenda Items

- \* 3. Approval of Revised Administrative Guideline 918AG2 – Title I Parent and Family Engagement School-Parent and Family Compacts, First Reading
- 4. Approval of the 2020-21 Curriculum Proposals

B. *Pupil Services*..... Ms. Chester

- \* 1. Approval of updated Berks Deaf & Hard of Hearing Contract
- \* 2. Approval of PTS (Pediatric Therapeutic Services) Three Year Contract

C. *Personnel*.....Dr. Herrmann

D. *Property and Finance*.....Mr. Bevilacqua

- \* 1. Approval to Exonerate 2018-19 Property Taxes and Tax Liens - West Whiteland Township – Chester County
- \* 2. Approval to Acknowledge Receipt of 2018-19 Local Audit Report
- 3. Approval of the 2020-21 Technology Projects in the Capital Reserve Fund

**Other Reports**

- A. Intermediate Unit..... Mrs. Tiernan
- B. PSBA Report.....Dr. Herrmann
- C. Legislative Liaison.....Dr. Shaw

X. Other Business

- \* 1. Approval of School Board Treasurer’s Report and Statement of Disbursements Summary Schedule for the Period of December 1, 2019 to December 31, 2019
- \* 2. Approval of the December 31, 2019 Financial Report
- 3. Approval of Agreement for Police Services between the West Chester Area School District and the Township of West Goshen

XI. Comments from Residents

XII. Adjournment



\*Consent Agenda Items

WEST CHESTER AREA SCHOOL BOARD—**Meeting of December 16, 2019**

Documents previously distributed to Board Members are not recopied or submitted with this draft. Minutes of this meeting, in compliance with Section 518 of the School Laws of Pennsylvania and after approval by the School Board Members will be transcribed into the permanent minute book together with reports indicated (copy in). Routine reports and lengthy multi-page documents made a part of the minutes of this meeting are filed separately for permanent record.

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The West Chester Area School Board met at 7:01 p.m. in the Spellman Education Center, 782 Springdale Dr. Exton, PA. Mr. McCune, Board President, called the meeting to order and led the public in the Pledge of Allegiance.

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**Roll Call**

**Members Present:** Mr. Bevilacqua, Ms. Chester, Mr. Durnell, Mr. Gallen, Dr. Herrmann, Mr. McCune, Dr. Shaw, Mr. Spackman, Mrs. Tiernan.

**Members Absent:**

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Approval of the November 25, 2019 Monthly School Board Meeting Minutes

BOARD ACTION: It was moved by Mr. Gallen and seconded by Dr. Herrmann to approve the minutes of the November 25, 2019 Monthly School Board Meeting

On roll call vote, all members present voted “aye.” Motion carried 9-0.

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***Mr. McCune announced that the Board met in Executive Session this evening, Monday, December 16, 2019 regarding a real estate matter.***

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Approval to amend the December 16, 2019 Meeting Agenda

BOARD ACTION: It was moved by Mr. Bevilacqua and seconded by Ms. Chester to amend the December 16, 2019 Meeting Agenda as follows: Removal of Property & Finance Action Item D7-Approval of ACT 1 Resolution to Publicize the District’s Intent to Obtain PDE’s Approval of Exceptions for the 2020-2021 Budget.

On roll call vote, all members present voted “aye.” Motion carried 9-0.

Approval to amend the December 16, 2019 Meeting Agenda

BOARD ACTION: It was moved by Mr. Bevilacqua and seconded by Mr. Gallen to amend the December 16, 2019 Meeting Agenda as follows: Removal of Property & Finance Action Item D8- Approval of ACT 1 Resolution to Acknowledge Release of 2020-21 Preliminary Budget & to Advertise District’s Intent to Adopt the 2020-2021 Budget at Least 10 Days Prior to Adoption

On roll call vote, all members present voted “aye.” Motion carried 9-0.

Approval of the December 16, 2019 Meeting Agenda as amended

BOARD ACTION: It was moved by Mr. Bevilacqua and seconded by Ms. Chester to approve the December 16, 2019 meeting agenda as amended.

On roll call vote, all members present voted “aye.” Motion carried 9-0.

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**Public Comments on Agenda Items**

There were no public comments on agenda items.

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Approval of the December 2, 2019 Annual Organization School Board Meeting Board Minutes

BOARD ACTION: It was moved by Dr. Herrmann and seconded by Mr. Spackman to approve the minutes of the December 2, 2019 Annual Organization School Board Meeting.

On roll call vote, all members present voted “aye.” Motion carried 9-0.

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**Approval of Personnel Recommendations—Dr. Ulmer (Copy In)**

**BOARD ACTION:** It was moved by Dr. Herrmann and seconded by Dr. Shaw to approve the Personnel Recommendations as presented.

**On roll call vote, all members present voted “aye.” Motion carried 9-0.**

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Approval of Consent Agenda

BOARD ACTION: It was moved by Mr. Bevilacqua and seconded by Ms. Chester to approve the following Consent Agenda Items:

Education

1. Approval of the following Study / Excursion trip(s):

- Rustin HS Science Olympiad – Houston, TX – Thur-Sun 11/7-11/10/2019
 - Rustin HS Ice Hockey – Jamestown, NY – Fri-Sun 12/6-12/8/2019
 - East HS – Competitive Cheer Team – Garden City, NY – Sat-Sun 12/7-12/8/2019
 - East HS Wrestling – Chambersburg, PA – Fri-Sat 12/27-12/28/2019
 - East HS Boys Varsity Basketball – State College, PA – Fri-Sat 12/6-12/7/2019
 - Henderson HS Model UN – Baltimore, MD – Thurs-Sun 2/6-2/9/2020
 - East HS Indoor Track – New Haven, CT – Fri-Sat 1/10-1/11/2020
2. Approval of the following Study/Excursion trip(s):
 - Peirce MS Cross Country
 - Peirce MS FBLA (Future Business Leaders of America)
 - Peirce Paw Pals
 3. Approval of New Administrative Guideline 217AG1 - Application for Diploma for Eligible Veterans, Second Reading
 4. Approval of Revised Policy 217 – Graduation Requirements, Second Reading

Pupil Services

Personnel

Property & Finance

1. Approval of Revised Board Policy 705 – Safety, Second Reading
2. Approval of Revised Board Policy 709 – Building Security, Second Reading
3. Approval of Revised Board Policy 805 – Emergency Preparedness, Second Reading
4. Approval of Revised Board Policy 805.1 – Relations with Law Enforcement Agencies, Second Reading
5. Approval of New Board Policy 805.2 – School Security Personnel, Second Reading
6. Approval of Updated 2019-20 Transportation Schedules
 - On the Go Kids (Contract 1):
 - 55 bus routes both a.m. and p.m. for Special Education services and public/parochial/private schools
 - 12 mid-day routes
 - 18 aides
 - Krapf Bus Company (Contract 2 & 3):
 - 137 bus routes both a.m. and p.m. for public/parochial/private schools
 - 4 CAT Brandywine shuttle buses from the public high schools
 - 9 late routes from non-public schools

Other Reports

Other Business

1. Approval of School Board Treasurer’s Report and Statement of Disbursements Summary Schedule for the Period of November 1, 2019 to November 30, 2019:

WEST CHESTER AREA SCHOOL DISTRICT
 DECEMBER 16, 2019
 STATEMENT OF DISBURSEMENTS SUMMARY
 FOR THE PERIOD NOVEMBER 1, 2019 - NOVEMBER 30, 2019

GENERAL FUND DISBURSEMENTS		21,785,353.87
	includes Technology, Federal Programs and any Special State Funds	
	BILLS PAID	21,785,353.87
	INVESTMENTS	0.00
CAPITAL RESERVE FUND		255,009.48
CAPITAL PROJECTS FUND		898,388.25
SPECIAL REVENUE-Athletics		5,946.55
TRUST FUNDS		3,287.46
CAFETERIA		321,393.78
STUDENT ACTIVITY FUND DISBURSEMENTS		59,921.62
TRUST AND AGENCY FUND DISBURSEMENTS		<u>29,245.84</u>
TOTAL DISBURSEMENTS		<u>23,358,546.85</u>

NOTE: A copy of the details of the above disbursements is available for review from the Board Secretary.

2. Approval of the November 30, 2019 Financial Report

On roll call vote to approve the above Consent Agenda Items, all members present voted “aye.” Motion carried 9-0.

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**Committee Reports**

**Personnel Committee—Dr. Herrmann**

**Approval of contract of employment for John T. Scully, Director of Business Affairs for the period beginning July 1, 2020 to June 30, 2026**

**BOARD ACTION:** It was moved by Dr. Herrmann and seconded by Mr. Gallen to approve the contract of employment for John T. Scully, Director of Business Affairs for the period beginning July 1, 2020 to June 30, 2026.

**On roll call vote, all members present voted “aye.” Motion carried 9-0.**

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Property and Finance Committee—Mr. Bevilacqua

Approval of ACT 1 Resolution for Inflation Index Budget Limit

BOARD ACTION: It was moved by Mr. Bevilacqua and seconded by Mr. Gallen to approve the ACT 1 Resolution for Inflation Index Budget Limit

On roll call vote, all members present voted “aye.” Motion carried 9-0.

Approval of Capital Reserve Projects

BOARD ACTION: It was moved by Mr. Bevilacqua and seconded by Mr. Spackman to approve the following Capital Reserve Projects not to exceed \$340,000.

<u>Location</u>	<u>Project</u>	<u>Budget</u>
Rustin H.S.	Repairs to elevator	\$ 16,000
Secondary Schools	Repairs to stage rigging	\$100,000
Henderson North	Additional funds for softball field construction	\$100,000
Mary C. Howse E.S.	Repairs to windows	\$ 30,000
Peirce M.S.	Install cellphone antenna system	\$ 60,000
Peirce M.S.	Family Consumer Science redesign	\$ 34,000
Total		\$340,000

On roll call vote, all members present voted “aye.” Motion carried 9-0.

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**X. Other Business**

**Approval of Agreement of Sale, 402 N. Penn Street, West Chester PA**

**BOARD ACTION:** It was moved by Mr. Bevilacqua and seconded by Ms. Chester to approve the Agreement of Sale with IHII 1 LLC, 402 N. Penn Street, West Chester PA in the amount of \$360,000.00.

**On roll call vote, all members present voted “aye.” Motion carried 9-0.**

**Comments from Residents**

There were no comment from residents.

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Mr. McCune read the following quote, “The holiday season is the perfect time to reflect on our blessings and seek out ways to make life better for those around us.” ~Terri Marshall

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**Adjournment:**

**BOARD ACTION:** On motion by Mr. Gallen seconded by Mr. Durnell, the Board, on voice vote, agreed to adjourn at 7:21 p.m.

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Board Secretary

Recommendations  
 Supplement to the Agenda – January 27, 2020 - p.1

|    |                                                                                                                                       |
|----|---------------------------------------------------------------------------------------------------------------------------------------|
| I. | Removal from Payroll                                                                                                                  |
| a. | Resignations                                                                                                                          |
| 1. | Corazon “Cori” Gaines, Part-Time Custodian at Fugett MS, effective 1/31/20.                                                           |
| 2. | Heaven Wheeler, 1.0 Paraprofessional at Hillsdale ES, effective 12/2/19.                                                              |
| b. | Retirements                                                                                                                           |
| 1. | Adriana Griffin, 1.0 School Psychologist at Hillsdale ES, effective last day of the 2019-2020 school year. 33 Years of Service.       |
| 2. | Patricia LeFever, 1.0 Technology Associate at Glen Acres ES, effective 4/1/2020. 11 Years of Service.                                 |
| 3. | Kimberly Kennedy, 1.0 Secretary to Assistant Principals at Henderson HS, effective 6/30/2020. 21 Years of Service.                    |
| 4. | Wanda McClune, 1.0 Special Education Teacher at Hillsdale ES, effective last day of the 2019-2020 school year. 21 Years of Service.   |
| 5. | Katherine Patterson, 1.0 Spanish Teacher at East HS, effective last day of the 2019-2020 school year. 14 Years of Service.            |
| 6. | Susan Pinto, 1.0 Kindergarten Teacher at Westtown Thornbury ES, effective last day of the 2019-2020 school year. 16 Years of Service. |
| 7. | Suzanne Royal, 1.0 Secretary to Project Supervisor at the Warehouse, effective 7/6/2020. 27 Years of Service.                         |

|     |                                                                                                                                                                                        |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| II. | Additions to Payroll                                                                                                                                                                   |
| a.  | Professional Staff: Contract - None                                                                                                                                                    |
| b.  | Professional Staff: Long Term Substitute                                                                                                                                               |
| 1.  | Madeline Conte                                                                                                                                                                         |
|     | Placement 1.0 Fourth Grade Teacher at Penn Wood ES, Temporary Professional Employee (Non-Tenured), effective 2/3/20, Level 1, Step 1, \$46,000. During Ms. Vanegas’ leave of absence.  |
|     | Education Bachelor of Science from West Chester University 2014-2018                                                                                                                   |
|     | Experience LTS First Grade Teacher Quakertown Community School District, Sept., 2019 - Jan., 2020; Paraprofessional, Perkiomen Valley School District Sept., 2018 – June, 2019         |
|     | Certification Instructional I, Grades PK-4                                                                                                                                             |
| 2.  | Ashley Francello                                                                                                                                                                       |
|     | Placement 1.0 Caseworker .5 Rustin HS/.5 Stetson MS, Temporary Professional Employee (Non-Tenured), effective 1/27/20, Level 1, Step 1, \$46,000. During Ms. Starr’s leave of absence. |
|     | Education Bachelor of Arts from West Chester University 2009 – 2012, Master of Education from West Chester University 2014 -2015                                                       |
|     | Experience School Counselor at Roman Catholic High School 2019 – present;                                                                                                              |
|     | Certification Educational Specialist I Elementary & Secondary School Counselor PK-12.                                                                                                  |
| 3.  | Roberto Hernandez                                                                                                                                                                      |

Recommendations

Supplement to the Agenda – January 27, 2020 - p.2

|                                                       |               |                                                                                                                                                                                                         |
|-------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                       | Placement     | 1.0 Spanish Teacher at .6 East HS/.4 Henderson HS, Temporary Professional Employee (Non-Tenured), effective 1/13/20, Level 1, Step 1, \$46,000. During Ms. Gordon’s leave of absence.                   |
|                                                       | Education     | University of Guanajuato 2011 – 2015, West Chester University 2018 - present                                                                                                                            |
|                                                       | Experience    | None                                                                                                                                                                                                    |
|                                                       | Certification | Emergency Type 04 Certification (pending)                                                                                                                                                               |
| 4. Kyle Klaus                                         |               |                                                                                                                                                                                                         |
|                                                       | Placement     | 1.0 Physical Education/Health Teacher at Henderson High School, Temporary Professional Employee (Non-Tenured), effective 10/21/19, Level 1, Step 1, \$46,000. During Ms. McClintock’s leave of absence. |
|                                                       | Education     | Bachelor of Science from University of Alabama 2017-2019                                                                                                                                                |
|                                                       | Experience    | Substitute Teacher with InSight 2019                                                                                                                                                                    |
|                                                       | Certification | Instructional I, Health & Physical Education                                                                                                                                                            |
| 5. Samantha McAleer                                   |               |                                                                                                                                                                                                         |
|                                                       | Placement     | 1.0 Special Education Teacher at East High School, Temporary Professional Employee (Non-Tenured), effective 1/2/20, Level 1, Step 1, \$46,000. During Ms. Lepish’s leave of absence.                    |
|                                                       | Education     | Bachelor of Science from West Chester University 2015-2019                                                                                                                                              |
|                                                       | Experience    | None                                                                                                                                                                                                    |
|                                                       | Certification | Instructional I, Special Education, Grades PK-4 Pending                                                                                                                                                 |
| 6. Kelly Nunan                                        |               |                                                                                                                                                                                                         |
|                                                       | Placement     | 1.0 Grade 2 Teacher at Westtown-Thornbury ES, Temporary Professional Employee (Non-Tenured), effective 11/6/19, Level 1, Step 1, \$46,000. During Ms. Berkes’ leave of absence.                         |
|                                                       | Education     | Bachelor of Science from West Chester University 2015-2019                                                                                                                                              |
|                                                       | Experience    | Substitute Teacher with InSight 2019, ESY at Upper Dublin SD 6/2019 - 7/2019                                                                                                                            |
|                                                       | Certification | Instructional I, Grades PK-4                                                                                                                                                                            |
| c. Administrative Staff: Contract - None              |               |                                                                                                                                                                                                         |
| d. Support Staff Non Bargaining: Contract - None      |               |                                                                                                                                                                                                         |
| e. Support Staff Non Bargaining: Long Term Substitute |               |                                                                                                                                                                                                         |
| 1. Anne Elduff                                        |               |                                                                                                                                                                                                         |
|                                                       | Placement     | .8 Staff Nurse (RN) position at Middle Schools, effective 1/27/20, \$24.07/hr. During Ms. Fitzgibbons’ temporary assignment.                                                                            |
| f. Support Staff: Contract - None                     |               |                                                                                                                                                                                                         |
| g. Support Staff: Substitute                          |               |                                                                                                                                                                                                         |
| 1. Richard Broadnax, II                               |               |                                                                                                                                                                                                         |
|                                                       |               | Substitute Custodian, \$15.00/hr.                                                                                                                                                                       |

|             |                         |                        |                                         |                                                               |                       |                                         |
|-------------|-------------------------|------------------------|-----------------------------------------|---------------------------------------------------------------|-----------------------|-----------------------------------------|
| <b>III.</b> | <b>Personnel Events</b> |                        |                                         |                                                               |                       |                                         |
| <b>a.</b>   | <b>Status Change</b>    |                        |                                         |                                                               |                       |                                         |
|             | <b>Name</b>             | <b>Type</b>            | <b>From</b>                             | <b>To</b>                                                     | <b>Effective Date</b> | <b>Salary</b>                           |
| 1.          | Matthew DeAngelis       | Service Support        | HVAC Mechanic #2 Group 2                | HVAC Mechanic #1 Group 1                                      | 1/6/20                | \$33.55/hr.                             |
| 2.          | Vincent Moughan         | Support                | 1.0 Technology Associate at Rustin HS   | 1.0 Temporary On-Site Service Support Technician at Rustin HS | 1/22/20               | \$19.24/hr.<br>- \$15.74<br>+\$3.50/hr. |
| 3.          | Elizabeth Polchin       | Professional           | .8 Psychologist East Bradford ES        | 1.0 Psychologist (.8 East Bradford ES/.2 Glen Acres ES)       | 1/6/20                | \$55,700                                |
| 4.          | Michelle Porco          | Non-Bargaining Support | 1.0 Assistant Manager of Transportation | 1.0 Manager of Transportation                                 | 1/6/20                | \$77,144                                |

|           |                   |             |                                            |                                      |                       |
|-----------|-------------------|-------------|--------------------------------------------|--------------------------------------|-----------------------|
| <b>b.</b> | <b>Transfer</b>   |             |                                            |                                      |                       |
|           | <b>Name</b>       | <b>Type</b> | <b>From</b>                                | <b>To</b>                            | <b>Effective Date</b> |
| 1.        | Elizabeth Persons | Support     | 1.0 Paraprofessional Westtown-Thornbury ES | 1.0 Paraprofessional Starkweather ES | 1/13/2020             |

|            |                         |
|------------|-------------------------|
| <b>IV.</b> | <b>Personnel Leave</b>  |
| <b>a.</b>  | Sabbatical Leave - None |
| <b>b.</b>  | Unpaid Leave - None     |

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>V.</b> | <b>Additional Information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 1.        | Laura Ebert will receive \$400 Special Ed Stipend.                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2.        | Josiah Shoemaker's salary will be changed to Level 2 (BS+12), Step 4, \$51,900. His start date will be 1/7/20.                                                                                                                                                                                                                                                                                                                                                  |
| 3.        | Awarding of Tenure: The following professional employees have performed satisfactory work during the last four months of the third year of their service. I recommend they be given tenure status:<br><br><div style="text-align: center;">                     Erin Hadfield<br/>                     Kaitlin Knott<br/>                     Jackelyn Pascale<br/>                     Kyle Risch<br/>                     Cody Zickler                 </div> |

Recommendations  
 Supplement to the Agenda – January 27, 2020 - p.4

|                |                                                                                                                                                                                                                                                                                                                                                                                                                          |                   |                  |                      |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|----------------------|
| 4.             | In Accordance with the PA State Auditors recommendation, the following list of drivers, employed by our transportation contractors Krapf's and On the Go Kids, require School Board approval. The credentials and security clearances for each of these drivers has been verified to be in compliance with our transportation carrier contracts and have been vetted through the WCASD Transportation Office (see list). |                   |                  |                      |
| <b>KRAPF'S</b> |                                                                                                                                                                                                                                                                                                                                                                                                                          |                   |                  |                      |
|                | <b>Bus #</b>                                                                                                                                                                                                                                                                                                                                                                                                             | <b>First Name</b> | <b>Last Name</b> | <b>Drivers/Aides</b> |
|                | Sub                                                                                                                                                                                                                                                                                                                                                                                                                      | John              | Kernery          | Driver               |

| VI. Supplemental Contracts |            |          |        |      |               |                |                            |
|----------------------------|------------|----------|--------|------|---------------|----------------|----------------------------|
| Last Name                  | First Name | Location | Season | Step | % of Contract | Total Contract | Position Title             |
| <b>Additions: '19-'20</b>  |            |          |        |      |               |                |                            |
| Beighley                   | Rob        | HHS      | Annual | N/A  | 100%          | \$34.59/hr.    | Bus Duty                   |
| Costin                     | Tina       | SMS      | Spring | 7    | 100%          | \$1,293        | 6th Grade Volleyball       |
| Donnell                    | Tom        | FMS      | Winter | 7    | 100%          | \$3,448        | Asst. Wrestling Coach      |
| Esworthy                   | Conor      | RHS      | Spring | 1    | 100%          | \$3,696        | Asst. Boys Lacrosse Coach  |
| Forjohn                    | Vienna     | EHS      | Spring | 1    | 100%          | \$3,696        | Asst. Girls Lacrosse Coach |
| Gilligan                   | Gregory    | FMS      | Spring | 1    | 100%          | \$2,772        | Head Boys Lacrosse Coach   |
| Hameed                     | Steven     | RHS      | Spring | 2    | 100%          | \$3,780        | Asst. Girls Track Coach    |
| Marabella                  | Brandon    | HHS      | Annual | N/A  | 100%          | \$34.59/hr.    | Bus Duty                   |
| Seaman                     | Brannon    | SMS      | Winter | 1    | 100%          | \$924          | 6th Grade Wrestling        |
| Siano                      | Danielle   | RHS      | Spring | 1    | 100%          | \$3,696        | Asst. Girls Lacrosse Coach |
| Wethey                     | Brian      | RHS      | Spring | 1    | 100%          | \$3,696        | Asst. Boys Track Coach     |
| Wildermuth                 | Timothy    | PMS      | Spring | 1    | 100%          | \$2,772        | Head Boys Lacrosse Coach   |
| Zickler                    | Cody       | PMS      | Spring | 2    | 100%          | \$2,205        | Asst. Baseball Coach       |
| <b>Removals: None</b>      |            |          |        |      |               |                |                            |
| <b>Adjustments: None</b>   |            |          |        |      |               |                |                            |



Recommendations

Supplement to the Agenda – ADDENDUM – 2020.1.27 p.1

I. Removals from Payroll

a. Resignations

|    |                                                                                                  |
|----|--------------------------------------------------------------------------------------------------|
| 3. | Tarrah Chafetz, 1.0 Special Education Teacher at .5 Exton ES/.5 Glen Acres ES, effective 2/3/20. |
|----|--------------------------------------------------------------------------------------------------|

b. Retirements

|    |                                                                                                                         |
|----|-------------------------------------------------------------------------------------------------------------------------|
| 8. | Richard Walls, 1.0 2 <sup>nd</sup> Shift Custodian at Spellman Education Center, effective 7/2/20. 14 Years of Service. |
|----|-------------------------------------------------------------------------------------------------------------------------|

II. Additions to Payroll

a. Professional Staff: Contract- None

b. Professional Staff: Long Term Substitute - None

c. Administrative Staff: Contract - None

d. Support Staff: Contract

|    |                                                                                                                                                    |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Richard Broddnax                                                                                                                                   |
|    | Placement 1.0 2 <sup>nd</sup> Shift Custodian at East Bradford ES, 8 hrs./day, 5 days/week, 260 days/year, effective TBD Group 5, Step 1, \$17.90. |

e. Support Staff: Substitute - None

III. Personnel Events

a. Status Change

|    | <b><u>Name</u></b> | <b><u>Type</u></b> | <b><u>From</u></b>                                                   | <b><u>To</u></b>                                                                                                                                                                                                                     | <b><u>Effective Date</u></b> | <b><u>Salary</u></b>             |
|----|--------------------|--------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| 5. | Asha Barkley       | Support            | 1.0 Technology Associate at Henderson HS                             | 1.0 Temporary On-Site Service Support Technician at Henderson HS                                                                                                                                                                     | 1/24/20                      | \$18.24/hr - \$14.74 + \$3.50/hr |
| 6. | Sarah Prieto       | Support            | 1.0 Technology Associate at East HS                                  | 1.0 Temporary On-Site Service Support Technician at East HS                                                                                                                                                                          | 1/27/20                      | \$16.95/hr - \$13.45 + \$3.50/hr |
| 7. | Erika Seaman       | Professional       | .5 Adapted Health/PE Teacher at East Goshen ES/Exton ES/Fern Hill ES | .9 Teacher – (.5 Adapted Health/PE Teacher at East Goshen ES/Exton ES/Fern Hill ES/.2 Grade 6 Cyber Academy Health & Physical Education Teacher at District/.2 Grade 9 Cyber Academy Health & Physical Education Teacher at District | 8/24/20                      | \$48,420                         |

Recommendations

Supplement to the Agenda – ADDENDUM – 2020.1.27 p.2

b. Transfer

|    | <u>Name</u>     | <u>Type</u>  | <u>From</u>                                                 | <u>To</u>                                                                                                                                | <u>Effective Date</u> |
|----|-----------------|--------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 2. | Gary Butcher    | Professional | .5 Part-time Custodian at Exton ES                          | .5 Part-time Custodian at Starkweather ES                                                                                                | 1/2/20                |
| 3. | Sandra Duli     | Professional | 1.0 Art Teacher at East HS                                  | .8 Art Teacher at East HS/.2 Cyber Academy Graphic Design Teacher                                                                        | 8/24/20               |
| 4. | Brenda Florence | Professional | 1.0 Family & Consumer Science Teacher at Henderson HS       | .6 FCS at Henderson HS/.2 6 <sup>th</sup> grade Child Development Cyber Academy/.2 9 <sup>th</sup> grade Child Development Cyber Academy | 8/24/20               |
| 5. | Ramon Gadea     | Professional | .6 Music Teacher at Fugett MS/.4 Music Teacher at Peirce MS | .9 Music Teacher at District/.1 Cyber Academy Middle School Music Teacher                                                                | 8/24/20               |

IV. Personnel Leave

- a. Sabbatical Leave - None
- b. Unpaid Leave - None

V. Additional Information - None

VI. Supplemental Contracts

| <u>Last Name</u> | <u>First Name</u> | <u>Location</u> | <u>Season</u> | <u>Step</u> | <u>% of Contract</u> | <u>Total Contract</u> | <u>Position Title</u> |
|------------------|-------------------|-----------------|---------------|-------------|----------------------|-----------------------|-----------------------|
| Addition:        |                   |                 |               |             |                      |                       |                       |
| Lindsay          | Charles           | FMS             | Winter        | 4           | 100%                 | \$1,104               | 6th Grade Wrestling   |

**WEST CHESTER AREA SCHOOL DISTRICT  
SCHOOL BOARD MEETING**

Monday, January 27, 2020

7:00 PM

Spellman Education Center

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**CONSENT AGENDA**

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I recommend the Board approve the following consent agenda items:

VII. School Board Reports

**Committee Reports**

Education

1. Approval of the following Study/Excursion trip(s):
  - Rustin HS Cheerleading – Garden City, NY – Sat-Sun 12/7-12/8/19
  - Rustin HS Cheerleading – Hershey, PA – Thur-Sat 1/9-1/11/20
  - Henderson HS Science Olympiad – Pittsburgh, PA – Fri-Sat 1/10-1/11/20
  - East/Henderson/Rustin HS Choir – Aston, PA – Thurs-Sat 1/16-1/18/20
  - Henderson HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
  - Rustin HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
  - East HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
  - East HS Cheer Team – Orlando, FL – Wed-Mon 2/5-2/10/20
  - East HS Model UN – Washington, DC – Thur-Sun 2/13-2/16/20
  - Henderson HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
  - East HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
  - Rustin HS Honors Wind Ensemble – Radnor, PA 2/13-2/15/20
  - Henderson HS Ski Club – Jay, VT Fri-Mon 2/14-2/17/20
  - East HS DECA – Hershey, PA Wed-Fri 2/19-2/21/20
2. Approval of Revised Administrative Guideline 918AG1 – Title I Parent and Family Engagement Guidelines, First Reading
3. Approval of Revised Administrative Guideline 918AG2 – Title I Parent and Family Engagement School-Parent and Family Compacts, First Reading

Pupil Services

1. Approval of updated Berks Deaf & Hard of Hearing Contract
2. Approval of PTS (Pediatric Therapeutic Services) Three Year Contract

Personnel

Property & Finance

1. Approval to Exonerate 2018-19 Property Taxes and Tax Liens - West Whiteland Township – Chester County
2. Approval to Acknowledge Receipt of 2018-19 Local Audit Report

**Other Reports**

Other Business

1. Approval of School Board Treasurer’s Report and Statement of Disbursements Summary Schedule for the Period of December 1, 2019 to December 31, 2019
2. Approval of the December 31, 2019 Financial Report

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Discussion:

Action: Motion: _____

Vote: Yes: ____ No: ____

Background

These action items are either routine or high consensus items and may not require discussion by the Board. If any Board member wishes to discuss any action item, the Board President will move it from the consent agenda to its appropriate place on the regular agenda.

Responsible Staff: Dr. Scanlon



**WEST CHESTER AREA SCHOOL DISTRICT
Education Committee**

January 27, 2020

Action Items

Approval of the following Study/Excursion Trip(s)

Approval is requested of the following Study/Excursion Trip(s):

- Rustin HS Cheerleading – Garden City, NY – Sat-Sun 12/7-12/8/19
- Rustin HS Cheerleading – Hershey, PA – Thur-Sat 1/9-1/11/20
- Henderson HS Science Olympiad – Pittsburgh, PA – Fri-Sat 1/10-1/11/20
- East/Henderson/Rustin HS Choir – Aston, PA – Thurs-Sat 1/16-1/18/20
- Henderson HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
- Rustin HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
- East HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20
- East HS Cheer Team – Orlando, FL – Wed-Mon 2/5-2/10/20
- East HS Model UN – Washington, DC – Thur-Sun 2/13-2/16/20
- Henderson HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
- East HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
- Rustin HS Honors Wind Ensemble – Radnor, PA 2/13-2/15/20
- Henderson HS Ski Club – Jay, VT Fri-Mon 2/14-2/17/20
- East HS DECA – Hershey, PA Wed-Fri 2/19-2/21/20

I so move.

Approval of Revised Administrative Guideline 918AG1 – Title I Parent and Family Engagement Guidelines, First Reading

Approval is requested of the Revised Administrative Guideline 918AG1 – Title I Parent and Family Engagement Guidelines, First Reading

I so move.

Approval of Revised Administrative Guideline 918AG2 – Title I Parent and Family Engagement School-Parent and Family Compacts, First Reading

Approval is requested of the Revised Administrative Guideline 918AG2 – Title I Parent and Family Engagement School-Parent and Family Compacts, First Reading

I so move.

Approval of the 2020-21 Curriculum Proposals

Approval is requested of the 2020-21 Curriculum Proposals in the amount of \$1,189,600

I so move.



**WEST CHESTER AREA SCHOOL DISTRICT
Pupil Services and Education Committees**

**Meeting Minutes
January 13, 2020**

Start: 6:30 PM

Finish: 8:13 PM

Attending Committee Members: Sue Tiernan, Joyce Chester, Kate Shaw, Daryl Durnell

Other Board Members: Chris McCune, Karen Herrmann

Administration: Jim Scanlon, Robert Sokolowski, Sara Missett, Tammi Florio, Michael Wagman, John Scully, Kristen Barnello, Debra Dinsmore, Chrissy Eagles, Paul Joyce, Ian Kerr, Rich Mitchell

**Items listed on the Pupil Services and Education Committee Regular Agenda of
January 13, 2020:**

1. Approval of the Pupil Services Committee Meeting Minutes of November 11, 2019
2. Approval of Updated Berks Deaf & Hard of Hearing Contract
3. Approval of PTS (Pediatric Therapeutic Services) Three Year Contract
4. Safe 2 Say Something S2SS Presentation
5. Approval of the Education Committee Meeting Minutes of November 11, 2019
6. Approval of Revised Administrative Guideline 918AG1 – Title I Parent and Family Engagement Guidelines
7. Approval of Revised Administrative Guideline 918AG2 – Title I Parent and Family Engagement School-Parent and Family Compacts
8. Curriculum Proposal Requests for 2020-2021
 - a. T. Florio
 - b. K. Barnello
 - c. D. Dinsmore
 - d. C. Eagles
 - e. P. Joyce
 - f. I. Kerr
 - g. R. Mitchell

A. Committee Actions and Outcomes:

1. Approval of the Pupil Services Committee Meeting Minutes of November 11, 2019
VOTE: 4 - 0
2. Approval of Updated Berks Deaf & Hard of Hearing Contract **VOTE: 4 - 0**
3. Approval of PTS (Pediatric Therapeutic Services) Three Year Contract **VOTE: 4 - 0**
4. Approval of the Education Committee Meeting Minutes of November 11, 2019
VOTE: 4 - 0
5. Approval of Revised Administrative Guideline 918AG1 – Title I Parent and Family Engagement Guidelines **VOTE: 4 - 0**
6. Approval of Revised Administrative Guideline 918AG2 – Title I Parent and Family Engagement School-Parent and Family Compacts **VOTE: 4 - 0**

B. Items to be placed on upcoming Board Agenda:

1. Approval of Revised Administrative Guideline 918AG1 – Title I Parent and Family Engagement Guidelines
2. Approval of Revised Administrative Guideline 918AG2 – Title I Parent and Family Engagement School-Parent and Family

C. Items to be placed on the upcoming Board Consent Agenda:

1. Approval of Updated Berks Deaf & Hard of Hearing Contract
2. Approval of PTS (Pediatric Therapeutic Services) Three Year Contract
3. Approval of the following Study / Excursion trip(s):
 - Rustin HS Cheerleading – Garden City, NY – Sat-Sun 12/7-12/8/19*
 - Rustin HS Cheerleading – Hershey, PA – Thur-Sat 1/9-1/11/20*
 - Henderson HS Science Olympiad – Pittsburgh, PA – Fri-Sat 1/10-1/11/20*
 - East/Henderson/Rustin HS Choir – Aston, PA – Thurs-Sat 11/16-1/18/20*
 - Henderson HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20*
 - Rustin HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20*
 - East HS Orchestra – Drexel Hill, PA – Thur-Sat 1/30-2/1/20*
 - East HS Cheer Team – Orlando, FL – Wed-Mon 2/5-2/10/20*
 - East HS Model UN – Washington, DC – Thur-Sun 2/13-2/16/20*
 - Henderson HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
 - East HS Band – Radnor, PA – Thur-Sat 2/13-2/15/20
 - Rustin HS Honors Wind Ensemble – Radnor, PA 2/13-2/15/20
 - Henderson HS Ski Club – Jay, VT Fri-Mon 2/14-2/17/20
 - East HS DECA – Hershey, PA Wed-Fri 2/19-2/21/20*

*Indicates trips that are competitions

D. Items to be discussed at a later date:

None

WEST CHESTER AREA SCHOOL DISTRICT

ADMINISTRATIVE GUIDELINE
APPROVED: August 1, 2015
REVISED: 1/20/2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

PROPOSAL			
<input checked="" type="checkbox"/> New Trip Request	<input type="checkbox"/> Trip Revision Request	<input type="checkbox"/> Trip Cancellation Request	
School: <u>Bayard Rustin High School</u>		Grade/Subject/Club: <u>Rustin Cheerleading (9-12)</u>	
Teacher(s) in charge: <u>Carrie Hasson</u>			
Destination: <u>Garden City, New York</u>			
Trip Day(s)/Date(s): <u>Saturday, December 7th-Sunday, December 8th</u>		Competition: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
~ Overnight trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In State <input checked="" type="checkbox"/> Out of State <input type="checkbox"/> Out of Country		Name of Tour Company: _____	
Special Instructions (re: data, etc.): <u>No rain date determined.</u>			
How is it related to curriculum: <u>This is for cheerleading. They have to compete at regionals in order to qualify for Nationals</u>			
Objectives of the proposed trip: <u>Earn a bid to perform at UCA Nationals in Orlando Florida.</u>			
Number of Pupils: <u>15</u> Total Passengers: <u>15</u> % of Eligible Students going: <u>15</u>			
Adult Chaperone to Student ratio: <u>3 : 15</u>			
Names of Teacher/Staff Chaperones: <u>Carrie Hasson</u>			
~ Other Adult Chaperones: <u>Morgan Amabile & Kelly DiFilippo</u>			
Nurse required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Refer to 121AG0)			
ESTIMATED COST			
	Number	Cost	Budget/Activity Code
Substitute(s) needed: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No if so, how many: _____		<u>0.00</u>	
Agency Nurse needed: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No if so, how many: _____			
Name of Staff Member Driving Students: <u>No Staff Members are Driving the students</u>			
Mileage/Tolls: (if applicable) _____			
Hotel/Food/Airfare: (if applicable) _____			
Registration/Entrance Fee: (if applicable)		<u>\$1,000.00</u>	<u>Paid by Boosters</u>
<input type="checkbox"/> Walking <input checked="" type="checkbox"/> Parent Providing Trans. <input type="checkbox"/> Public Transportation			
<input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach # of Buses/Rentals/Coaches _____			
~ Rental Company/Carrier: _____			
~ Request Drop and Pick (Krapf Only): <input type="checkbox"/> Yes <input type="checkbox"/> No		Drop at: _____	at _____ <input type="checkbox"/> AM <input type="checkbox"/> PM
		Pick up: _____	at _____ <input type="checkbox"/> AM <input type="checkbox"/> PM
Students Leaving From: <u>District Competition (Spring-Ford High School)</u>		at <u>5:30</u>	<input type="checkbox"/> AM <input checked="" type="checkbox"/> PM
Students Returning To: <u>Bayard Rustin High School</u>		at <u>5:30</u>	<input type="checkbox"/> AM <input checked="" type="checkbox"/> PM
What are the planned activities to assist students who require financial assistance: <u>The trip has been paid for entirely out of fundraising</u>			
Additional information (bus w/lift, rear seat, ski boxes, special instructions): <u>N/A</u>			
TOTAL Cost of Trip: <u>\$ 1,000</u>		Pupil Cost: <u>\$ 0</u>	TOTAL Cost to the District: <u>\$ 0</u>
Requested by: <u>Carrie Hasson</u>		Signature: <u><i>Carrie Hasson</i></u>	Date: <u>12/5/2019</u>
APPROVAL			
Principal: <u>Dr. Mike Marano</u>	Approved: <u><i>[Signature]</i></u>	Date: <u>12/5/19</u>	
Supervisor: _____	Approved: _____	Date: _____	
Director of: <input type="checkbox"/> Elementary <input checked="" type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services	Approved: <u><i>[Signature]</i></u>	Date: <u>12/12/19</u>	
Transportation: _____	Contractor: _____	Date: _____	
Scheduled Date: _____	Additional Cost: _____		
Krapf Cost: _____			
Spellman Office Only: Overnight Trip will appear on the _____ Board Consent Agenda.			

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WEST CHESTER AREA SCHOOL DISTRICT

ADMINISTRATIVE GUIDELINE
APPROVED: September 25, 2017
REVISED: August 19, 2019

121AG8 Application for Approval of Overnight PIAA Sanctioned Athletic Trip

PROPOSAL New Trip Request Trip Revision Request Trip Cancellation

School: Bayard Rustin High School Sport: Varsity Cheerleading
 Coach(s) in charge: Carrie Hasson, Morgan Amabile & Kelly DiFillipo In Season: Post Season:

Destination: Hershey, Pennsylvania

Trip Day(s)/Date(s): Thursday, January 9 - Saturday, January 11

Number of Students: 15 Total Passengers: 15 % of Eligible Students going: 100%
 Adult Chaperone to Student ratio: 4 / 15
 Names of Coach/Staff Chaperones: Carrie Hasson, Morgan Amabile & Kelly DiFillipo
 - Other Adult Chaperones: Madison Amabile

Nurse required on this trip: Yes No (Refer to 121AG6)

ESTIMATED COST	Number	Cost	Budget/Activity Code
Substitute(s) needed: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If so, how many: <u>1</u>			<u>(HR)</u>
Name of Staff Member Driving Students: <u>No Staff Members will be driving students</u>			
Mileage/Tolls: (If applicable)		<u>\$39.53</u>	<u>1-3200-000-20-30-953-580</u>
Hotel/Food/Airfare: (If applicable)		<u>\$1,200.00</u>	<u>1-3200-000-20-30-953-580</u>
Meal(s): (allowance \$31.50/Adult, \$20.00/Student)		<u>\$780.00</u>	<u>1-3200-000-20-30-953-580</u>
Registration/Entrance Fee: (If applicable)		<u>\$100.00</u>	<u>1-3200-000-20-30-953-580</u>

Walking Parent Providing Trans. Public Transportation
 Bus Van/Car Rental Coach # of Buses/Rentals/Coaches: _____

- Rental Company/Carrier: Krapf - ONE WAY / Parent Carpool HOME

- Request Drop and Pick (Krapf Only): Yes No Drop at: _____ at _____ AM PM
 Pick up: _____ at _____ AM PM

Students Leaving From: Rustin High School (January 9th) at 6:00 AM PM
 Students Returning To: Rustin High School (January 11th) at 8:00 AM PM

TOTAL Cost of Trip: \$ 2,119.53 Pupil Cost: \$ 0 TOTAL Cost to the District: \$ 2,119.53
 ★ Requested Travel Advance (Min. \$300): \$ 2,200.00

Requested by: Carrie Hasson Signature: Carrie M. Hasson Date: 12/13/19

APPROVAL

Principal: _____ Approved: _____ Date: 1/2/20
 Athletic Director: Devin Lasky Approved: _____ Date: 1/2/20
 Assistant Superintendent: _____ Approved: _____ Date: 1/7/21
 Transportation: _____ Date: _____
 Scheduled Date: _____ Contractor: _____
 Krapf Cost: _____ Additional Cost: _____

Spellman Office Only: Overnight Trip will appear on the Jan 27, 2020 Board Consent Agenda.

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WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal <input checked="" type="checkbox"/> New Trip Request <input type="checkbox"/> Trip Revision Request <input type="checkbox"/> Trip Cancellation Request						
School: <u>Henderson High School</u>			Grade/Subject/Club: <u>Science Olympiad</u>			
Teacher(s) In Charge: <u>Heidi Abbott</u>						
Destination: <u>Carnegie Mellon University 5000 Forbes Ave Pittsburgh PA 15213</u>						
Trip Day(s)/Date(s): <u>Friday January 10 -Saturday January 11 2020</u>			Competition <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
~ Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country			Name Tour Company: _____			
Special Instructions (rain date, etc.): _____						
How is it related to curriculum: <u>The competition consist of 23 events that relate to state and national science standards</u>						
Objectives of the proposed trip: <u>Compete at the Carnegie Mellon University Science Olympiad Invitational</u>						
Number of Pupils: <u>8</u>		Total Passengers: <u>9</u>		Per Pupil Cost: <u>100.00</u>		
Adult Chaperone to Student Ratio: <u>1 / 8</u>				% of Eligible Students Going: <u>100.00%</u>		
Names of Teacher/Staff Chaperones: <u>Heidi Abbott</u>						
~ Other Adult Chaperones: _____						
Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)						
Estimated Cost						
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project
Substitute(s) Needed:	<u>1</u>	<u>1</u>	<u>159.31</u>	<u>159.31</u>		<u>1-1110-000-20-40-221 315</u>
Agency Nurses Needed:	<u>0</u>		<u>0.00</u>	<u>0.00</u>		
Name of Staff Member Driving Students: <u>Heidi Abbott</u>						
Mileage/Tolls: (if applicable) _____						
Hotel/Food/Airfare: (if applicable)				<u>420.00</u>		<u>50-000-221-041-221</u>
Registration/Entrance Fee: (if applicable)				<u>100.00</u>		<u>50-000-221-041-221</u>
Other Costs: _____						
<input type="checkbox"/> Walking <input type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input checked="" type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach						
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project
Buses/Rentals/Coaches	<u>1</u>	<u>2</u>	<u>280.00</u>	<u>280.00</u>		<u>50-000-221-041-221</u>
~ Rental Company/Carrier: _____						
Students Leaving From: <u>HHS Friday January 10</u>		at <u>2:30</u>		<input type="checkbox"/> am <input checked="" type="checkbox"/> pm		
Students Returning To: <u>HHS Saturday January 11</u>		at <u>11:30</u>		<input type="checkbox"/> am <input checked="" type="checkbox"/> pm		
~ Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm						
Pick up at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm						
What are the planned activities to assist students who require financial assistance: <u>fundraising</u>						
Additional Information (bus w/lift, star seat, ski boxes, special instructions)						
Total Cost of Trip: \$ <u>959.31</u> Pupil Cost: \$ <u>800.00</u> Other Funded: \$ <u>-</u> Total Cost to the District: \$ <u>159.31</u>						
Requested By: <u>Heidi Abbott</u>		Signature:			Date: <u>1/2/20</u>	
Approval						
Principal		Approved			Date: <u>1-2-20</u>	
Supervisor		Approved			Date: _____	
Director of: <input type="checkbox"/> Elementary <input checked="" type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services		Approved			Date: <u>1/6/20</u>	
Transportation:		_____			Date: _____	
Schedule Dates:		Contractor: _____			_____	
Krapf Costs:		Additional Costs: _____			_____	
<u>Spellman Office Only:</u> Overnight Trip will appear on the <u>Jan 27, 2020</u> Board Consent Agenda.						

WEST CHESTER AREA
SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and
Extracurricular Trips and Approval of Bus Transportation

<input checked="" type="checkbox"/> Proposed		<input checked="" type="checkbox"/> New/Trip Request		<input type="checkbox"/> Trip Revision Request		<input type="checkbox"/> Trip Cancellation Request	
School: <u>Henderson/East/Rustin</u>				Grade/Subject/Club: <u>Choir/10-12</u>			
Teacher(s) in Charge: <u>Ann Ellis, Jonathan Kreamer, Kendra Werner, Kristen Barnello</u>							
Destination: <u>Sun Valley High School for PMEA District 12 Chorus Festival</u>							
Trip Day(s)/Date(s): <u>1/16-18/2020</u>				Competition: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country		Name Tour Company: <u>n/a</u>			
Special Instructions (rain date, etc.): <u>Pick up students at HHS, EHS, and RHS to take to Sun Valley</u>							
How is it related to curriculum: <u>This is a part of the choir curriculum. Performing varied repertoire with other high school students across Chester, Delaware, and Phil. Counties.</u>							
Objectives of the proposed trip: <u>Bus will pick up students and drop them off at the PMEA District 12 Chorus Festival at Sun Valley HS. Students will study, rehearse, and perform with other students on 1/18/2020. Parents will drive students home.</u>							
Number of Pupils: <u>24</u>		Total Passengers: <u>24</u>		Per Pupil Cost: <u>0.00</u>			
Adult Chaperone to Student Ratio: <u> </u> / <u> </u>				% of Eligible Students Going: <u> </u>			
Names of Teacher/Staff Chaperones: <u>Ann Ellis, Jonathan Kreamer, Kendra Werner</u>							
Other Adult Chaperones: <u> </u>							
Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)							
Estimated Cost							
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	
Substitute(s) Needed:	<u>0</u>	<u>0</u>	<u>159.31</u>	<u>0.00</u>	<u> </u>	<u> </u>	
Agency Nurses Needed:	<u> </u>	<u> </u>	<u>0.00</u>	<u>0.00</u>	<u> </u>	<u> </u>	
Name of Staff Member Driving Students: <u> </u>							
Mileage/Tolls: (if applicable) <u> </u>							
Hotel/Food/Airfare: (if applicable) <u> </u>							
Registration/Entrance Fee: (if applicable) <u> </u>							
Other Costs:				<u>3,840.00</u>	<u> </u>	<u>1-3200-000-20-16-966-810</u>	
<input type="checkbox"/> Walking <input type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input checked="" type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach							
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project	
Buses/Rentals/Coaches	<u>1</u>	<u>1</u>	<u> </u>	<u>276.65</u>	<u> </u>	<u>1-3200-000-20-16-966-315</u>	
Rental Company/Carrier: <u>Krapf Bus Company</u>							
Students Leaving From: <u>HHS at 1:30, then going to EHS, then RHS, then Sun Valley</u> at <u>1:30pm</u> <input type="checkbox"/> am <input checked="" type="checkbox"/> pm							
Students Returning To: <u>Not returning - just being dropped off</u> at <u> </u> <input type="checkbox"/> am <input type="checkbox"/> pm							
Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: <u> </u> at <u> </u> <input type="checkbox"/> am <input type="checkbox"/> pm							
Pick up at: <u> </u> at <u> </u> <input type="checkbox"/> am <input type="checkbox"/> pm							
What are the planned activities to assist students who require financial assistance: <u>Covered by Dr. Barnello's budget.</u>							
Additional Information (bus w/lift, star seat, ski boxes, special instructions) <u>Pick up students at HHS @ 1:30, pick up EHS @ 1:45pm, pick up RHS students @ 2:15. Be at Sun Valley HS by 3:30pm.</u>							
Total Cost of Trip: <u>\$ 4,116.65</u>		Pupil Cost: <u>\$ -</u>		Other Funded: <u>\$ -</u>		Total Cost to the District: <u>\$ 4,116.65</u>	
Requested By: <u>Barnello, Ellis, Kreamer, Werner</u>				Signature: <u>[Signature]</u>		Date: <u>12/09/2019</u>	
Approval							
Principal: <u>[Signature]</u>		Approved: <u>[Signature]</u>		Date: <u>12/9/19</u>			
Supervisor: <u>[Signature]</u>		Approved: <u>[Signature]</u>		Date: <u> </u>			
Director of: <input type="checkbox"/> Elementary <input type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services		Approved: <u>[Signature]</u>		Date: <u>12/10/19</u>			
Transportation: <u> </u>							
Schedule Dates: <u> </u> Contractor: <u> </u>							
Krapf Costs: <u> </u> Additional Costs: <u> </u>							
<input checked="" type="checkbox"/> Spellman Office Only: <input type="checkbox"/> Overnight Trip will appear on the <u> </u> Board Consent Agenda.							

WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015

REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal <input checked="" type="checkbox"/> New Trip Request <input type="checkbox"/> Trip Revision Request <input type="checkbox"/> Trip Cancellation Request																						
School: <u>Henderson High School</u>	Grade/Subject/Club: <u>District 12 Orchestra Festival</u>																					
Teacher(s) in Charge: <u>Katrina Kelly, Jack Hontz</u>																						
Destination: <u>Upper Darby Performing Arts Center 601 N Landsdowne Ave. Drexel Hill, PA 19026</u>																						
Trip Day(s)/Date(s): <u>Thursday, January 30th - Saturday, February 1st</u>	Competition: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																					
Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country	Name Tour Company: _____																					
Special Instructions (rain date, etc.): <u>N/A</u>																						
How is it related to curriculum: <u>Performance opportunities outside our district.</u>																						
Objectives of the proposed trip: <u>The opportunity to advance to regionals and states if successful.</u>																						
Number of Pupils: <u>2</u>	Total Passengers: <u>3</u>																					
Adult Chaperone to Student Ratio: <u>1 / 2</u>	Per Pupil Cost: <u>0.00</u>																					
Names of Teacher/Staff Chaperones: <u>Katrina Kelly, Jack Hontz</u>	% of Eligible Students Going: <u>100.00%</u>																					
Other Adult Chaperones: _____																						
Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)																						
Estimated Cost																						
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th># Staff</th> <th># Days</th> <th>Cost/Day</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td>Substitute(s) Needed:</td> <td><u>NO SUB</u></td> <td></td> <td></td> <td><u>#VALUE!</u></td> <td></td> <td></td> </tr> <tr> <td>Agency Nurses Needed:</td> <td></td> <td></td> <td><u>0.00</u></td> <td><u>0.00</u></td> <td></td> <td></td> </tr> </tbody> </table>		# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	Substitute(s) Needed:	<u>NO SUB</u>			<u>#VALUE!</u>			Agency Nurses Needed:			<u>0.00</u>	<u>0.00</u>		
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project																
Substitute(s) Needed:	<u>NO SUB</u>			<u>#VALUE!</u>																		
Agency Nurses Needed:			<u>0.00</u>	<u>0.00</u>																		
Name of Staff Member Driving Students: <u>Parents Provide Transportation</u>																						
Mileage/Tolls: (if applicable) _____																						
Hotel/Food/Airfare: (if applicable) _____																						
Registration/Entrance Fee: (if applicable) <u>380.00</u> 480.00																						
Other Costs: _____																						
<input type="checkbox"/> Walking <input type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach																						
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th># Vehicles</th> <th># Days</th> <th>Cost/Vehicle</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td>Buses/Rentals/Coaches</td> <td></td> <td></td> <td></td> <td><u>0.00</u></td> <td></td> <td></td> </tr> </tbody> </table>		# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project	Buses/Rentals/Coaches				<u>0.00</u>									
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project																
Buses/Rentals/Coaches				<u>0.00</u>																		
Rental Company/Carrier: _____																						
Students Leaving From: _____	at _____ <input type="checkbox"/> am <input type="checkbox"/> pm																					
Students Returning To: _____	at _____ <input type="checkbox"/> am <input type="checkbox"/> pm																					
Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No																						
Drop at: _____	at _____ <input type="checkbox"/> am <input type="checkbox"/> pm																					
Pick up at: _____	at _____ <input type="checkbox"/> am <input type="checkbox"/> pm																					
What are the planned activities to assist students who require financial assistance: <u>N/A</u>																						
Additional Information (bus w/lift, star seat, skl boxes, special instructions)																						
Total Cost of Trip: <u>\$380.00</u> Pupil Cost: \$ _____ Other Funded: \$ _____ Total Cost to the District: \$ <u>380.00</u>																						
Requested By: <u>Katrina Kelly</u>	Signature: _____ Date: <u>12/02/2019</u>																					
Approval																						
Principal	Approved: _____ Date: <u>12/16/19</u>																					
Supervisor	Approved: _____ Date: <u>12/17/19</u>																					
Director of: <input type="checkbox"/> Elementary <input type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services	Approved: _____ Date: <u>12/18/19</u>																					
Transportation:	Date: _____																					
Schedule Dates:	Contractor: _____																					
Krapf Costs:	Additional Costs: _____																					
<u>Spellman Office Only:</u> Overnight Trip will appear on the _____ Board Consent Agenda.																						

1-3200-000-20-16-966-870

WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal <input checked="" type="checkbox"/> New Trip Request <input type="checkbox"/> Trip Revision Request <input type="checkbox"/> Trip Cancellation Request													
School: <u>Rustin HS</u>	Grade/Subject/Club: <u>String Orchestra 9-12</u>												
Teacher(s) in Charge: <u>Liz Shafman</u>													
Destination: <u>Upper Darby Performing Arts Center 601 N Landsdowne Ave. Drexel Hill, PA 19026</u>													
Trip Day(s)/Date(s): <u>Thursday, Jan. 30th - Saturday, Feb. 1st</u> Competition <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
Overnight Trip: <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country Name Tour Company: _____													
Special Instructions (rain date, etc.): <u>N/A</u>													
How is it related to curriculum: <u>Advancement of orchestral ensemble technique</u>													
Objectives of the proposed trip: <u>Students were selected by audition to perform in the District 12 Festival Orchestra.</u>													
Number of Pupils: <u>6</u>	Total Passengers: _____												
Adult Chaperone to Student Ratio: _____	Per Pupil Cost: <u>190.00</u>												
Names of Teacher/Staff Chaperones: <u>Liz Shafman</u>	% of Eligible Students Going: <u>100.00%</u>												
Other Adult Chaperones: _____													
Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)													
Estimated Cost													
Substitute(s) Needed:	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th># Staff</th> <th># Days</th> <th>Cost/Day</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td style="text-align:center">0</td> <td></td> <td></td> <td style="text-align:right">0.00</td> <td style="text-align:center">%</td> <td></td> </tr> </tbody> </table>	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	0			0.00	%	
# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project								
0			0.00	%									
Agency Nurses Needed:	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th># Staff</th> <th># Days</th> <th>Cost/Day</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td style="text-align:center">0</td> <td style="text-align:center">0</td> <td style="text-align:center">0.00</td> <td style="text-align:right">0.00</td> <td></td> <td></td> </tr> </tbody> </table>	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	0	0	0.00	0.00		
# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project								
0	0	0.00	0.00										
Name of Staff Member Driving Students:	<u>N/A</u>												
Mileage/Tolls: (if applicable)	_____												
Hotel/Food/Airfare: (if applicable)	_____												
Registration/Entrance Fee: (if applicable)	<u>\$1,140.00</u>												
Other Costs:	<u>1-3200-000-20-16-966-810</u>												
<input type="checkbox"/> Walking <input checked="" type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach													
Buses/Rentals/Coaches	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th># Vehicles</th> <th># Days</th> <th>Cost/Vehicle</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td style="text-align:right">0.00</td> <td></td> <td></td> </tr> </tbody> </table>	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project				0.00		
# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project								
			0.00										
Rental Company/Carrier: _____													
Students Leaving From:	_____ at _____ am/pm												
Students Returning To:	_____ at _____ am/pm												
Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: _____ at _____ am/pm Pick up at: _____ at _____ am/pm													
What are the planned activities to assist students who require financial assistance: _____													
Additional Information (bus w/lift, star seat, ski boxes, special instructions) Parents are providing transportation to and from this event.													
Total Cost of Trip: \$ <u>1,140.00</u>	Pupil Cost: \$ <u>1,140.00</u> Other Funded: \$ <u>-</u> Total Cost to the District: \$ <u>1,140.00</u>												
Requested By: <u>Liz Shafman</u>	Signature: <u>[Signature]</u> Date: <u>12/13/2019</u>												
Approval													
Principal	Approved: <u>[Signature]</u> Date: <u>12/13/19</u>												
Supervisor	Approved: <u>[Signature]</u> Date: <u>12/17/19</u>												
Director of: <input type="checkbox"/> Elementary <input type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services	Approved: <u>[Signature]</u> Date: <u>12/18/19</u>												
Transportation:	_____ Date: _____												
Schedule Dates:	_____ Contractor: _____												
Krapf Costs:	_____ Additional Costs: _____												
<u>Spellman Office Only:</u> Overnight Trip will appear on the _____ Board Consent Agenda.													

WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015

REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal <input checked="" type="checkbox"/> New Trip Request <input type="checkbox"/> Trip Revision Request <input type="checkbox"/> Trip Cancellation Request																						
School: <u>East High School</u>	Grade/Subject/Club: <u>10-12 Grade Orchestra</u>																					
Teacher(s) in Charge: <u>Timothy Celfo</u>																						
Destination: <u>Upper Darby High School - District 12 Orchestra Festival</u>																						
Trip Day(s)/Date(s): <u>Thursday(3pm) Friday January 31, 2020 & Sat. February 1st, 2020</u> Competition <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																						
Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country Name Tour Company: _____																						
Special Instructions (rain date, etc.): _____																						
How is it related to curriculum: <u>A performance opportunity for the advanced students.</u>																						
Objectives of the proposed trip: <u>To perform with other talented musicians from District 12 as well as work with a different conductor.</u>																						
Students will have the opportunity to advance to regionals and states.																						
Number of Pupils: <u>4</u>	Total Passengers: <u>5</u>																					
Adult Chaperone to Student Ratio: <u>1 / 4</u>	Per Pupil Cost: <u>190.00</u>																					
Names of Teacher/Staff Chaperones: <u>Tim Celfo</u>	% of Eligible Students Going: <u>100.00%</u>																					
Other Adult Chaperones: _____																						
Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)																						
Estimated Cost																						
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th># Staff</th> <th># Days</th> <th>Cost/Day</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td>Substitute(s) Needed:</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> <td style="text-align: center;">159.31</td> <td style="text-align: center;">159.31</td> <td style="text-align: center;">100%</td> <td style="text-align: center;"><u>1-3200-000 20-16-966-315</u></td> </tr> <tr> <td>Agency Nurses Needed:</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td></td> <td></td> </tr> </tbody> </table>		# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	Substitute(s) Needed:	1	1	159.31	159.31	100%	<u>1-3200-000 20-16-966-315</u>	Agency Nurses Needed:	0	0	0.00	0.00		
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project																
Substitute(s) Needed:	1	1	159.31	159.31	100%	<u>1-3200-000 20-16-966-315</u>																
Agency Nurses Needed:	0	0	0.00	0.00																		
Name of Staff Member Driving Students: <u>Parents/Students provide transportation</u>																						
Mileage/Tolls: (if applicable) <u>N/A</u>																						
Hotel/Food/Airfare: (if applicable) <u>N/A</u>																						
Registration/Entrance Fee: (if applicable) <u>190.00</u> <u>X4=760.00</u> <u>1-3200-000 20-16-966-810</u>																						
Other Costs: _____																						
<input type="checkbox"/> Walking <input checked="" type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach																						
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th># Vehicles</th> <th># Days</th> <th>Cost/Vehicle</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td>Buses/Rentals/Coaches</td> <td></td> <td></td> <td></td> <td style="text-align: center;">0.00</td> <td></td> <td></td> </tr> </tbody> </table>		# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project	Buses/Rentals/Coaches				0.00									
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project																
Buses/Rentals/Coaches				0.00																		
Rental Company/Carrier: _____																						
Students Leaving From: _____ at _____ am/pm																						
Students Returning To: _____ at _____ am/pm																						
Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: _____ at _____ am/pm																						
Pick up at: _____ at _____ am/pm																						
What are the planned activities to assist students who require financial assistance:																						
District Pays Registration Fee																						
Additional Information (bus w/lift, star seat, ski boxes, special instructions) N/A																						
Total Cost of Trip: \$ <u>919.31</u>	Pupil Cost: _____																					
Other Funded: _____	Total Cost to the District: \$ <u>919.31</u>																					
Requested By: <u>Timothy Celfo</u>	Signature: <u>[Signature]</u> Date: <u>11/26/2019</u>																					
Approval																						
Principal	Approved: <u>[Signature]</u> Date: <u>12/3/19</u>																					
Supervisor	Approved: <u>[Signature]</u> Date: <u>12/17/19</u>																					
Director of: <input type="checkbox"/> Elementary <input checked="" type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services	Approved: <u>[Signature]</u> Date: <u>12/10/19</u>																					
Transportation:	Date: _____																					
Schedule Dates:	Contractor: _____																					
Krapf Costs:	Additional Costs: _____																					
Spellman Office Only: Overnight Trip will appear on the _____ Board Consent Agenda.																						

WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal		<input checked="" type="checkbox"/> New Trip Request	<input type="checkbox"/> Trip Revision Request	<input type="checkbox"/> Trip Cancellation Request			
School	West Chester East High School		Grade/Subject/Club: Cheer Team				
Teacher(s) in Charge:	Leslie Boccio, Jessica Young and Jennifer Kibler						
Destination:	UCA Cheer Nationals, Orlando, FL						
Trip Day(s)/Date(s):	Wednesday, 2/5 through Monday, 2/10, 2020		Competition	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
~ Overnight Trip:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> In State <input checked="" type="checkbox"/> Out of State <input type="checkbox"/> Out of Country	Name Tour Company: _____				
Special Instructions (rain date, etc.):	Coach bus is back up if flight is cancelled.						
Team fundraises throughout the season to assist with student costs.							
How is it related to curriculum: _____							
Objectives of the proposed trip: UCA Cheer Nationals							
Number of Pupils:	14	Total Passengers:	18	Per Pupil Cost: 500.00			
Adult Chaperone to Student Ratio:	2 / 7	% of Eligible Students Going:		100.00%			
Names of Teacher/Staff Chaperones:	Leslie Boccio, Jessica Young, Jennifer Kibler						
~ Other Adult Chaperones:	Billie Jo Barker						
Nurses required on this trip:	<input type="checkbox"/> Yes <input type="checkbox"/> No (refer to 121AG6)						
Estimated Cost							
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	
Substitute(s) Needed:		0	159.31	0.00			
Agency Nurses Needed:		0	0.00	0.00			
Name of Staff Member Driving Students: _____							
Mileage/Tolls: (if applicable) _____							
Hotel/Food/Airfare:	(if applicable)			21,400.00		Airfare - Students/ Hotel and	
Registration/Entrance Fee:	(if applicable)					Food - Boosters	
Other Costs: _____							
<input type="checkbox"/> Walking <input type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation							
<input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach							
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project	
Buses/Rentals/Coaches	1			0.00		Back Up if flight is cancelled - Paid by Boosters	
~ Rental Company/Carrier: Krapf Coach							
Students Leaving From:	Philadelphia International Airport	at	TBD	<input type="checkbox"/> am <input type="checkbox"/> pm			
Students Returning To:	Philadelphia International Airport	at	TBD	<input type="checkbox"/> am <input type="checkbox"/> pm			
~ Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No							
Drop at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm							
Pick up at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm							
What are the planned activities to assist students who require financial assistance: _____							
Additional Information (bus w/lift, star seat, ski boxes, special instructions)							
Total Cost of Trip: \$ 21,400.00 Pupil Cost: \$ 7,000.00 Other Funded: \$ 14,400.00 Total Cost to the District: \$ -0-							
Requested By:	Leslie Boccio	Signature:	<i>Leslie Boccio</i>		Date:	12/2/19	
Approval							
Principal	Approved	<i>[Signature]</i>		Date:	12/3/19		
Supervisor	Approved	<i>[Signature]</i>		Date:	12/2/19		
Director of:	<input type="checkbox"/> Elementary <input checked="" type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services	Approved	<i>[Signature]</i>		Date:	12/4/19	
Transportation:	_____					Date:	_____
Schedule Dates:	_____					Contractor:	_____
Krapf Costs:	_____					Additional Costs:	_____
Spellman Office Only: Overnight Trip will appear on the <u>Jan 27, 2020</u> Board Consent Agenda.							

WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

✓ UT

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

<input type="checkbox"/> Proposal <input type="checkbox"/> New Trip Request <input type="checkbox"/> Trip Revision Request <input type="checkbox"/> Trip Cancellation Request						
School: <u>East High School</u>			Grade/Subject/Club: <u>Model UN Club</u>			
Teacher(s) in Charge: <u>Maria Bolner, Lauren Payton</u>						
Destination: <u>NAINUM Conference</u>						
Trip Day(s)/Date(s): <u>02/13/20 - 02/16/20 Thurs-Sun</u>			Competition <input type="checkbox"/> Yes <input type="checkbox"/> No			
~ Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> In State <input checked="" type="checkbox"/> Out of State <input type="checkbox"/> Out of Country Name Tour Company: _____						
Special Instructions (rain date, etc.): _____						
How is it related to curriculum: <u>The Model UN club will be participating in the North American Invitational Model United Nations UN simulation</u>						
Objectives of the proposed trip: <u>The student delegates will use their position papers and research on their assigned topic and committee to participate in the United Nation simulation</u>						
Number of Pupils: <u>17</u>		Total Passengers: <u>19</u>		Per Pupil Cost: <u>621.65</u>		
Adult Chaperone to Student Ratio: <u>2 / 19</u>		% of Eligible Students Going: _____				
Names of Teacher/Staff Chaperones: <u>Maria Bolner and Lauren Payton</u>						
~ Other Adult Chaperones: _____						
Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)						
Estimated Cost						
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project
Substitute(s) Needed:	<u>2</u>	<u>2</u>	<u>159.31</u>	<u>637.24</u>		<u>1-1100-000-20-40 222 315</u>
Agency Nurses Needed:			<u>0.00</u>	<u>0.00</u>		
Name of Staff Member Driving Students: _____						
Mileage/Tolls: (if applicable) _____						
Hotel/Food/Airfare: (if applicable)				<u>6,897.24</u>		<u>51,000-222 180-222</u>
Registration/Entrance Fee: (if applicable)				<u>1,855.00</u>		<u>51,000-222 180-222</u>
Other Costs: _____						
<input type="checkbox"/> Walking <input type="checkbox"/> Parent Provided Transportation <input checked="" type="checkbox"/> Public Transportation <input checked="" type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach						
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project
Buses/Rentals/Coaches		<u>3</u>	<u>1,178.50</u>	<u>1,178.50</u>		<u>51,000-222 180-222</u>
~ Rental Company/Carrier: <u>Septa to 30th Street Station; Greyhound to Union Station; DC Metro to DuPont Circle</u>						
Students Leaving From: <u>Malvern Train Station</u>		at <u>6:33</u>		<input checked="" type="checkbox"/> am <input type="checkbox"/> pm		
Students Returning To: <u>Malvern Train Station</u>		at <u>8:49</u>		<input type="checkbox"/> am <input checked="" type="checkbox"/> pm		
~ Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm						
Pick up at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm						
What are the planned activities to assist students who require financial assistance: <u>Students will conduct fundraising events.</u>						
Additional Information (bus w/lift, star seat, ski boxes, special instructions)						
Total Cost of Trip: \$ <u>10,567.98</u> Pupil Cost: \$ <u>10,568.05</u> Other Funded: \$ <u>-</u> Total Cost to the District: \$ <u>-0-</u>						
Requested By: <u>Maria Bolner & Lauren Payton</u>			Signature: <u>Maria Bolner</u>		Date: <u>12/10/2015</u>	
Approval						
Principal			Approved: <u>[Signature]</u>		Date: <u>11/26/19</u>	
Supervisor			Approved: _____		Date: _____	
Director of: <input type="checkbox"/> Elementary <input checked="" type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services			Approved: <u>[Signature]</u>		Date: <u>12/12/19</u>	
Transportation:			_____		Date: _____	
Schedule Dates: _____			Contractor: _____			

JAN 27 Board Consent Agenda

WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal <input checked="" type="checkbox"/> New Trip Request <input type="checkbox"/> Trip Revision Request <input type="checkbox"/> Trip Cancellation Request																																																																																																																																																																																																					
School: <u>Henderson HS</u>	Grade/Subject/Club: <u>Band, Grades 10-12</u>																																																																																																																																																																																																				
Teacher(s) in Charge: <u>Jack Hontz</u>																																																																																																																																																																																																					
Destination: <u>PMEA District 12 Band Festival, Radnor HS, 130 King of Prussia Rd, Radnor PA 19087</u>																																																																																																																																																																																																					
Trip Day(s)/Date(s): <u>February 13-15, 2020</u>	Competition <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																																																																																																																																				
~ Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country	Name Tour Company: _____																																																																																																																																																																																																				
Special Instructions (rain date, etc.): _____																																																																																																																																																																																																					
How is it related to curriculum: <u>Students will perform advanced literature with the top performing students from Chester, Delaware, and Philadelphia Counties</u>																																																																																																																																																																																																					
Objectives of the proposed trip: <u>To provide intense enrichment for our most talented students</u>																																																																																																																																																																																																					
Number of Pupils: <u>6</u>	Total Passengers: <u>7</u> Per Pupil Cost: <u>0.00</u>																																																																																																																																																																																																				
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<td></td> <td><u>1-2200-000-20-16-966-870</u></td> </tr> <tr> <td>Other Costs: _____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="7"> <input type="checkbox"/> Walking <input checked="" type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach </td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Buses/Rentals/Coaches</td> <td></td> <td></td> <td></td> <td><u>0.00</u></td> <td></td> <td></td> </tr> <tr> <td colspan="7">~ Rental Company/Carrier: _____</td> </tr> <tr> <td colspan="7">Students Leaving From: _____ at _____ am <input type="checkbox"/> pm <input type="checkbox"/></td> </tr> <tr> <td colspan="7">Students Returning To: _____ at _____ am <input type="checkbox"/> pm <input type="checkbox"/></td> </tr> <tr> <td colspan="7">~ Request Drop off/Pick up (only 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colspan="2">Approved: <u>[Signature]</u></td> <td colspan="2">Date: <u>12/17/19</u></td> </tr> <tr> <td colspan="3">Director of: <input type="checkbox"/> Elementary <input type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services</td> <td colspan="2">Approved: <u>[Signature]</u></td> <td colspan="2">Date: <u>12/18/19</u></td> </tr> <tr> <td colspan="7">Transportation: _____ Date: _____</td> </tr> <tr> <td colspan="7">Schedule Dates: _____ Contractor: _____</td> </tr> <tr> <td colspan="7">Krapf Costs: _____ Additional Costs: _____</td> </tr> <tr> <td colspan="7"> <u>Spellman Office Only:</u> Overnight Trip will appear on the _____ Board Consent Agenda. </td> </tr> </tbody></table>		# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	Substitute(s) Needed:			<u>159.31</u>	<u>0.00</u>		<u>1-2200-800-20-16-966-315</u>	Agency Nurses Needed:			<u>0.00</u>	<u>0.00</u>			Name of Staff Member Driving Students: _____							Mileage/Tolls: (if applicable) _____							Hotel/Food/Airfare: (if applicable) _____							Registration/Entrance Fee: (if applicable) _____			<u>1,110.00</u>			<u>1-2200-000-20-16-966-870</u>	Other Costs: _____							<input type="checkbox"/> Walking <input checked="" type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach														Buses/Rentals/Coaches				<u>0.00</u>			~ Rental Company/Carrier: _____							Students Leaving From: _____ at _____ am <input type="checkbox"/> pm <input type="checkbox"/>							Students Returning To: _____ at _____ am <input type="checkbox"/> pm <input type="checkbox"/>							~ Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: _____ at _____ am <input type="checkbox"/> pm							Pick up at: _____ at _____ am <input type="checkbox"/> pm <input type="checkbox"/>							What are the planned 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WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal		<input checked="" type="checkbox"/> New Trip Request	<input type="checkbox"/> Trip Revision Request	<input type="checkbox"/> Trip Cancellation Request		
School	East High School		Grade/Subject/Club: 9-12 Music			
Teacher(s) In Charge:	Kyle Risch					
Destination:	Radnor High School					
Trip Day(s)/Date(s):	2/13 - 2/15		Competition	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
~ Overnight Trip:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country	Name Tour Company: _____			
Special Instructions (rain date, etc.): _____						
How is it related to curriculum: Students have successfully auditioned to be a part of this PMEA Honor Band. They will be rehearsing some of the best music in the curriculum and learning under the direction of a well respected educator.						
Objectives of the proposed trip: Students will have a successful experience playing advanced music in a large ensemble. Students will represent East High School with their exceptional music talents and behavior.						
Number of Pupils:	2	Total Passengers:	3	Per Pupil Cost: 185.00		
Adult Chaperone to Student Ratio:	1 / 2			% of Eligible Students Going: 100.00%		
Names of Teacher/Staff Chaperones:	Kyle Risch					
~ Other Adult Chaperones:	Other Band Directors in PMEA District 12					
Nurses required on this trip:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(refer to 121AG6)				
Estimated Cost						
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project
Substitute(s) Needed:	0	0	159.31	0.00	100%	1-3200-000-20-16-966-315
Agency Nurses Needed:			0.00	0.00		
Name of Staff Member Driving Students: _____						
Mileage/Tolls: (if applicable)	_____					
Hotel/Food/Airfare: (if applicable)	_____					
Registration/Entrance Fee: (if applicable)	370.00 100% 1-3200-000-20-16-966-870					
Other Costs: _____						
<input type="checkbox"/> Walking <input checked="" type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach						
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project
Buses/Rentals/Coaches	0	0		0.00		
~ Rental Company/Carrier: _____						
Students Leaving From:	West Chester East High School		at	3:00	<input type="checkbox"/> am <input checked="" type="checkbox"/> pm	
Students Returning To:	_____		at	_____	<input type="checkbox"/> am <input type="checkbox"/> pm	
~ Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm						
Pick up at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm						
What are the planned activities to assist students who require financial assistance: _____						
The cost of student participation is covered by the District						
Additional Information (bus w/lift, star seat, ski boxes, special instructions) N/A						
Total Cost of Trip:	\$ 370	Pupil Cost:	\$ 370.00	Other Funded:	\$ _____	Total Cost to the District: \$ (370.00)
Requested By:	Kyle Risch	Signature:			Date:	12/02/2019
Approval						
Principal	Approved				Date:	_____
Supervisor	Approved				Date:	12/13/19
Director of: <input type="checkbox"/> Elementary <input type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services	Approved				Date:	12/18/19
Transportation:	_____					
Schedule Dates:	_____					
Krapf Costs:	_____					
Contractor:	_____					
Additional Costs:	_____					
Spellman Office Only: Overnight Trip will appear on the _____ Board Consent Agenda.						


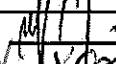
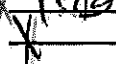

WEST CHESTER AREA SCHOOL DISTRICT

No. 121AG1

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

<input checked="" type="checkbox"/> Proposal <input checked="" type="checkbox"/> New Trip Request <input type="checkbox"/> Trip Revision Request <input type="checkbox"/> Trip Cancellation Request																									
School: <u>Rustin High School</u> Grade/Subject/Club: <u>Honors Wind Ensemble</u>																									
Teacher(s) in Charge: <u>M. Shoremount</u>																									
Destination: <u>Radnor High School (PMEA District 12 Band)</u>																									
Trip Day(s)/Date(s): <u>Thursday 2/13 through Saturday 2/15</u> Competition: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																									
Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country Name Tour Company: _____																									
Special Instructions (rain date, etc.): <u>None</u>																									
How is it related to curriculum: <u>The Students participating will re-audition for seats in the Region Band Festival and performing in the District Band festival.</u>																									
Objectives of the proposed trip: <u>Students will perform at their personal best.</u>																									
Number of Pupils: <u>5</u> Total Passengers: <u>6</u> Per Pupil Cost: _____																									
Adult Chaperone to Student Ratio: <u>1 / 5</u> % of Eligible Students Going: <u>100.00%</u>																									
Names of Teacher/Staff Chaperones: <u>M. Shoremount</u>																									
~ Other Adult Chaperones: _____																									
Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)																									
Estimated Cost																									
Substitute(s) Needed:	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th># Staff</th> <th># Days</th> <th>Cost/Day</th> <th>Total Cost</th> <th>%</th> <th>Budget Code/Account/Project</th> </tr> </thead> <tbody> <tr> <td style="text-align:center;">0</td> <td></td> <td style="text-align:right;">159.31</td> <td style="text-align:right;">0.00</td> <td style="text-align:center;">100%</td> <td><u>1-3200-000-2016-966-305</u></td> </tr> <tr> <td colspan="6">Agency Nurses Needed:</td> </tr> <tr> <td></td> <td></td> <td style="text-align:right;">0.00</td> <td style="text-align:right;">0.00</td> <td></td> <td></td> </tr> </tbody> </table>	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project	0		159.31	0.00	100%	<u>1-3200-000-2016-966-305</u>	Agency Nurses Needed:								0.00	0.00		
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Name of Staff Member Driving Students: _____																									
Mileage/Tolls: (if applicable) _____																									
Hotel/Food/Airfare: (if applicable) _____																									
Registration/Entrance Fee: (if applicable) <u>5 x \$185</u> Total Cost: <u>925.00</u> Budget Code/Account/Project: <u>1-3200-000-2016-966-870</u>																									
Other Costs: _____																									
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# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project																				

~ Rental Company/Carrier: _____																									
Students Leaving From: <u>Their Homes 2/13/20</u> at <u>2:30</u> <input type="checkbox"/> am <input checked="" type="checkbox"/> pm																									
Students Returning To: <u>Their homes 2/15/20</u> at <u>4:30</u> <input type="checkbox"/> am <input checked="" type="checkbox"/> pm																									
~ Request Drop off/Pick up (only if using Krampf): <input type="checkbox"/> Yes <input type="checkbox"/> No Drop at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm																									
Pick up at: _____ at _____ <input type="checkbox"/> am <input type="checkbox"/> pm																									
What are the planned activities to assist students who require financial assistance: <u>N/A</u>																									
Additional Information (bus w/lift, star seat, ski boxes, special instructions) <u>None</u>																									
Total Cost of Trip: <u>925.00</u> Pupil Cost: \$ _____ Other Funded: \$ _____ Total Cost to the District: <u>\$ 925.00</u>																									
Requested By: <u>Michael Shoremount</u> Signature:  Date: <u>12/10/2019</u>																									
Approval																									
Principal: _____ Approved:  Date: _____																									
Supervisor: _____ Approved:  Date: <u>12/13/19</u>																									
Director of: <input type="checkbox"/> Elementary <input type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services Approved:  Date: <u>12/18/19</u>																									
Transportation: _____ Date: _____																									
Schedule Dates: _____ Contractor: _____																									
Krampf Costs: _____ Additional Costs: _____																									
Spellman Office Only: Overnight Trip will appear on the _____ Board Consent Agenda.																									

WEST CHESTER AREA SCHOOL DISTRICT

APPROVED: August 1, 2015
NO. 121AG1
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

<input checked="" type="checkbox"/> New Trip Request		<input type="checkbox"/> Trip Revision Request		<input type="checkbox"/> Trip Cancellation Request		
School: <u>Henderson High School</u>			Grade/Subject/Club: <u>Henderson Ski Club</u>			
Teacher(s) in Charge: <u>C. Clay, R Marks</u>						
Destination: <u>Jay Peak, Vt.</u>						
Trip Day(s)/Date(s): <u>February 14-17, 2020</u>			Competition <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
~ Overnight Trip: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> In State <input checked="" type="checkbox"/> Out of State <input type="checkbox"/> Out of Country		Name Tour Company: <u>Classic Ski Tours LLC</u>		
Special Instructions (rain date, etc.): _____						
How is it related to curriculum: <u>Extra Curricular club - Life-long sport and leisure activity</u>						
Objectives of the proposed trip: <u>For students to learn and/or master as well as enjoy skiing/snowboarding</u>						
Number of Pupils: <u>20</u>		Total Passengers: <u>12</u>		Per Pupil Cost: <u>631.86</u>		
Adult Chaperone to Student Ratio: <u>2 / 10</u>		~ Other Adult Chaperones: <u>C. Clay, R. Marks</u>				
Names of Teacher/Staff Chaperones: _____						
~ Nurses required on this trip: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (refer to 121AG6)						
Estimated Cost						
	# Staff	# Days	Cost/Day	Total Cost	%	Budget Code/Account/Project
Substitute(s) Needed:	<u>2</u>	<u>2</u>	<u>159.31</u>	<u>637.24</u>		<u>50-000-221 042-221</u>
Agency Nurses Needed:			<u>0.00</u>	<u>0.00</u>		
Name of Staff Member Driving Students: _____						
Mileage/Tolls: (if applicable) _____						
Hotel/Food/Airfare: (if applicable) _____						
Registration/Entrance Fee: (if applicable) _____						
Other Costs: <u>Classic Ski Tours</u>			<u>11,999.96</u>	<u>50-000-221 042-221</u>		
<input type="checkbox"/> Walking <input type="checkbox"/> Parent Provided Transportation <input type="checkbox"/> Public Transportation <input type="checkbox"/> Bus <input type="checkbox"/> Van/Car Rental <input type="checkbox"/> Coach						
	# Vehicles	# Days	Cost/Vehicle	Total Cost	%	Budget Code/Account/Project
Buses/Rentals/Coaches				<u>0.00</u>		
~ Rental Company/Carrier: _____						
Students Leaving From: _____			at _____	<input type="checkbox"/> am	<input type="checkbox"/> pm	
Students Returning To: _____			at _____	<input type="checkbox"/> am	<input type="checkbox"/> pm	
~ Request Drop off/Pick up (only if using Krapf): <input type="checkbox"/> Yes <input type="checkbox"/> No						
Drop at: _____			at _____	<input type="checkbox"/> am	<input type="checkbox"/> pm	
Pick up at: _____			at _____	<input type="checkbox"/> am	<input type="checkbox"/> pm	
What are the planned activities to assist students who require financial assistance: _____						
Additional Information (bus w/lift, star seat, ski boxes, special instructions)						
Total Cost of Trip: \$ <u>12,637.20</u> Pupil Cost: \$ <u>12,637.20</u> Other Funded: \$ <u>-</u> Total Cost to the District: \$ <u>(0.00)</u>						
Requested By: <u>Robert Marks</u>		Signature: <u>[Signature]</u>			Date: <u>11/26/2019</u>	
Approval						
Principal _____			Approved: <u>[Signature]</u>		Date: <u>11/27/19</u>	
Supervisor _____			Approved: _____		Date: _____	
Director of: <input type="checkbox"/> Elementary <input checked="" type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services			Approved: <u>[Signature]</u>		Date: <u>12/1/19</u>	
Transportation: _____			Approved: _____		Date: _____	
Schedule Dates: _____			Contractor: _____			
Krapf Costs: _____			Additional Costs: _____			
Spellman Office Only: _____		Overnight Trip will appear on the _____		Board Consent Agenda. <u>Jan 27, 2020</u>		

DEC 06 2019

4

APPROVED: August 1, 2015
REVISED: December 14, 2017

121AG1 Application for Approval of Study, Excursion, and Extracurricular Trips and Approval of Bus Transportation

Proposal	<input checked="" type="checkbox"/> New Trip Request	<input type="checkbox"/> Trip Revision Request	<input type="checkbox"/> Trip Cancellation Request
School	East High School		Grade/Subject/Club: 9-12 DECA
Teacher(s) in Charge:	Carol Lill & Christy Rutherford		
Destination:	State DECA Conference, Hershey Lodge, 325 University Drive, Hershey, PA		
Trip Day(s)/Date(s):	Feb. 19-21 (W-F)		Competition <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Overnight Trip:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> In State <input type="checkbox"/> Out of State <input type="checkbox"/> Out of Country	Name Tour Company: _____
Special Instructions (rain date, etc.):	_____		
How is it related to curriculum:	Students will be competing in categories related to the curriculum of their business classes		
Objectives of the proposed trip:	Students will be competing in areas of business related to curriculum and will compete against students from across PA with the hopes of moving onto the international competition.		
Number of Pupils:	130	Total Passengers:	139 Per Pupil Cost: 384
Adult Chaperone to Student Ratio:	1 /	15	% of Eligible Students Going: 100%
Names of Teacher/Staff Chaperones:	Carol Lill, Christy Rutherford, Doug Costlin, Anthony Prinzo, Erin Flynn, Christine Bland, Erin DeRafelo		
Other Adult Chaperones:	Jessica Biddle, Allison Dougherty		
Nurses required on this trip:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(refer to 121AG6)	
Estimated Cost			
	# Staff	# Days	Cost/Day Total Cost % Budget Code/Account/Project
Substitute(s) Needed:	9	3	159.31 4,301.37 100% 1-1100-000-20-40-222-315
*additional Day for Carol Lill	1	1	159.31 159.31 100%
Agency Nurses Needed:	1	1	159.31 159.31 100% 1-1100-000-20-40-222-315
Name of Staff Member Driving Students:	_____		
Mileage/Tolls: (if applicable)	_____		76.30 113200002004 222 580
Hotel/Food/Airfare: (if applicable)	_____		37,153.88 50-000-222-018-222/ 113200002004 222 580
Registration/Entrance Fee: (if applicable)	_____		9,100.00 50-000-222-018-222
Other Costs: *See attached spreadsheet for details.	_____		630.00 113200002004 222 811
Walking	Parent Provided Transportation		Public Transportation
Bus	Van/Car Rental	<input checked="" type="checkbox"/> Coach	
	Vehicle:	# Days	Cost/Vehicle Total Cost % Budget Code/Account/Project
Buses/Rentals/Coaches	3	2	1,077.94 6,467.64 100% 50-000-222-018-222
Rental Company/Carrier:	Krapf Coach Busses		
Students Leaving From:	WC East HS (Feb. 19)	at	10:00 x am pm
Students Returning To:	WC East HS (Feb. 21)	at	2:15 am x pm
Request Drop off/Pick up (only if using Krapf):	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Drop at:	Giant Grocery Store at 11:30 X am pm
		Pick up at:	stay with us at am pm
What are the planned activities to assist students who require financial assistance:	tshirts sponsorships were sold this fall and school store funds can assist students.		
Additional Information (bus w/lift, star seat, ski boxes, special instructions)	1 of the 3 coach busses is a lift bus, this has already been arranged with Krapf, details about Giant are worked out w/ Krapf		
Total Cost of Trip:	\$ 57,888.50	Pupil Cost:	\$ 49,920.00 Other Funded: \$ - Total Cost to the District: \$ 7,968.50
Requested By:	Carol Lill	Signature:	<i>Carol Lill</i> Date: 12/19/2019
Approval			
Principal	Approved	<i>[Signature]</i>	Date: _____
Supervisor	Approved	<i>[Signature]</i>	Date: _____
Director of: Elementary <input checked="" type="checkbox"/> Secondary <input type="checkbox"/> Pupil Services	Approved	<i>[Signature]</i>	Date: 1/6/21
Transportation:	_____	Contractor:	_____ Date: _____
Schedule Dates:	_____	Krapf Costs:	_____ Additional Costs: _____
Spellman Office Only:	Overnight Trip will appear on the <u>Jan 27, 2020</u> Board Consent Agenda.		



Book	Policy Manual
Section	900 Community
Title	Title I Parent and Family Engagement Guidelines
Code	918AG1
Status	First Reading
Adopted	August 1, 2015
Last Revised	March 25, 2019

Families, parents, and guardians of Title I students shall be invited and encouraged to attend an annual meeting.

- The goals and purposes of the Title I program will be explained, including the requirements and rights for parents to be involved.
- Families, parents, and guardians shall be given the opportunity to participate in the planning, review, and improvement of the program.
- The school will educate staff with the assistance of families, parents, and guardians regarding Parent Family Engagement best practices to strengthen the home school partnership.
- The school will coordinate its parent involvement plans to encourage families to fully participate in the education of their child.

The **school and** district will provide opportunities to meet at different times of the day for those who are unable to attend the annual meeting. At these meetings, families, parents, and guardians shall be provided:

1. Information about programs provided under Title I.
2. Description and explanation of the curriculum the academic assessment used to measure student progress, and the achievement levels students are expected to meet according to state and District standards.
3. Opportunities to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children.
4. Opportunities to plan, review, and improve the school and District Title 1 program.
5. Opportunities to meet with the classroom and Title I teachers to discuss their child's progress.
6. Guidance to assist at home in the education of their child.

To ensure the continuous engagement of parents and family members in the joint development of the Title I Plan and with the school support and improvement process, the district shall:

- Establish meaningful, ongoing two-way communication between the district, staff and parents and family members.
- Communicate with parents and family members about the plan and seek their input.
- Train personnel on how to collaborate effectively with parents and family members with diverse backgrounds.
- Analyze and share the results of the Title I Parent/Family Survey.
- Post school performance data on the district's website.
- Distribute and discuss the School-Parent and Family Compact.
- Host various parent and family nights at each school building with a Title I program.
- Establish and support active and engaged Title I parent and family advisory councils.

- Actively recruit parents and family members to participate in school review and improvement planning.
- Invite participation of parents and family members at the regular comprehensive planning committee meetings, Title I budget meetings and school improvement plan meetings.

If the Title I Plan is not satisfactory to parents and family members, the district shall submit any parent or family member comments with the plan when the school makes the plan available to the Board.

Building Capacity for Parent and Family Engagement

The **school and** district shall provide the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools in planning and implementing effective parent and family involvement activities to improve academic achievement and school performance through:

1. Providing assistance to parents and family members in understanding such topics as the academic standards, state and local academic assessments, the requirements of parent and family involvement, how to monitor a child's progress and work with teachers to improve the achievement of their children.
2. Providing material and training to help parents and family members work with their children to improve academic achievement and to foster parent and family engagement, such as:
 - a. Scheduling trainings in different locations on a variety of topics including how to support their child in school, literacy, school safety, cultural diversity and conflict resolution.
 - b. Using technology.
 - c. Providing information, resources and materials in a user-friendly format.
 - d. Providing, as requested by a parent or family member, other reasonable support for parent and family engagement activities.
 - e. Training on how to use the Parent Portal as a tool to monitor grades and achievement.
3. Educating teachers, specialized instructional support personnel, principals and other school leaders and staff, on the value and usefulness of contributions of parents and family members and in how to reach out to, communicate with, and work with them.
4. Engage the HSA/PTO to actively seek out and involve parents and family members.
5. Adopt and implement model approaches to improving parent and family engagement.
6. Engage community-based organizations and businesses in parent and family engagement activities.

Coordinating Parent and Family Engagement Strategies

The **school and** district shall coordinate and integrate Title I parent and family engagement strategies with other parent and family engagement strategies required by federal, state, and local laws.

The school and district will ensure that to the extent practical information is sent to parents and families in a language they can understand.

Annual Parent and Family Engagement Policy Evaluation

The **school and** district shall conduct, with meaningful participation of parents and family members, an annual evaluation of the content and effectiveness of this policy in improving the academic quality of all district schools with a Title I program.

The evaluation shall identify:

1. Barriers to parent and family member participation, with particular attention to those who are migrants, are economically disadvantaged, have a disability, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority.
2. The needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers.

3. Strategies to support successful school and parent and family interactions.

The **school and** district shall use the findings of the annual evaluation to design evidence-based strategies for more effective parent and family engagement, and to revise, if necessary, the district's Title I Parent and Family Engagement Policy.

Title I Funds

Unless exempt by law, the district shall reserve at least one percent (1%) of its Title I funds to assist schools in conducting parent and family engagement activities. Parents and family members shall be involved in the decisions regarding how the Title I reserved funds are used for parent and family engagement activities.

Not less than ninety percent (90%) of the reserved funds shall be distributed to district schools with a Title I program, with priority given to high need schools. The district shall use the Title I reserved funds to conduct activities and strategies consistent with this policy, including:

- Supporting schools in providing professional development for the district and school personnel regarding parent and family engagement strategies.
- Supporting programs that reach parents and family members at home, in the community, and at school.
- Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members.
- Collaborating with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement.
- Engaging in any other activities and strategies that the district determines are appropriate and consistent with this policy.

Documentation of Parent and Family Engagement Practices

Documentation of the implementation of this policy and guidelines shall be maintained.

School-Parent and Family Compact

Each school in the district receiving Title I funds shall jointly develop with families, parents, and guardians of students served in the program a School-Parent and Family Compact outlining their shared responsibility for improved student achievement in meeting academic standards.

The compact shall:

1. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment, enabling students in the Title I program to meet and families to understand the district and state academic standards.
2. Indicate the ways in which families, parents, and guardians will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, and television watching; volunteering in the classroom; and participating, as appropriate, in decisions related to their child's education and positive use of extracurricular time.
3. Address the importance of parent-teacher communication on an ongoing basis through, at a minimum, parent-teacher conferences, frequent reports to families, parents, and guardians and reasonable access to staff.
4. Explain how the school will provide materials and training to help parents work with their children to improve achievement and to foster parent involvement.

See 918AG2 for Title I Parent and Family Engagement School-Parent and Family Compacts.

Legal

[20 U.S.C. 6318](#)

Pol. 102

[20 U.S.C. 6312](#)

Pol. 138

Pol. 916

Pol. 127

Pol. 814

Pol. 333

[20 U.S.C. 7845](#)

[29 U.S.C. 3271 et seq](#)

[29 U.S.C. 701 et seq](#)

[42 U.S.C. 11301 et seq](#)

[42 U.S.C. 9831 et seq](#)

Pol. 212



Book	Policy Manual
Section	900 Community
Title	Title I Parent and Family Engagement School-Parent and Family Compacts
Code	918AG2
Status	First Reading
Adopted	March 25, 2019

Title I Parent and Family Engagement School-Parent and Family Compacts for East Bradford ES, ~~East Goshen ES~~, Fern Hill ES, Glen Acres ES, and Hillsdale ES, and **Westtown-Thornbury ES** can be accessed by clicking on the documents below.

- | | |
|---|---|
| EB Compact and PFE 19-20 Eng.pdf (167 KB) | EB Compact and PFE 19-20 Spa.pdf (185 KB) |
| FH Compact and PFE 19-20 Eng.pdf (139 KB) | FH Compact and PFE 19-20 Spa.pdf (212 KB) |
| GA Compact and PFE 19-20 Eng.pdf (127 KB) | GA Compact and PFE 19-20 Spa.pdf (133 KB) |
| HD Compact and PFE 19-20 Eng.pdf (136 KB) | HD Compact and PFE 19-20 Spa.pdf (140 KB) |
| WT Compact and PFE 19-20 Eng.pdf (167 KB) | WT Compact and PFE 19-20 Spa.pdf (145 KB) |

**EAST BRADFORD ELEMENTARY SCHOOL
TITLE I
SCHOOL – PARENT AND FAMILY COMPACT**

The East Bradford Elementary School family which includes teachers, parents and students will join together to provide a cooperative learning environment that will enable every student to achieve his/her potential. Each member of this family has a responsibility to fulfill his part of the compact.

THE SCHOOL WILL:

- Treat each child with dignity and respect.
- Strive to address the individual needs of the student.
- Acknowledge that parents are vital to the success of child and school.
- Provide a safe, positive and healthy learning environment.
- Assure every student access to quality learning experiences.
- Assure that the school staff communicates clear expectations for performance to both students and parents.

THE PARENT AND FAMILY WILL:

- Create a home atmosphere that supports learning.
- Send the student to school on time, well-fed, and well-rested on a regular basis.
- Monitor school assignments and give support where needed.
- Attend school functions and conferences.
- Encourage their child to show respect for all members of the school community and school property.
- Review all school communications and respond promptly.

THE STUDENT WILL:

- Get to school on time every day.
- Develop a positive attitude toward school.
- Be responsible for completing homework on time.
- Be cooperative by carrying out the teacher's instructions and ask for help when needed.
- Do daily work that is neat and reflects the student's best effort.
- Be respectful to all school members and to school property.

Child's Signature: _____

Parent's Signature: _____

Teacher's Signature: _____

11.12.19

WEST CHESTER AREA SCHOOL DISTRICT

**TITLE I
2019-20**



EAST BRADFORD ELEMENTARY SCHOOL

820 Frank Road
West Chester, PA 19380
484-266-2100

EAST BRADFORD ELEMENTARY
TITLE I PARENT FAMILY ENGAGEMENT 2019-20

What is Title I?

- Title I is the largest federal aid program that provides funding for extra help in reading and/or math. Funded under Every Student Succeeds Act, the goal of Title I is to support a high quality education for every child.

How does the West Chester Area School District benefit from this funding?

- The West Chester Area School District receives money based on the overall poverty level of the district, based on census information.
- Eligible elementary schools in our district receive money for supplemental reading services in grades K-5. School eligibility is based on the number of children involved in the federal free and reduced lunch program.
- Any student who attends an eligible school may be eligible for Title 1 reading support regardless of financial need.

What are the Title I reading services in WCASD?

- The WCASD Title I Program offers supplementary reading instruction in all eligible elementary schools.
- A variety of teaching methods and materials through small group or individual instruction is provided within the regular classroom or pull-out environment, depending on the student's reading needs.

How are students selected for Title I?

- Eligibility for Title I assistance is determined by grade-specific indicators of need. These indicators include DIBELS, PSSA, and other diagnostic assessments.
- Throughout the school year, the building reading team in collaboration with the teachers identify students who would benefit from reading support.

How are parents informed of the Title I program?

- In the fall the reading specialists in the eligible buildings determine the children who will benefit the most from reading support and develop schedules to provide that support.
- Letters are then sent home notifying parents. Parents can contact the school with any questions about support. The first Title I Parent meeting in the fall further explains the Title I program.

How do the Title I funds benefit parents?

- Title I funds are used to provide informational programs for parents whose children are receiving additional reading support through Title I. District-wide meetings and school meetings are offered each year to support family literacy activities. Second language assistance is available if needed.

How are parents involved in the Title I program?

- Research shows that children do better in school when their parents are involved in their education throughout the school years. Parents are encouraged to participate in all Title I meetings.
- Each year, parents receive a school-parent-student compact which highlights our cooperative relationship in education.
- Also, the district-wide Title I Parent Advisory Council welcomes and encourages all parent participation. The reading specialists attend each parent conference and can address questions about the program and individual students.

What does the Title I program look like in my school?

- At East Bradford, the reading specialists and the classroom teachers work together to identify children who qualify for the program.
- The reading specialist is in regular contact with the teacher to plan and coordinate lessons and to discuss the progress of the students. She/He is also responsible for documenting student test scores and eligibility for the program.
- At East Bradford we strive for a partnership between family and school. Student achievement is greater when literacy is valued and encouraged at home. The reading specialist often sends materials home for practice or offers suggestions to parents. We welcome communication and involvement between home and school.

How do parents know if their child is making progress?

- Trimester progress reports are sent home along with the district report card.
- The reading specialists participate in the two parent-teacher conferences held in the fall and winter.
- Parents are encouraged to contact the reading specialist at any time for information about their child's progress.

How do parents know about the curriculum and assessments used to monitor a child's progress?

- Parents are encouraged to come to Back to School Night in the fall when the teachers outline the curriculum and their expectations.
- Curriculum, assessments, and progress are discussed at conference time. In addition, the PSSA results are mailed home.
- Parents may contact the teacher or reading specialist via phone or email at any time for more information.

How does the school help parents understand the Pennsylvania State Standards and state assessments?

- Parents can check the district web-site for information about our K-5 standards based report card. Additional information can be obtained at the Pennsylvania Department of Education webpage.

**ESCUELA PRIMARIA EAST BRADFORD
PACTO DE ESCUELA – PADRES Y FAMILIAS
TÍTULO I**

La familia de la Escuela East Bradford la cual incluye maestros, padres y estudiantes se unirá para proporcionar un ambiente de aprendizaje cooperativo que le permitirá a todo estudiante lograr su potencial. Cada miembro de esta familia tiene la responsabilidad de desempeñar su parte del pacto.

LA ESCUELA:

- tratará a cada niño con dignidad y respeto.
- se esforzará por atender las necesidades individuales de cada estudiante.
- reconoce que los padres son vitales para el éxito del estudiante y la escuela.
- proporcionará un medio ambiente de aprendizaje seguro, positivo y saludable.
- le asegurará a cada estudiante acceso a una experiencia de aprendizaje de calidad.
- se asegurará que el personal de la escuela comunica expectativas claras para el rendimiento a ambos, estudiantes y padres.

LOS PADRES Y LAS FAMILIAS:

- crearán una atmósfera en la casa que apoye el aprendizaje.
- enviarán al estudiante a la escuela a tiempo, bien alimentado y bien Descansado regularmente.
- supervisarán asignaciones de la escuela y ayudarán donde se necesite.
- asistirán a las funciones y conferencias de la escuela.
- exhortarán a su hijo(a) a mostrar respeto hacia todos los miembros de la comunidad escolar y la propiedad de la escuela.
- examinarán todas las comunicaciones de la escuela y responderán prontamente.

EL ESTUDIANTE:

- llegará a la escuela a tiempo.
- desarrollará una actitud positiva hacia la escuela.
- será responsable de completar la tarea a tiempo.
- cooperará llevando a cabo las instrucciones del maestro y pidiendo ayuda cuando la necesite.
- hará diariamente un trabajo limpio y que demuestra el mejor esfuerzo del estudiante.
- será respetuoso con todos los miembros de la escuela y con la propiedad de la escuela.

Firma del niño(a): _____

Firma del padre: _____

Firma del/de la maestro/a: _____

11.12.19

**DISTRITO ESCOLAR DEL ÁREA DE
WEST CHESTER**

**TÍTULO I
2019-20**



ESCUELA PRIMARIA EAST BRADFORD
820 Frank Road
West Chester, PA 19380
484-266-2100

ESCUELA PRIMARIA EAST BRADFORD 2019-20 PADRE DE COMPROMISO FAMILIAR TÍTULO I

¿Qué es Título I?

- Título I es el programa más grande de ayuda federal que proporciona financiación para ayuda extra en lectura y/o matemática. Fundado bajo Every Student Succeeds Act la meta de Título I es proporcionar una educación de alta calidad para todos los niños.

¿Cómo se beneficia el Distrito Escolar del Área de West Chester de esta financiación?

- El Distrito Escolar del Área de West Chester (WCASD) recibe dinero basado en el nivel general de pobreza del distrito, basado en la información del censo.
- Las escuelas primarias que son elegibles en nuestro distrito reciben dinero para servicios suplementarios de lectura en los grados K-5. La elegibilidad de la escuela está basada en la cantidad de niños participando en el programa federal de almuerzo gratis y reducido.
- Todo estudiante que asiste a una escuela elegible puede ser elegible para apoyo de lectura Título I sin tener que ver la necesidad financiera.

¿Qué son los servicios de lectura Título I en WCASD?

- El Programa Título I del WCASD ofrece instrucción de lectura suplementaria en todas las escuelas primarias elegibles.
- Una variedad de métodos y materiales de enseñanza a través de instrucciones en pequeños grupos o individuales es proporcionada dentro o fuera del ambiente del aula regular, dependiendo de las necesidades de lectura del estudiante.

¿Cómo son elegidos los estudiantes para Título I?

- La elegibilidad para asistencia Título I se determina por medio de indicadores de necesidad específicos al grado del estudiante. Estos indicadores incluyen DIBELS (Indicadores Dinámicos de Habilidades de Alfabetismo Tempranas Básicas), PSSA (Sistema de Pennsylvania de Evaluación de Escuelas), (evaluaciones formativas), e inventarios informales de lectura (QRI).
- En la primavera, el equipo de lectura de la escuela en colaboración con los maestros, identifican estudiantes que se beneficiarían de recibir apoyo con la lectura el año siguiente.

¿Cómo son informados los padres sobre el Programa Título I?

- En el otoño los especialistas de lectura en las escuelas elegibles determinan quiénes son los estudiantes con más necesidad en lectura y desarrollan horarios para el apoyo con la lectura. Aquéllos que son enseñados por maestros Título I se convierten en estudiantes Título I.
- Entonces cartas notificando a los padres son enviadas a la casa. Los padres que no quieren este apoyo pueden optar no recibir Título I pero apoyo del distrito pudiera todavía ser requerido. La primera reunión de Padres Título I en el otoño explica más el programa Título I. En esta reunión los padres tienen una oportunidad de hablar directamente con el especialista de lectura Título I en su escuela.

¿Cómo benefician a los padres los fondos Título I?

- Los fondos Título I se usan para proporcionar programas informativos para padres cuyos hijos están recibiendo apoyo adicional en lectura a través de Título I. Cada año se ofrecen dos reuniones en la escuela y una reunión para el distrito entero para apoyar actividades de alfabetismo para la familia.
- Para la reunión del distrito hay disponible transportación y cuidado de niño al igual que asistencia de un segundo idioma. Los niños pueden escoger un libro gratis a la conclusión de la reunión para de distrito

¿Cómo participan los padres en el Programa Título I?

- Investigaciones demuestran que el rendimiento de los niños en la escuela es mejor cuando sus padres participan en su educación a través del año escolar.
- Cada año, los padres tienen la oportunidad de examinar el pacto Título I de la escuela. El Consejo Consultivo de Padres del distrito entero acoge y exhorta toda participación de padres. Los especialistas de lectura asisten a todas las conferencias de padres y pueden contestar preguntas sobre el programa y sobre estudiantes individuales.
- A los padres se les exhorta a que participen en todas las reuniones Título I.

¿Cómo es el Programa Título I en mi escuela?

- En East Bradford, el especialista de lectura de la escuela, el especialista de lectura de los grados K-2, y la especialista de lectura Título I trabajan juntos para identificar a niños que son elegibles para el programa. Una vez identificados, la oficina Título I del distrito envía una carta a los padres explicándoles que su hijo(a) es elegible para recibir apoyo con la lectura de la especialista de lectura Título I. En algunos casos ayuda adicional para los estudiantes Título I también pudiera ser dada por otro especialista de lectura de la escuela.
- La especialista Título I está en contacto regular con el maestro para planear y coordinar lecciones y para hablar del progreso de los estudiantes. Ella también es responsable de documentar las puntuaciones de los exámenes de los estudiantes y la elegibilidad al programa.
- En East Bradford aspiramos a una asociación entre la familia y la escuela. El rendimiento del estudiante es mayor cuando el alfabetismo se valora y se fomenta en la casa. El especialista de lectura frecuentemente envía materiales a la casa como práctica u ofrece sugerencias a los padres. Nosotros acogemos la comunicación y la participación entre la casa y la escuela.

¿Cómo saben los padres si su hijo(a) está progresando?

- Reportes estudiantiles Título I se envían a la casa junto con los reportes estudiantiles del distrito.
- Los especialistas de lectura participan en dos conferencias de padres y maestros que se llevan a cabo en el otoño y el invierno.
- A los padres se les exhorta a que contacten al especialista de lectura en cualquier momento para informarse sobre el progreso de su hijo(a).

¿Cómo saben los padres sobre el currículo y las evaluaciones usadas para observar el progreso de un niño?

- A los padres se les exhorta a que vengan a "Back to School Night" (La Noche de Regresar a la Escuela) en el otoño cuando los maestros dan una idea general del currículo y las expectativas.
- En el tiempo de conferencia se habla del currículo, de las evaluaciones, y el progreso. Además, los resultados del PSSA son enviados a la casa por el correo.
- Para más información, los padres pueden contactar en cualquier momento al maestro o al especialista de lectura por teléfono o email.

¿Cómo ayuda la escuela a los padres a comprender los Estándares del Estado de Pennsylvania y las evaluaciones del Estado?

- Los padres pueden chequear el sitio web del distrito para información sobre nuestro reporte estudiantil basado en estándares para los grados K-5.

**FERN HILL ELEMENTARY SCHOOL
TITLE I
SCHOOL – PARENT AND FAMILY COMPACT**

The Fern Hill School family which includes teachers, parents and students will join together to provide a cooperative learning environment that will enable every student to achieve his/her potential. Each member of this family has a responsibility to fulfill his part of the compact.

THE SCHOOL WILL:

- Treat each child with dignity and respect.
- Strive to address the individual needs of the student.
- Acknowledge that parents are vital to the success of child and school.
- Provide a safe, positive and healthy learning environment.
- Assure every student access to quality learning experiences.
- Assure that the school staff communicates clear expectations for performance to both students and parents.

THE PARENT AND FAMILY WILL:

- Create a home atmosphere that supports learning.
- Send the student to school on time, well-fed, and well-rested on a regular basis.
- Monitor school assignments and give support where needed.
- Attend school functions and conferences.
- Encourage their child to show respect for all members of the school community and school property.
- Review all school communications and respond promptly.

THE STUDENT WILL:

- Get to school on time every day.
- Develop a positive attitude toward school.
- Be responsible for completing homework on time.
- Be cooperative by carrying out the teacher's instructions and ask for help when needed.
- Do daily work that is neat and reflects the student's best effort.
- Be respectful to all school members and to school property.

Child's Signature: _____

Parent's Signature: _____

Teacher's Signature: _____

11.12.19

WEST CHESTER AREA SCHOOL DISTRICT

**TITLE I
2019-2020**



FERN HILL ELEMENTARY SCHOOL
915 Lincoln Avenue
West Chester, PA 19380
484-266-1600

**FERN HILL ELEMENTARY
TITLE I PARENT AND FAMILY ENGAGEMENT 2019-2020**

What is Title I?

- Title I is the largest federal aid program that provides monies for extra help in reading and/or math.
- Funded under the Every Student Succeeds Act, the goal of Title I is to support a high quality education for every child.

How does the West Chester Area School District benefit from this funding?

- The West Chester Area School District receives money based on the overall poverty level of the district, which is based on census information.
- Eligible elementary schools in our district receive money for supplemental reading services in grades K-5. School eligibility is based on the number of children involved in the federal free and reduced lunch program.
- Any student who attends an eligible school may be eligible for Title 1 reading support regardless of financial need.

What are the Title I reading services in WCASD?

- The WCASD Title I Program offers supplementary reading instruction in all eligible elementary schools.
- A variety of teaching methods and materials through small group or individual instruction is provided within the regular classroom or pull-out environment, depending on the student's reading needs.

How are students selected for Title I?

- Eligibility for Title I assistance is determined by grade-specific indicators of need. These indicators include DIBELS, PSSA, and other diagnostic assessments.
- Throughout the school year, the building reading team in collaboration with the teachers identifies students who would benefit from reading support the following school year.

How are parents informed of the Title I program?

- Throughout the year, the reading specialists in the eligible buildings determine the children who will benefit the most from reading support and develop schedules to provide that support.
- Letters are then sent home notifying parents. Parents can contact the school with any questions about support. The first Title I Parent meeting in the fall further explains the Title I program.

How do the Title I funds benefit parents?

- Title I funds are used to provide informational programs for parents whose children are receiving additional reading support through Title I. School and district-wide meetings are offered throughout the year to support family literacy activities. Second language assistance is available. The reading team educates staff regarding parent and family engagement

How are parents involved in the Title I program?

- Research shows that children do better in school when their parents are involved in their education throughout the school years. Parents are encouraged to participate in all Title I meetings to review, plan, and improve the program, including family engagement.
- Each year, parents receive a school-parent-student compact which highlights our cooperative relationship in education.
- Also, the district-wide Title I Parent Advisory Committee welcomes and encourages all parent and family participation. The reading specialists attend parent conferences and can address questions about the program and individual students.

What does the Title I program look like in my school?

- At Fern Hill, the reading specialists and the classroom teachers work together to identify children who qualify for the program.
- The reading specialist is in regular contact with the teacher to plan and coordinate lessons and to discuss the progress of the students. She/he is also responsible for documenting student test scores and eligibility for the program.
- At Fern Hill, we strive for a partnership between family and school. Student achievement is greater when literacy is valued and encouraged at home. The reading specialist often sends materials home for practice or offers suggestions to parents. We welcome communication and involvement between home and school.

How do parents know if their child is making progress?

- Progress reports are sent home along with the district trimester report card.
- The reading specialists participate in the two parent-teacher conferences held in the fall and winter.
- Parents are encouraged to contact the reading specialist at any time for information about their child's progress. Parents have opportunities for regular meetings to make decisions about their child's education.

How do parents know about the district curriculum and assessments used to monitor a child's progress?

- Parents are encouraged to come to Back to School Night at the start of the school year when the teachers outline the curriculum and assessment expectations.
- Curriculum, standards, assessments, and progress are further discussed at conference time. PSSA results are mailed home, and student grades can be accessed online through the parent portal for students in grades 3-5.
- Parents may contact the teacher or reading specialist via phone or email at any time for more information.

How does the school help parents understand the Pennsylvania Core Standards and state assessments?

- Teachers discuss state standards and assessments at Back to School Night and at conference time. Parents can also check the district web-site for information about our K-2 standards based report card.

**ESCUELA PRIMARIA FERN HILL
PACTO DE ESCUELA – PADRES Y FAMILIAS
TÍTULO I**

La familia de la Escuela Fern Hill la cual incluye maestros, padres y estudiantes se unirá para proporcionar un ambiente de aprendizaje cooperativo que le permitirá a todo estudiante lograr su potencial. Cada miembro de esta familia tiene la responsabilidad de desempeñar su parte del pacto.

LA ESCUELA:

- tratará a cada niño con dignidad y respeto.
- se esforzará por atender las necesidades individuales de cada estudiante.
- reconoce que los padres son vitales para el éxito del estudiante y la escuela.
- proporcionará un medio ambiente de aprendizaje seguro, positivo y saludable.
- le asegurará a cada estudiante acceso a una experiencia de aprendizaje de calidad.
- se asegurará que el personal de la escuela comunica expectativas claras para el rendimiento a ambos, estudiantes y padres.

LOS PADRES Y LAS FAMILIAS:

- crearán una atmósfera en la casa que apoye el aprendizaje.
- enviarán al estudiante a la escuela a tiempo, bien alimentado y bien Descansado regularmente.
- supervisarán asignaciones de la escuela y ayudarán donde se necesite.
- asistirán a las funciones y conferencias de la escuela.
- exhortarán a su hijo(a) a mostrar respeto hacia todos los miembros de la comunidad escolar y la propiedad de la escuela.
- examinarán todas las comunicaciones de la escuela y responderán prontamente.

EL ESTUDIANTE:

- llegará a la escuela a tiempo.
- desarrollará una actitud positiva hacia la escuela.
- será responsable de completar la tarea a tiempo.
- cooperara llevando a cabo las instrucciones del maestro y pidiendo ayuda cuando la necesite.
- hará diariamente un trabajo limpio y que demuestra el mejor esfuerzo del estudiante.
- será respetuoso con todos los miembros de la escuela y con la propiedad de la escuela.

Firma del niño(a): _____

Firma del padre: _____

Firma del/de la maestro/a: _____

11.12.19

**DISTRITO ESCOLAR DEL ÁREA DE
WEST CHESTER**

**TÍTULO I
2019-20**



ESCUELA PRIMARIA FERN HILL
915 Lincoln Avenue
West Chester, PA 19380
484-266-1600

ESCUELA PRIMARIA FERN HILL
PLAN DE PARTICIPACIÓN PARENTAL TÍTULO I 2019-20

¿Qué es Título I?

- Título I es el programa más grande de ayuda federal que proporciona financiación para ayuda extra en lectura y/o matemática.
- Fundado bajo Every Student Succeeds Act, la meta de Título I es proporcionar una educación de alta calidad para todos los niños.

¿Cómo se beneficia el Distrito Escolar del Área de West Chester de esta financiación?

- El Distrito Escolar del Área de West Chester (WCASD) recibe dinero basado en el nivel general de pobreza del distrito, basado en la información del censo. Las escuelas primarias que son elegibles en nuestro distrito reciben dinero para servicios suplementarios de lectura en los grados K-5.
- La elegibilidad de la escuela está basada en la cantidad de niños participando en el programa federal de almuerzo gratis y reducido.
- Todo estudiante que asiste a una escuela elegible puede ser elegible para apoyo de lectura Título I sin tener que ver la necesidad financiera.

¿Qué son los servicios de lectura Título I en WCASD?

- El Programa Título I del WCASD ofrece instrucción de lectura suplementaria en todas las escuelas primarias elegibles.
- Una variedad de métodos y materiales de enseñanza a través de instrucciones en pequeños grupos o individuales es proporcionada dentro o fuera del ambiente del aula regular, dependiendo de las necesidades de lectura del estudiante.

¿Cómo son elegidos los estudiantes para Título I?

- La elegibilidad para asistencia Título I se determina por medio de indicadores de necesidad específicos al grado del estudiante. Estos indicadores incluyen DIBELS (Indicadores Dinámicos de Habilidades de Alfabetismo Tempranas Básicas), PSSA (Sistema de Pennsylvania de Evaluación de Escuelas), e inventarios informales de lectura (QRI).
- En la primavera, el equipo de lectura de la escuela en colaboración con los maestros, identifican estudiantes que se beneficiarían de recibir apoyo con la lectura el año siguiente.

¿Cómo son informados los padres sobre el Programa Título I?

- En el otoño los especialistas de lectura en las escuelas elegibles determinan quiénes son los estudiantes con más necesidad en lectura y desarrollan horarios para el apoyo con la lectura. Aquéllos que son enseñados por maestros Título I se convierten en estudiantes Título I.
- Entonces cartas notificando a los padres son enviadas a la casa. Los padres que no quieren este apoyo pueden optar no recibir Título I pero apoyo del distrito pudiera todavía ser requerido. La primera reunión de Padres Título I en el otoño explica más el programa Título I. En esta reunión los padres tienen una oportunidad de hablar directamente con el especialista de lectura Título I en su escuela.

¿Cómo benefician a los padres los fondos Título I?

- Los fondos Título I se usan para proporcionar programas informativos para padres cuyos hijos están recibiendo apoyo adicional en lectura a través de Título I. Cada año se ofrecen dos reuniones en la escuela y una reunión para el distrito entero para apoyar actividades de alfabetismo para la familia. Para la reunión del distrito hay disponible

transportación y cuidado de niño al igual que asistencia de un segundo idioma. Los niños pueden escoger un libro gratis a la conclusión de la reunión para de distrito

¿Cómo participan los padres en el Programa Título I?

- Investigaciones demuestran que el rendimiento de los niños en la escuela es mejor cuando sus padres participan en su educación a través del año escolar. A los padres se les exhorta a que participen en todas las reuniones Título I.
- Cada año, los padres tienen la oportunidad de examinar el pacto Título I de la escuela. El Comité
- Consultivo de Padres del distrito entero acoge y exhorta toda participación de padres. Los especialistas de lectura asisten a todas las conferencias de padres y pueden contestar preguntas sobre el programa y sobre estudiantes individuales.

¿Cómo es el Programa Título I en mi escuela?

- En Fern Hill, el especialista de lectura de la escuela, el especialista de lectura de los grados K-2, y la especialista de lectura Título I trabajan juntos para identificar a niños que son elegibles para el programa.
- Una vez identificados, la oficina Título I del distrito envía una carta a los padres explicándoles que su hijo(a) es elegible para recibir apoyo con la lectura de la especialista de lectura Título I. En algunos casos ayuda adicional para los estudiantes Título I también pudiera ser dada por otro especialista de lectura de la escuela. La especialista Título I está en contacto regular con el maestro para planear y coordinar lecciones y para hablar del progreso de los estudiantes. Ella también es responsable de documentar las puntuaciones de los exámenes de los estudiantes y la elegibilidad al programa.
- En Fern Hill aspiramos a una asociación entre la familia y la escuela. El rendimiento del estudiante es mayor cuando el alfabetismo se valora y se fomenta en la casa. El especialista de lectura frecuentemente envía materiales a la casa como práctica u ofrece sugerencias a los padres. Nosotros acogemos la comunicación y la participación entre la casa y la escuela.

¿Cómo saben los padres si su hijo(a) está progresando?

- Reportes estudiantiles Título I se envían a la casa junto con los reportes estudiantiles del distrito.
- Los especialistas de lectura participan en dos conferencias de padres y maestros que se llevan a cabo en el otoño y el invierno.
- A los padres se les exhorta a que contacten al especialista de lectura en cualquier momento para informarse sobre el progreso de su hijo(a).

¿Cómo saben los padres sobre el currículo y las evaluaciones usadas para observar el progreso de un niño?

- A los padres se les exhorta a que vengan a "Back to School Night" (La Noche de Regresar a la Escuela) en el otoño cuando los maestros dan una idea general del currículo y las expectativas. En el tiempo de conferencia se habla del currículo, de las evaluaciones, y el progreso. Además, los resultados del PSSA son enviados a la casa por el correo. Para más información, los padres pueden contactar en cualquier momento al maestro o al especialista de lectura por teléfono o email.

¿Cómo ayuda la escuela a los padres a comprender los Estándares del Estado de Pennsylvania y las evaluaciones del Estado?

- Los padres pueden chequear el sitio web del distrito para información sobre nuestro reporte estudiantil basado en estándares para los grados K-2.

**GLEN ACRES ELEMENTARY SCHOOL
TITLE I
SCHOOL – PARENT AND FAMILY COMPACT**

WEST CHESTER AREA SCHOOL DISTRICT

THE SCHOOL WILL:

The Glen Acres School will provide high quality curriculum and instruction in a supportive and effective learning environment that will enable success for every student and:

- Will treat each child with dignity and respect.
- Strive to address the individual needs of each student.
- Acknowledges that parents are vital to the success of this school and its students.
- Provide a safe, positive and healthy learning environment for each student.
- Will assure every student access to quality learning experiences appropriate to their development.
- Will assure that school staff communicates clear expectations for performance to both students and parents.
- Will assure appropriate participation of parents in the decisions relating to the education of their children.

THE PARENT AND FAMILY WILL:

Title I families realize the importance of working cooperatively with the school and parents understand that their participation in their child's education will help his/her achievement and attitude. The following family responsibilities will convey to Title I students that education is important.

- Create an atmosphere that supports learning by encouraging reading activities.
- Send my child to school regularly, on time, well-fed and well-rested.
- Monitor assignments and encourage homework completion.
- Review all school communications and respond promptly.
- Attend school functions and conferences.
- Participate in decisions relating to the education of my child.

THE STUDENT WILL:

- Get to school on time every day.
- Develop a positive attitude toward school.
- Be responsible for completing homework on time.
- Be cooperative by carrying out the teacher's instructions and ask for help when needed.
- Do daily work that is neat and reflects the student's best effort.
- Be respectful to all school members and to school property.

**TITLE I
2019-20**



**GLEN ACRES ELEMENTARY SCHOOL
1150 DELANCEY PLACE
WEST CHESTER, PA 19380
484-266-1702**

Parent Signature _____

**GLEN ACRES ELEMENTARY
TITLE I PARENT FAMILY ENGAGEMENT 2019-20**

What is Title I?

- Title I is the largest federal aid program that provides monies for supplemental instruction. Funded under Every Child Succeeds Act, the goal of Title I is to support a high quality education for every child.

How does the West Chester Area School District benefit from this funding?

- The West Chester Area School District receives money based on the overall poverty level of the district, which is based on census information.
- Eligible elementary schools in our district receive money for supplemental reading services in grades K-5. School eligibility is based on the number of children involved in the federal free and reduced lunch program.
- Any student who attends an eligible school may be eligible for Title 1 reading support regardless of financial need.

What are the Title I reading services in WCASD?

- The WCASD Title I Program offers supplementary reading instruction in all eligible elementary schools.
- A variety of teaching methods and materials through small group or individual instruction is provided within the regular classroom or pull-out environment, depending on the student's reading needs.

How are students selected for Title I?

- Eligibility for Title I assistance is determined by grade-specific indicators of need. These indicators include DIBELS, PSSA, Schoolwide Assessments, and other diagnostic assessments.
- Throughout the school year, the building reading team and classroom teachers identify students who would benefit from reading support.

How are parents informed of the Title I program?

- Throughout the year, the reading specialists in the eligible buildings determine the children who will benefit the most from reading support and develop schedules to provide that support.
- Letters are then sent home notifying parents. Parents can contact the school with any questions about support. The first Title I Parent meeting in the fall further explains the Title I program.

How do the Title I funds benefit parents?

- Title I funds are used to provide informational programs for parents whose children are receiving additional reading support through Title I. School and district-wide meetings are offered throughout the year to support family literacy activities. Second language assistance is available. The reading team educates staff regarding parent and family engagement.

How are parents involved in the Title I program?

- Research shows that children do better in school when their parents are involved in their education throughout the school years. Parents are encouraged to participate in all Title I meetings to review, plan, and improve the program, including family engagement.
- Each year, parents receive a school-parent-student compact which highlights our cooperative relationship in education.
- The Title I Parent Advisory Committee welcomes and encourages all parent and family participation. The reading specialists attend parent conferences to address questions about the program and individual students.

What does the Title I program look like in my school?

- At Glen Acres, the reading specialists and the classroom teachers work together to identify children who qualify for the program.
- The reading specialist is in regular contact with the teacher to plan and coordinate lessons and to discuss the progress of the students. S/he is also responsible for documenting student progress and eligibility for the program.
- At Glen Acres, we strive for a partnership between family and school. Student achievement is greater when literacy is valued and encouraged at home. The reading specialist often sends materials home for practice or offers suggestions to parents. We welcome communication and involvement between home and school.

How do parents know if their child is making progress?

- Progress reports are sent home along with the district trimester report card.
- The reading specialists participate in the two parent-teacher conferences held in the fall and winter.
- Parents are encouraged to contact the reading specialist at any time for information about their child's progress. Parents have opportunities for regular meetings to make decisions about their child's education.

How do parents know about the district curriculum and assessments used to monitor a child's progress?

- Parents are encouraged to come to Back to School Night at the start of the school year when the teachers outline the curriculum and assessment expectations.
- Curriculum, standards, assessments, and progress are further discussed at conference time. PSSA results are mailed home and student grades can be assessed online through the parent portal for students in grades 3-5.
- Parents may contact the teacher or reading specialist via phone or email at any time for more information. Curriculum and assessments are reviewed in accordance with Board Policy.

How does the school help parents understand the Pennsylvania Core Standards and state assessments?

- Teachers discuss state standards and assessments at Back to School Night and at conference time. Parents can also check the district web-site for information about our K-2 standards based report card.

**ESCUELA PRIMARIA GLEN ACRES
PACTO DE ESCUELA – PADRES Y FAMILIAS
TÍTULO I**

LA ESCUELA:

La Escuela Glen Acres proporcionará un currículo e instrucción de alta calidad en un ambiente de apoyo y de aprendizaje efectivo que facilitará el éxito de cada estudiante y:

- Tratará a cada niño con dignidad y respeto.
- Se esforzará por atender las necesidades de cada estudiante.
- Reconocerá que los padres son vitales para el éxito de la Escuela Glen Acres y sus estudiantes.
- Proporcionará un medio ambiente de aprendizaje seguro, positivo y saludable para cada estudiante.
- Le asegurará a cada estudiante acceso a una experiencia de aprendizaje de calidad apropiada para su desarrollo.
- Se asegurará que el personal de la escuela comunica expectativas claras para el rendimiento a ambos, estudiantes y padres.
- Asegurará participación apropiada de padres en las decisiones asociadas con la educación de sus hijos.

LOS PADRES Y LAS FAMILIAS:

Los padres Título I reconocen la importancia de trabajar en cooperación con la escuela y comprenden que su participación en la educación de su hijo(a) ayudará su rendimiento y su actitud. Las siguientes responsabilidades de los padres les comunicarán a los estudiantes Título I que la educación es importante.

- Crear una atmósfera que apoye el aprendizaje promoviendo actividades de lectura.
- Enviar a mi hijo(a) a la escuela regularmente, a tiempo, bien alimentado y bien descansado.
- Supervisar asignaciones y promover el que las tareas sean terminadas.
- Examinar todas las comunicaciones de la escuela y responder prontamente.
- Asistir a las funciones y conferencias de la escuela.
- Participar en decisiones relacionadas a la educación de mi hijo(a).

EL ESTUDIANTE:

- Llegará a la escuela a tiempo.
- desarrollará una actitud positiva hacia la escuela.
- será responsable de completar la tarea a tiempo.
- cooperará llevando a cabo las instrucciones del maestro y pidiendo ayuda cuando la necesite.
- hará diariamente un trabajo limpio y que demuestra el mejor esfuerzo del estudiante.
- será respetuoso con todos los miembros de la escuela y con la propiedad de la escuela.

Firma del padre: _____

**DISTRITO ESCOLAR DEL ÁREA DE
WEST CHESTER**

**TÍTULO I
2019-20**



**ESCUELA PRIMARIA GLEN ACRES
1150 DELANCEY PLACE
WEST CHESTER, PA 19380
484-266-1702**

ESCUELA PRIMARIA GLEN ACRES 2019-20
PLAN DE PARTICIPACIÓN PARENTAL TÍTULO I

¿Qué es Título I?

- Título I es el programa más grande de ayuda federal que proporciona financiación para ayuda extra en lectura y/o matemática. Fundado bajo Every Student Succeeds Act, la meta de Título I es proporcionar una educación de alta calidad para todos los niños.

¿Cómo se beneficia el Distrito Escolar del Área de West Chester de esta financiación?

- El Distrito Escolar del Área de West Chester (WCASD) recibe dinero basado en el nivel general de pobreza del distrito, basado en la información del censo.
- Las escuelas primarias que son elegibles en nuestro distrito reciben dinero para servicios suplementarios de lectura en los grados K-5. La elegibilidad de la escuela está basada en la cantidad de niños participando en el programa federal de almuerzo gratis y reducido.
- Todo estudiante que asiste a una escuela elegible puede ser elegible para apoyo de lectura Título I sin tener que ver la necesidad financiera.

¿Qué son los servicios de lectura Título I en WCASD?

- El Programa Título I del WCASD ofrece instrucción de lectura suplementaria en todas las escuelas primarias elegibles.
- Una variedad de métodos y materiales de enseñanza a través de instrucciones en pequeños grupos o individuales es proporcionada dentro o fuera del ambiente del aula regular, dependiendo de las necesidades de lectura del estudiante.

¿Cómo son elegidos los estudiantes para Título I?

- La elegibilidad para asistencia Título I se determina por medio de indicadores de necesidad específicos al grado del estudiante. Estos indicadores incluyen DIBELS (Indicadores Dinámicos de Habilidades de Alfabetismo Tempranas Básicas), PSSA (Sistema de Pennsylvania de Evaluación de Escuelas), Schoolwide Assessments (evaluaciones formativas), e inventarios informales de lectura (QRI).
- En la primavera, el equipo de lectura de la escuela en colaboración con los maestros, identifican estudiantes que se beneficiarían de recibir apoyo con la lectura el año siguiente.

¿Cómo son informados los padres sobre el Programa Título I?

- En el otoño los especialistas de lectura en las escuelas elegibles determinan quiénes son los estudiantes con más necesidad en lectura y desarrollan horarios para el apoyo con la lectura. Aquellos que son enseñados por maestros Título I se convierten en estudiantes Título I.
- Entonces cartas notificando a los padres son enviadas a la casa. Los padres que no quieren este apoyo pueden optar no recibir Título I pero apoyo del distrito pudiera todavía ser requerido. La primera reunión de Padres Título I en el otoño explica más el programa Título I. En esta reunión los padres tienen una oportunidad de hablar directamente con el especialista de lectura Título I en su escuela.

¿Cómo benefician a los padres los fondos Título I?

- Los fondos Título I se usan para proporcionar programas informativos para padres cuyos hijos están recibiendo apoyo adicional en lectura a través de Título I. Cada año se ofrecen dos reuniones en la escuela y una reunión para el distrito entero para apoyar actividades de alfabetismo para la familia.
- Para la reunión del distrito hay disponible transportación y cuidado de niño al igual que asistencia de un segundo idioma. Los niños pueden escoger un libro gratis a la conclusión de la reunión para de distrito

¿Cómo participan los padres en el Programa Título I?

- Investigaciones demuestran que el rendimiento de los niños en la escuela es mejor cuando sus padres participan en su educación a través del año escolar. A los padres se les exhorta a que participen en todas las reuniones Título I.
- Cada año, los padres tienen la oportunidad de examinar el pacto Título I de la escuela. El Comité Consultivo de Padres del distrito entero acoge y exhorta toda participación de padres. Los especialistas de lectura asisten a todas las conferencias de padres y pueden contestar preguntas sobre el programa y sobre estudiantes individuales.

¿Cómo es el Programa Título I en mi escuela?

- En Glen Acres, el especialista de lectura de la escuela, el especialista de lectura de los grados K-2, y la especialista de lectura Título I trabajan juntos para identificar a niños que son elegibles para el programa. Una vez identificados, la oficina Título I del distrito envía una carta a los padres explicándoles que su hijo(a) es elegible para recibir apoyo con la lectura de la especialista de lectura Título I. En algunos casos ayuda adicional para los estudiantes Título I también pudiera ser dada por otro especialista de lectura de la escuela.
- La especialista Título I está en contacto regular con el maestro para planear y coordinar lecciones y para hablar del progreso de los estudiantes. Ella también es responsable de documentar las puntuaciones de los exámenes de los estudiantes y la elegibilidad al programa.
- En Glen Acres aspiramos a una asociación entre la familia y la escuela. El rendimiento del estudiante es mayor cuando el alfabetismo se valora y se fomenta en la casa. El especialista de lectura frecuentemente envía materiales a la casa como práctica u ofrece sugerencias a los padres. Nosotros acogemos la comunicación y la participación entre la casa y la escuela.

¿Cómo saben los padres si su hijo(a) está progresando?

- Reportes estudiantiles Título I se envían a la casa junto con los reportes estudiantiles del distrito.
- Los especialistas de lectura participan en dos conferencias de padres y maestros que se llevan a cabo en el otoño y el invierno.
- A los padres se les exhorta a que contacten al especialista de lectura en cualquier momento para informarse sobre el progreso de su hijo(a).

¿Cómo saben los padres sobre el currículo y las evaluaciones usadas para observar el progreso de un niño?

- A los padres se les exhorta a que vengan a "Back to School Night" (La Noche de Regresar a la Escuela) en el otoño cuando los maestros dan una idea general del currículo y las expectativas.
- En el tiempo de conferencia se habla del currículo, de las evaluaciones, y el progreso. Además, los resultados del PSSA son enviados a la casa por el correo.
- Para más información, los padres pueden contactar en cualquier momento al maestro o al especialista de lectura por teléfono o email.

¿Cómo ayuda la escuela a los padres a comprender los Estándares del Estado de Pennsylvania y las evaluaciones del Estado?

- Los padres pueden chequear el sitio web del distrito para información sobre nuestro reporte estudiantil basado en estándares para los grados K-2.

**HILLSDALE ELEMENTARY SCHOOL
TITLE I
SCHOOL – PARENT AND FAMILY COMPACT**

The Hillsdale School family which includes teachers, parents and students will join together to provide a cooperative learning environment that will enable every student to achieve his/her potential. Each member of this family has a responsibility to fulfill his part of the compact.

THE SCHOOL WILL:

- Treat each child with dignity and respect.
- Strive to address the individual needs of the student.
- Acknowledge that parents are vital to the success of child and school.
- Provide a safe, positive and healthy learning environment.
- Assure every student access to quality learning experiences.
- Assure that the school staff communicates clear expectations for performance to both students and parents.
- Encourage a positive attitude about reading.

THE PARENT WILL:

- Create a home atmosphere that supports learning.
- Send the student to school on time, well-fed, well-rested on a regular basis.
- Monitor school assignments and give support where needed.
- Attend school functions and conferences.
- Encourage their child to show respect for all members of the school community and school property.
- Review all school communications and respond promptly.
- Read with student regularly.

THE STUDENT WILL:

- Get to school on time every day.
- Develop a positive attitude toward school.
- Be responsible for completing homework on time.
- Be cooperative by carrying out the teacher's instructions and ask for help when needed.
- Do daily work that is neat and reflects the student's best effort.
- Be respectful to all school members and to school property.
- Read often.

Child's Signature: _____

Parent's Signature: _____

Teacher's Signature: _____

11/7/19

WEST CHESTER AREA SCHOOL DISTRICT

**TITLE I
2019-20**



**HILLSDALE ELEMENTARY SCHOOL
725 WEST MARKET STREET
WEST CHESTER, PA 19382
484.266.2000**

HILLSDALE ELEMENTARY
TITLE I PARENT FAMILY ENGAGEMENT 2019-20

What is Title I?

- Title I is the largest federal aid program that provides funding for extra help in reading and/or math. Funded under Every Student Succeeds Act, the goal of Title I is to support a high quality education for every child.

How does the West Chester Area School District benefit from this funding?

- The West Chester Area School District receives money based on the overall poverty level of the district, based on census information.
- Eligible elementary schools in our district receive money for supplemental reading services in grades K-5. School eligibility is based on the number of children involved in the federal free and reduced lunch program.
- Any student who attends an eligible school may be eligible for Title 1 reading support regardless of financial need.

What are the Title I reading services in WCASD?

- The WCASD Title I Program offers supplementary reading instruction in all eligible elementary schools.
- A variety of teaching methods and materials through small group or individual instruction is provided within the regular classroom or pull-out environment, depending on the student's reading needs.

How are students selected for Title I?

- Eligibility for Title I assistance is determined by grade-specific indicators of need. These indicators include DIBELS, PSSA, and other diagnostic assessments.
- Throughout the school year, the building reading team in collaboration with the teachers identify students who would benefit from reading support.

How are parents informed of the Title I program?

- In the fall the reading specialists in the eligible buildings determine the children who will benefit the most from reading support and develop schedules to provide that support.
- Letters are then sent home notifying parents. Parents can contact the school with any questions about support. The first Title I Parent meeting in the fall further explains the Title I program.

How do the Title I funds benefit parents?

- Title I funds are used to provide informational programs for parents whose children are receiving additional reading support through Title I. District-wide meetings and school meetings are offered each year to support family literacy activities. Second language assistance is available if needed.

How are parents involved in the Title I program?

- Research shows that children do better in school when their parents are involved in their education throughout the school years. Parents are encouraged to participate in all Title I meetings.
- Each year, parents receive a school-parent-student compact which highlights our cooperative relationship in education.
- Also, the district-wide Title I Parent Advisory Council welcomes and encourages all parent participation. The reading specialists attend each parent conference and can address questions about the program and individual students.

What does the Title I program look like in my school?

- At Hillsdale, the reading specialists and the classroom teachers work together to identify children who qualify for the program.
- The reading specialist is in regular contact with the teacher to plan and coordinate lessons and to discuss the progress of the students. She/He is also responsible for documenting student test scores and eligibility for the program.
- At Hillsdale, we strive for a partnership between family and school. Student achievement is greater when literacy is valued and encouraged at home. The reading specialist often sends materials home for practice or offers suggestions to parents. We welcome communication and involvement between home and school.

How do parents know if their child is making progress?

- Trimester progress reports are sent home along with the district report card.
- The reading specialists participate in the two parent-teacher conferences held in the fall and winter.
- Parents are encouraged to contact the reading specialist at any time for information about their child's progress.

How do parents know about the curriculum and assessments used to monitor a child's progress?

- Parents are encouraged to come to Back to School Night in the fall when the teachers outline the curriculum and their expectations.
- Curriculum, assessments, and progress are discussed at conference time. In addition, the PSSA results are mailed home.
- Parents may contact the teacher or reading specialist via phone or email at any time for more information.

How does the school help parents understand the Pennsylvania State Standards and state assessments?

- Parents can check the district web-site for information about our K-2 standards based report card. Additional information can be obtained at the Pennsylvania Department of Education webpage.

**ESCUELA PRIMARIA HILLSDALE
PACTO DE LA ESCUELA - LOS PADRES Y LAS FAMILIAS
TÍTULO I**

La familia de la Escuela Hillsdale la cual incluye maestros, padres y estudiantes se unirá para proporcionar un ambiente de aprendizaje cooperativo que le permitirá a todo estudiante lograr su máximo potencial. Cada miembro de esta familia tiene la responsabilidad de desempeñar su parte del pacto.

LA ESCUELA:

- Tratará a cada niño con dignidad y respeto.
- Se esforzará por atender las necesidades individuales de cada estudiante.
- Reconoce que los padres son vitales para el éxito del estudiante y la escuela.
- Proporcionará un medio ambiente de aprendizaje seguro, positivo y saludable.
- Le asegurará a cada estudiante acceso a una experiencia de aprendizaje de calidad.
- Se asegurará de que el personal de la escuela comunique expectativas claras para el rendimiento tanto a los estudiantes como a los padres.
- Fomentarán una actitud positiva hacia la lectura.

LOS PADRES Y LAS FAMILIAS:

- Crearán una atmósfera en la casa que apoye el aprendizaje.
- Enviarán al estudiante a la escuela a tiempo, bien alimentado y bien descansado regularmente.
- Supervisarán asignaciones de la escuela y ayudarán cuando se necesite.
- Asistirán a las funciones y conferencias de la escuela.
- Enseñarán a su hijo(a) a mostrar respeto hacia todos los miembros de la comunidad escolar y la propiedad de la escuela.
- Examinarán todas las comunicaciones de la escuela y responderán prontamente.
- Leerán con el estudiante con regularidad.

EL ESTUDIANTE:

- Llegará a la escuela a tiempo todos los días.
- Desarrollará una actitud positiva hacia la escuela.
- Será responsable de completar la tarea a tiempo.
- Cooperará llevando a cabo las instrucciones del maestro y pidiendo ayuda cuando la necesite.
- Hará diariamente un trabajo limpio y que demuestra el mejor esfuerzo del estudiante.
- Será respetuoso con todos los miembros de la escuela y con la propiedad de la escuela.
- Leerá con frecuencia.

Firma del niño(a) _____

Firma del padre: _____

Firma del/de la maestro/a: _____

11/7/19

**DISTRITO ESCOLAR DEL ÁREA DE
WEST CHESTER**

**TÍTULO I
2019-20**



**ESCUELA PRIMARIA HILLSDALE
725 WEST MARKET STREET
WEST CHESTER, PA 19382
484.266.2000**

ESCUELA PRIMARIA HILLSDALE 2019-20
PADRE DE COMPROMISO FAMILIAR TITULO I

¿Qué es Título I?

- Título I es el programa más grande de ayuda federal que proporciona financiación para ayuda extra en lectura y/o matemática. Fundado bajo Every Student Succeeds Act, la meta de Título I es proporcionar una educación de alta calidad para todos los niños.

¿Cómo se beneficia el Distrito Escolar del Área de West Chester de esta financiación?

- El Distrito Escolar del Área de West Chester (WCASD) recibe dinero basado en el nivel general de pobreza del distrito, basado en la información del censo.
- Las escuelas primarias que son elegibles en nuestro distrito reciben dinero para servicios suplementarios de lectura en los grados K-5. La elegibilidad de la escuela está basada en la cantidad de niños participando en el programa federal de almuerzo gratis y reducido.
- Todo estudiante que asiste a una escuela elegible puede ser elegible para apoyo de lectura Título I sin tener que ver la necesidad financiera.

¿Qué son los servicios de lectura Título I en WCASD?

- El Programa Título I del WCASD ofrece instrucción de lectura suplementaria en todas las escuelas primarias elegibles.
- Una variedad de métodos y materiales de enseñanza a través de instrucciones en pequeños grupos o individuales es proporcionada dentro o fuera del ambiente del aula regular, dependiendo de las necesidades de lectura del estudiante.

¿Cómo son elegidos los estudiantes para Título I?

- La elegibilidad para asistencia Título I se determina por medio de indicadores de necesidad específicos al grado del estudiante. Estos indicadores incluyen DIBELS (Indicadores Dinámicos de Habilidades de Alfabetismo Tempranas Básicas), PSSA (Sistema de Pennsylvania de Evaluación de Escuelas), (evaluaciones formativas), e inventarios informales de lectura (QRI). En la primavera, el equipo de lectura de la escuela en colaboración con los maestros, identifican estudiantes que se beneficiarían de recibir apoyo con la lectura el año siguiente.

¿Cómo son informados los padres sobre el Programa Título I?

- En el otoño los especialistas de lectura en las escuelas elegibles determinan quiénes son los estudiantes con más necesidad en lectura y desarrollan horarios para el apoyo con la lectura. Aquellos que son enseñados por maestros Título I se convierten en estudiantes Título I.
- Entonces cartas notificando a los padres son enviadas a la casa. Los padres que no quieren este apoyo pueden optar no recibir Título I pero apoyo del distrito pudiera todavía ser requerido. La primera reunión de Padres Título I en el otoño explica más el programa Título I. En esta reunión los padres tienen una oportunidad de hablar directamente con el especialista de lectura Título I en su escuela.

¿Cómo benefician a los padres los fondos Título I?

- Los fondos Título I se usan para proporcionar programas informativos para padres cuyos hijos están recibiendo apoyo adicional en lectura a través de Título I. Cada año se ofrecen dos reuniones en la escuela y una reunión para el distrito entero para apoyar actividades de alfabetismo para la familia.
- Para la reunión del distrito hay disponible transportación y cuidado de niño al igual que asistencia de un segundo idioma. Los niños pueden escoger un libro gratis a la conclusión de la reunión para el distrito.

¿Cómo participan los padres en el Programa Título I?

- Investigaciones demuestran que el rendimiento de los niños en la escuela es mejor cuando sus padres participan en su educación a través del año escolar. A los padres se les exhorta a que participen en todas las reuniones Título I.
- Cada año, los padres tienen la oportunidad de examinar el pacto Título I de la escuela. El Consejo Consultivo de Padres del distrito entero acoge y exhorta toda participación de padres.
- Los especialistas de lectura asisten a todas las conferencias de padres y pueden contestar preguntas sobre el programa y sobre estudiantes individuales.

¿Cómo es el Programa Título I en mi escuela?

- En East Bradford, el especialista de lectura de la escuela, el especialista de lectura de los grados K-2, y la especialista de lectura Título I trabajan juntos para identificar a niños que son elegibles para el programa. Una vez identificados, la oficina Título I del distrito envía una carta a los padres explicándoles que su hijo(a) es elegible para recibir apoyo con la lectura de la especialista de lectura Título I. En algunos casos ayuda adicional para los estudiantes Título I también pudiera ser dada por otro especialista de lectura de la escuela.
- La especialista Título I está en contacto regular con el maestro para planear y coordinar lecciones y para hablar del progreso de los estudiantes. Ella también es responsable de documentar las puntuaciones de los exámenes de los estudiantes y la elegibilidad al programa.
- En Hillsdale aspiramos a una asociación entre la familia y la escuela. El rendimiento del estudiante es mayor cuando el alfabetismo se valora y se fomenta en la casa. El especialista de lectura frecuentemente envía materiales a la casa como práctica u ofrece sugerencias a los padres. Nosotros acogemos la comunicación y la participación entre la casa y la escuela.

¿Cómo saben los padres si su hijo(a) está progresando?

- Reportes estudiantiles Título I se envían a la casa junto con los reportes estudiantiles del distrito.
- Los especialistas de lectura participan en dos conferencias de padres y maestros que se llevan a cabo en el otoño y el invierno.
- A los padres se les exhorta a que contacten al especialista de lectura en cualquier momento para informarse sobre el progreso de su hijo(a).

¿Cómo saben los padres sobre el currículo y las evaluaciones usadas para observar el progreso de un niño?

- A los padres se les exhorta a que vengan a "Back to School Night" (La Noche de Regresar a la Escuela) en el otoño cuando los maestros dan una idea general del currículo y las expectativas.
- En el tiempo de conferencia se habla del currículo, de las evaluaciones, y el progreso. Además, los resultados del PSSA son enviados a la casa por el correo.
- Para más información, los padres pueden contactar en cualquier momento al maestro o al especialista de lectura por teléfono o email.

¿Cómo ayuda la escuela a los padres a comprender los Estándares del Estado de Pennsylvania y las evaluaciones del Estado?

- Los padres pueden chequear el sitio web del distrito para información sobre nuestro reporte estudiantil basado en estándares para los grados K-2.

WESTTOWN-THORNBURY ELEMENTARY SCHOOL
TITLE I
SCHOOL – PARENT AND FAMILY COMPACT

The Westtown-Thornbury School family which includes teachers, parents and students will join together to provide a cooperative learning environment that will enable every student to achieve his/her potential. Each member of this family has a responsibility to fulfill his part of the compact.

THE SCHOOL WILL:

- Treat each child with dignity and respect.
- Strive to address the individual needs of the student.
- Acknowledge that parents are vital to the success of child and school.
- Provide a safe, positive and healthy learning environment.
- Assure every student access to quality learning experiences.
- Assure that the school staff communicates clear expectations for performance to both students and parents.

THE PARENT AND FAMILY WILL:

- Create a home atmosphere that supports learning.
- Send the student to school on time, well-fed, and well-rested on a regular basis.
- Monitor school assignments and give support where needed.
- Attend school functions and conferences.
- Encourage their child to show respect for all members of the school community and school property.
- Review all school communications and respond promptly.

THE STUDENT WILL:

- Get to school on time every day.
- Develop a positive attitude toward school.
- Be responsible for completing homework on time.
- Be cooperative by carrying out the teacher's instructions and ask for help when needed.
- Do daily work that is neat and reflects the student's best effort.
- Be respectful to all school members and to school property.

Child's Signature: _____

Parent's Signature: _____

Teacher's Signature: _____

11.12.19

WEST CHESTER AREA SCHOOL DISTRICT

TITLE I
2019-20

WESTTOWN-THORNBURY ELEMENTARY SCHOOL



Hello, WTE Families!

Attached you'll find information related to the Title I Reading Support your child receives here at Westtown-Thornbury Elementary. This information is for you to keep at home for your reference. Please sign the additional School-Parent-Student Compact and send it back to school as soon as possible.

If you have any questions about the information provided, please contact your child's reading teacher.

Thank you!

Nicole Poulos, Christine Dempsey, and Caroline Avila

npoulos@wcasd.net
cdempsey@wcasd.net
cavila@wcasd.net

750 Westbourne Rd
West Chester, PA 19382
484-266-1802



WESTTOWN-THORNBURY ELEMENTARY
TITLE I PARENT FAMILY ENGAGEMENT 2019-20

What is Title I?

- Title I is the largest federal aid program that provides funding for extra help in reading and/or math.
- Funded under Every Student Succeeds Act, the goal of Title I is to support a high quality education for every child.

How does the West Chester Area School District benefit from this funding?

- The West Chester Area School District receives money based on the overall poverty level of the district, based on census information.
- Any student who attends an eligible school may be eligible for Title 1 reading support regardless of financial need.
- Eligible elementary schools in our district receive money for supplemental reading services in grades K-5. School eligibility is based on the number of children involved in the federal free and reduced lunch program. However, any student who attends an eligible school may receive Title I reading support regardless of financial need.

What are the Title I reading services in WCASD?

- The WCASD Title I Program offers supplementary reading instruction in all eligible elementary schools.
- A variety of teaching methods and materials through small group or individual instruction is provided within the regular classroom or pull-out environment, depending on the student's reading needs.

How are Westtown-Thornbury students selected to receive Title I reading services?

- Eligibility for Title I assistance is determined by multiple grade-specific indicators of need. These indicators include DIBELS, PSSA, DRA/Teachers' College assessments, and other diagnostic assessments.
- Throughout the school year, the building reading team in will conduct additional assessments and will work in collaboration with the teachers to identify students who would benefit from reading support.

How are parents informed of the Title I program?

- Throughout the year, the reading specialists in the eligible buildings determine the children who will benefit the most from reading support and develop schedules to provide that support.
- Letters are then sent home notifying parents. Parents can contact the school with any questions about support. The first Title I Parent meeting in the fall further explains the Title I program.

How do the Title I funds benefit parents?

- Title I funds are used to provide information for parents whose children are receiving additional reading support through Title I. Information is shared via workshops, newsletters, articles, etc. Additionally, school and district-wide meetings are offered each year to support family literacy activities. Second language assistance is available. The reading team educates staff regarding parent and family engagement.

How are parents involved in the Title I program?

- Research shows that children do better in school when their parents are involved in their education throughout the school years. Parents are encouraged to participate in all Title I meetings to review, plan, and improve the program, including family engagement.
- Each year, parents receive a school-parent-student compact which highlights our cooperative relationship in education.
- The Title I Parent Advisory Council (PAC) welcomes and encourages all parent and family participation.
- The reading specialists attend parent conferences to address questions about the program and individual students.

What does the Title I program look like in my school?

- At Westtown-Thornbury, the reading specialists and the classroom teachers work together to identify children who qualify for the program.
- The reading specialist is in regular contact with the teacher to plan and coordinate lessons and to discuss the progress of the students. The reading specialist is also responsible for documenting student test scores and eligibility for the program.
- At Westtown-Thornbury, we strive for a partnership between family and school. Student achievement is greater when literacy is valued and encouraged at home. The reading specialist often sends materials home for practice or offers suggestions to parents. We welcome communication and involvement between home and school.

How do parents know if their child is making progress?

- .Progress reports are sent home along with the district trimester report card.
- The reading specialists participate in the two parent conferences held in the fall and winter. Parents are encouraged to contact the reading specialist at any time for information about their child's progress.

How do parents know about the curriculum and assessments used to monitor a child's progress?

- Parents are encouraged to come to Back to School Night at the start of the school year when the teachers outline the curriculum and assessment expectations.
- Curriculum, standards, assessments, and progress are further discussed at conference time. PSSA results are mailed home, and student grades can be accessed online through the parent portal for students in grades 3-5.
- Parents may contact the teacher or reading specialist via phone or email at any time for more information. Curriculum and assessments are reviewed in accordance with Board policy.

How does the school help parents understand the Pennsylvania Common Core State Standards and state assessments?

- Teachers discuss state standards and assessments at Back to School Night and at conference time.
- Parents can also check the district website for information about our K-2 standards based report card.

**ESCUELA PRIMARIA WESTTOWN-THORNBURY
PACTO DE ESCUELA – PADRES Y FAMILIAS
TÍTULO I**

La familia de la Escuela Westtown-Thornbury la cual incluye maestros, padres y estudiantes se unirá para proporcionar un ambiente de aprendizaje cooperativo que le permitirá a todo estudiante lograr su potencial. Cada miembro de esta familia tiene la responsabilidad de desempeñar su parte del pacto.

LA ESCUELA:

- tratará a cada niño con dignidad y respeto.
- se esforzará por atender las necesidades individuales de cada estudiante.
- reconoce que los padres son vitales para el éxito del estudiante y la escuela.
- proporcionará un medio ambiente de aprendizaje seguro, positivo y saludable.
- le asegurará a cada estudiante acceso a una experiencia de aprendizaje de calidad.
- se asegurará que el personal de la escuela comunica expectativas claras para el rendimiento a ambos, estudiantes y padres.

LOS PADRES Y LAS FAMILIAS:

- crearán una atmósfera en la casa que apoye el aprendizaje.
- enviarán al estudiante a la escuela a tiempo, bien alimentado y bien Descansado regularmente.
- supervisarán asignaciones de la escuela y ayudarán donde se necesite.
- asistirán a las funciones y conferencias de la escuela.
- exhortarán a su hijo(a) a mostrar respeto hacia todos los miembros de la comunidad escolar y la propiedad de la escuela.
- examinarán todas las comunicaciones de la escuela y responderán prontamente.

EL ESTUDIANTE:

- llegará a la escuela a tiempo.
- desarrollará una actitud positiva hacia la escuela.
- será responsable de completar la tarea a tiempo.
- cooperará llevando a cabo las instrucciones del maestro y pidiendo ayuda cuando la necesite.
- hará diariamente un trabajo limpio y que demuestra el mejor esfuerzo del estudiante.
- será respetuoso con todos los miembros de la escuela y con la propiedad de la escuela.

Firma del niño(a): _____

Firma del padre: _____

Firma del/de la maestro/a: _____

11.12.19

**DISTRITO ESCOLAR DEL ÁREA DE
WEST CHESTER
TÍTULO I
2019-20**

ESCUELA PRIMARIA WESTTOWN-THORNBURY



¡Hola, Familias de WTE!

Adjunto encontrará información en relación al apoyo de lectura de Título I que su niño/a recibe aquí en Westtown-Thornbury Elementary. Esta información es para que usted se guarde en casa para su referencia. Por favor, firme el Pacto de Escuela – Padres y Familias adicional y devuélvalo a la escuela tan pronto como sea posible.

Si tiene cualquier pregunta sobre la información proporcionada, por favor póngase en contacto con la maestra de lectura de su niño/a.

¡Gracias!

Nicole Poulos, Christine Dempsey, and Caroline Avila

npoulos@wcasd.net
cdempsey@wcasd.net
cavila@wcasd.net

750 Westbourne Rd
West Chester, PA 19382
484-266-1802



ESCUELA PRIMARIA WESTTOWN-THORNBURY PLAN DE PARTICIPACIÓN PARENTAL TÍTULO I 2019-20

¿Qué es el Título I?

- Título I es el programa más grande de ayuda federal que proporciona fondos para ayuda extra en la lectura y/o matemática.
- Fundado bajo Every Student Succeeds Act, la meta de Título I es de apoyar una educación de alta calidad para cada niño.

¿Cómo se beneficia el Distrito Escolar del Área de West Chester de esta financiación?

- El Distrito Escolar del Área de West Chester (WCASD) recibe dinero basado en el nivel general de pobreza del distrito, basado en la información del censo.
- Cualquier estudiante que asista a una escuela elegible puede tener derecho para el apoyo de lectura del Título 1, sin importar la necesidad financiera. Las escuelas primarias que son elegibles en nuestro distrito reciben dinero para servicios suplementarios de lectura en los grados K-5.
- La elegibilidad de la escuela está basada en la cantidad de niños que participan en el programa federal de almuerzos gratuito y reducido. Todo estudiante que asiste a una escuela elegible puede ser elegible para apoyo de lectura Título I sin tener que ver la necesidad financiera. Sin embargo, cualquier estudiante que asiste a una escuela elegible puede recibir el apoyo de lectura de Título I independientemente de la necesidad financiera.

¿Cuáles son los servicios de lectura Título I en WCASD?

- El Programa Título I del WCASD ofrece instrucción de lectura suplementaria en todas las escuelas primarias elegibles.
- Una variedad de métodos y materiales de enseñanza a través de instrucciones en pequeños grupos o individuales es proporcionada dentro o fuera del ambiente del aula regular, dependiendo de las necesidades de lectura del estudiante.

¿Cómo son seleccionados los estudiantes de Westtown-Thornbury para recibir los servicios de lectura de Título I?

- La elegibilidad para la asistencia del Título I se determina por medio de varios indicadores de necesidad específicos del grado del estudiante. Estos indicadores incluyen DIBELS, (Indicadores Dinámicos de Habilidades de Alfabetismo Tempranas Básicas), PSSA, (Sistema de Evaluación de Escuelas de Pennsylvania), DRA (Evaluación de Desarrollo de la Lectura)/Evaluaciones del Colegio de Maestros, y otras evaluaciones diagnósticas.
- A lo largo del año escolar, el equipo de lectura conducirá evaluaciones adicionales y trabajará en colaboración con los maestros(as) para identificar a los estudiantes que se puedan beneficiar del apoyo de la lectura.

¿Cómo son informados los padres sobre el Programa Título I?

- Durante todo el año, los especialistas de lectura en las escuelas elegibles determinan quiénes son los estudiantes con más necesidad en lectura y desarrollan horarios para el apoyo con la lectura.
- Cartas son enviadas a las casas notificando a los padres. Los padres se pueden poner en contacto con la escuela con preguntas sobre el apoyo. La primera reunión de padres de Título I en el otoño explica más el programa de Título I.

¿Cómo se benefician los padres de los fondos Título I?

- Los fondos Título I se usan para proporcionar información para padres cuyos niños están recibiendo apoyo de lectura adicional a través del Título I. La información se comparte a través de talleres, boletines, artículos, etc. Adicionalmente, se ofrecen reuniones para la escuela y todo el distrito cada año para apoyar las actividades del alfabetismo familiar.. Asistencia de segunda

lengua esta disponible. El equipo de lectura educa al personal con respeto a la participación de padres y familias.

¿Cómo participan los padres en el Programa Título I?

- Investigaciones demuestran que el rendimiento de los niños en la escuela es mejor cuando sus padres participan en su educación a través del año escolar. A los padres se les exhorta a que participen en todas las reuniones Título I para revisar, planear y mejorar el programa, incluso la participación familiar.
- Cada año, los padres reciben un pacto escuela-padre-estudiante que pone en relieve nuestra relación cooperativa en la educación.
- El Comité Consultivo de Padres del distrito entero acoge y exhorta toda la participación de padres y familias.
- Los especialistas de lectura asisten las conferencias de padres para resolver dudas sobre el programa y los estudiantes individuales.

¿Cómo es el Programa del Título I en mi escuela?

- En Westtown-Thornbury, el especialista en lectura y el profesor del aula, trabajan juntos para identificar a los niños que son elegibles para el programa.
- La especialista en lectura está en contacto regular con el maestro para planear y coordinar lecciones y para discutir el progreso de los estudiantes. El especialista en lectura es también responsable de documentar las calificaciones de los exámenes de los estudiantes y la elegibilidad para el programa.
- En Westtown-Thornbury aspiramos a una asociación entre la familia y la escuela. El rendimiento del estudiante es mayor cuando el alfabetismo se valora y se fomenta en la casa. El especialista de lectura frecuentemente envía materiales a la casa como práctica u ofrece sugerencias a los padres. Nosotros acogemos la comunicación y la participación entre la casa y la escuela.

¿Cómo saben los padres si su hijo(a) está progresando?

- Los informes del progreso se envían a casa junto con la tarjeta de informe del trimestre del distrito.. Los especialistas de lectura participan en las dos conferencias de padres y maestros que se llevan a cabo en el otoño y en el invierno.
- A los padres se les exhorta a que contacten al especialista de lectura en cualquier momento para informarse sobre el progreso de su hijo(a).

¿Cómo saben los padres sobre el currículo y las evaluaciones usadas para observar el progreso de un niño?

- A los padres se les exhorta a que vengan a "Back to School Night" (La Noche de Regresar a la Escuela) al comienzo del año escolar cuando los maestros dan una idea general del currículo y las expectativas de evaluación.
- En el tiempo de conferencia se habla del currículo, de los estándares de las evaluaciones, y el progreso. Los resultados de PSSA (Sistema de Evaluación de Escuelas de Pensilvania) se envían a casa y las notas de los estudiantes en los grados 3-5 se pueden acceder en línea a través del Portal para Padres. Para más información, los padres pueden contactar en cualquier momento al maestro o al especialista de lectura por vía telefónica o por medio de correo electrónico. El currículo y las evaluaciones se revisan de acuerdo con la Política de la Junta.

¿Cómo ayuda la escuela a los padres a comprender los Estándares del Estado de Pennsylvania y las evaluaciones del Estado?

- Los maestros discuten los estándares y las evaluaciones del estado durante La Noche de Regresar a la Escuela y el tiempo de las conferencias.
- Los padres pueden chequear el sitio web del distrito para información sobre nuestra tarjeta de informe basada en los estándares de los grados K-2.



West Chester Area School District

Curriculum Proposals: 20-21 SY

12/10/2019

**West Chester Area School District
Curriculum Proposals: 2020-21 School Year**

Department	Elementary	Secondary	Budgeted Amount
Art	\$30,000.00	-	\$30,000.00
Business Education	-	\$1,500.00	\$1,500.00
Computer Science	-	\$19,500.00	\$19,500.00
Cyber Program	-	\$170,600.00	\$170,600.00
English Language Arts	\$165,000.00	\$30,000.00	\$195,000.00
English Language Development *	\$75,000.00	\$4,000.00	\$79,000.00
Family & Consumer Science	-	\$33,000.00	\$33,000.00
Flexible Seating	\$100,000.00	\$120,000.00	\$220,000.00
Health & Physical Education	\$6,000.00	-	\$6,000.00
Library	-	-	-
Mathematics	\$12,000.00	\$12,000.00	\$24,000.00
Music	-	\$22,000.00	\$22,000.00
Reading	\$16,000.00	\$16,000.00	\$32,000.00
Science	\$128,000.00	\$162,000.00	\$290,000.00
Social Studies	-	-	-
Technology Education	-	\$25,000.00	\$25,000.00
Video	-	-	-
World Languages	-	\$121,000.00	\$121,000.00
Sub Total	\$532,000.00	\$736,600.00	\$1,218,600.00
*ELD Amounts included in ELD Dept Pupil Services	-\$75,000.00	-\$4,000.00	-\$79,000.00
Total	\$457,000.00	\$732,600.00	\$1,189,600.00

ART: ELEMENTARY	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. 3D Printers and Professional Development for the elementary schools to integrate this media into our programming (\$30,000).	1. Schools have inconsistently deployed the use of 3D printers at the elementary level. In order to prepare our students for the career needs they will encounter, we will integrate this technology into our Visual Arts elementary curriculum.

BUSINESS EDUCATION	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Professional Development opportunities for teachers in the Computer Science department. These consist of sub coverage for one-day throughout the year (\$1,500).	1. Funds would be provided for a one-day workshop to meet with teachers and align curriculum, instructional expectations as well as continued work towards the new Social Media Marketing course.

COMPUTER SCIENCE: SECONDARY	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Professional Development opportunities for teachers in the Computer Science department. These consist of sub coverage for one day throughout the year (\$1,500). 2. Digital tools including video recording devices and software for each of the middle school computer science teachers (\$18,000).	1. The computer science curriculum is ever-changing as the technological tools evolve. These resources allow us to continue to be at the forefront of the evolution and align our district expectations as well as projects/resources being utilized in the classrooms. 2. Pending final board approval, the new 8 th grade courses in Computer Science will include a digital creation element that requires students to have access to video recording devices and software so that groups will have access to the necessary materials.

CYBER PROGRAM: SECONDARY	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Professional development for 8 core subject teachers (grades 7 and 10) and 12 Unified Arts teachers (grades 6, 7, 9, and 10) (\$120,000). 2. Unified Arts electives for grades 6 and 7 (\$15,300). 3. Unified Arts electives for grades 9 and 10 (\$23,300). 4. Flexible seating for cyber lounge (\$12,000).	1. Professional development is required for teachers to be highly effective in a cyber-environment. Teachers require time to digitize core course content and plan appropriate learning activities. 2. MS Unified Arts electives are required to complete the educational program for students. 3. HS Unified Arts electives are required to complete the educational program for students. 4. Cyber students need a space to for face-to-face support. We would like to outfit it as a modern, flexible learning environment.

ENGLISH LANGUAGE ARTS: ELEMENTARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Resources and professional development to support the implementation of the Wilson Foundations program in grade 2. Funds are also required to supplement/add to the district's collection of Schoolwide Reading and Wilson Foundations materials in Kindergarten and grade 1 due to increased enrollment. Professional development sessions will focus on training Grade 3 teachers, LS teachers, ELL teachers, and newly hired teachers in the Wilson Foundations programs (\$165,000).	1. Phonological awareness and phonics are critical foundational components of reading instruction. The Wilson Foundations Program in grade 2 will continue the work on phonological awareness and phonics begun in kindergarten and grade 1. The use of this program will ensure that students have the skills and strategies necessary to read and write proficiently.

ENGLISH LANGUAGE ARTS: SECONDARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Resources are required to establish a committee to revise the entire English Language Arts curriculum over the next two years. In the first year (2019-2020) 13 teachers will participate in a deep study of <i>Understanding by Design</i> . The second year (2020-2021) will require teachers to meet at district office in order to plan the curriculum and make text selections. Further monies will be required for book perusal as well as purchase of sample copies. Additional resources are needed to help teachers begin to create classroom libraries and to replace novels that are unserviceable (\$30,000).	1. The process of curriculum revision will require more effort and resources than originally anticipated. In order to bolster interest in the revision process and the work that is required, teachers must be made available to come to professional development. Further, they must be blue-carded to carefully read novels in order to make proper selections for the district. These funds will allow us to prepare a world-class curriculum as a team of secondary ELA educators.

ENGLISH LANGUAGE DEVELOPMENT (ELD): ELEMENTARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Resources and Professional Development to replace outdated materials and support the growing population of newcomers in grades K-2. This will include any textbook or curricular resources needed as well as training specific to the implementation of programs (\$75,000).	1. The current materials at the elementary level are over 10 years old and do not adequately meet the needs of students supported by the English Language Development program. In particular, our materials do not meet the needs of our newcomers and students with limited or interrupted formal education (SLIFE). Students need updated, researched based materials in order to build the background knowledge and English language proficiency necessary to be successful.

ENGLISH LANGUAGE DEVELOPMENT (ELD): SECONDARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Annotated leveled readers for high school guided reading instruction. These readers support comprehension by building vocabulary and background knowledge during the reading process (\$4,000.00).	1. Annotated leveled readers increase English Learners' comprehension by providing background knowledge and building vocabulary. These materials allow students to read content that is age appropriate and at their language proficiency level.

FAMILY AND CONSUMER SCIENCE

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. The Family and Consumer Science Department is engaging in curricular development to enhance grade 8 elective offerings and expand connections for students to the Family Consumer Science Standards and the Career Education and Work Standards. These connections involve curricular realignment and lesson plan development at the middle school level. The middle school curricular work will update and strengthen the curricula (\$15,000). 2. A new high school course Educating the Pre-school Child is in the process of development and will require additional professional collaboration and materials for implementation at all three high schools (\$15,000). 3. There is a need to update essential equipment and purchase materials for curriculum implementation at the high school and middle school level (\$3,000).	1. Professional Development and supplementary materials are needed to support of the FCS teachers' curricular work in expanding middle school coursework, aligning to the Academic Standards and improving curricula and instruction. 2. There is a need to develop and provide materials and supplies along with support for the new high school class. 3. There is a need for materials, and supplies to enhance program operation and make connections to Career Education Work Standards.

FLEXIBLE SEATING: ELEMENTARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Flexible seating for 2 additional classrooms in 10 elementary schools (\$100,000).	1. Teachers are using a pedagogy that promotes personalized learning in a collaborative, flexible environment. Without the appropriate furniture, it is much more difficult to facilitate this type of learning.

FLEXIBLE SEATING: SECONDARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Flexible seating for 4 classrooms in 6 secondary schools, which do not yet have flexible learning spaces (\$120,000).	1. Teachers are using a pedagogy that promotes personalized learning in a collaborative, flexible environment. Without the appropriate furniture, it is much more difficult to facilitate this type of learning.

HEALTH & PHYSICAL EDUCATION: ELEMENTARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
<ol style="list-style-type: none">1. Elementary teachers will engage in professional and curricular development to incorporate Health instruction into the current Physical Education course of study (\$1,000.00).2. Basic supplies to support the instruction of Health Education (\$5,000.00).	<ol style="list-style-type: none">1. Professional development is required for the infusion of Health curricula into the elementary Physical Education program.2. There is a need for materials and supplies to support Health instruction at the elementary level.

MATHEMATICS: ELEMENTARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
<ol style="list-style-type: none">1. Professional Development opportunities for teachers to work on enhancing curricular alignment and instruction as well as maximizing the use of assessment and supplemental resources (\$12,000).	<ol style="list-style-type: none">1. To fully support teachers in math instruction, continued PD and time to collaborate is essential. These opportunities will enhance the level of instruction and alignment of the curriculum.

MATHEMATICS: SECONDARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
<ol style="list-style-type: none">1. Professional Development opportunities for teachers to work on enhancing curricular alignment and instruction as well as maximizing the use of assessment and supplemental resources (\$12,000).	<ol style="list-style-type: none">1. To fully support teachers in math instruction, continued PD and time to collaborate is essential. These opportunities will enhance the level of instruction and alignment of the curriculum.

MUSIC: SECONDARY

Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
<ol style="list-style-type: none">1. Guitar Method Books, additional Instruments and repairs, as well as curriculum development time to ensure that we have the necessary materials to launch the new Guitar 8 course (\$10,000).2. Deployment of the MusicFirst Software to 8th grade Ensemble students (\$12,000).	<ol style="list-style-type: none">1. The Guitar 8 course will be a new course for the 2020-2021 school year. Therefore, materials and resources must be purchased to support the implementation of the new course.2. The use of MusicFirst at the high school level has allowed teachers to personalize the musical experiences of our students. As a means to increase retention from 8th to 9th grade and to ease the transition for our students, we would like to begin using the MusicFirst suite with our 8th grade band, orchestra, and chorale students.

READING: ELEMENTARY	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. As elementary reading specialists work to provide interventions for students working toward grade level, funds are needed to provide them with resources and training to support the implementation of differentiated learning plans (\$16,000).	1. Reading specialists are charged with providing a “second dose” of ELA instruction for those who need instruction beyond that provided in the classroom. As we implement a balanced reading and writing program, the reading specialists will need materials and time to coordinate the intervention program with the regular classroom program.

READING: SECONDARY	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Secondary reading specialists provide interventions for students working toward reading at grade level. Funds are needed to provide them with resources and training to support the implementation of differentiated learning plans (\$16,000).	1. Reading specialists are charged with providing a “second dose” of ELA instruction for those who need instruction beyond that provided in the classroom. As we implement a balanced reading and writing program, the reading specialists will need materials and time to coordinate the intervention program with the regular classroom program.

SCIENCE: ELEMENTARY	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Elementary Science Advocate professional development to support transition to new science kits for grade 4 (\$3,000.00). 2. Science kit professional development for teachers (\$5,000.00). 3. New science kits for grade 4 with teacher guide, online resources, along with student investigation guides, literacy books, and Kids Discover magazines (\$120,000.00).	1. District support for Elementary Science Advocate training is essential to continue with a successful program. 2. Professional development will provide teachers with the time and collaboration needed to make adjustments to the new kit requirements. 3. The Elementary Science program has been extremely successful. These funds are requested, not to change the program, but to continue the process of updating materials and supplies, most of which were originally purchased in 2007-2008.

SCIENCE: SECONDARY	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Professional development for curricular work to implement biology curricula. (\$3,000.00). 2. Substitutes for curricular work in the areas of biological science (\$3,000.00). 3. Materials, supplies and resources for biology (\$3,000.00). 4. Textbook and on-line access for Biology 1 classes (\$150,000.00). 5. Additional support for middle school curricula (\$3,000.00).	1. Without these funds, there would be no extra assignment teacher time to determine future direction of the program. 2. Substitutes would not be available to provide teachers with time for curricula development. 3. Funds are required for lab equipment and supplies for the biology courses. 4. Funds are required for textbooks and supplies for the new biology courses. 5. No follow-up support for new middle school science program.

TECHNOLOGY EDUCATION	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. Professional development at the middle and high school levels for implementation of technology (\$1,000.00). 2. Materials and supplies to support continued development of middle school and high school technology and engineering education (\$3,000.00). 3. Continued technology implementation for support of student engagement in the engineering design process. Laser engraver for middle school. (\$18,000.00). 4. Professional development at the middle school level for technology integration (\$3,000.00).	1. Without these funds, there would be no district preparation for appropriate curricula for the 21 st century including the integration of Science, Technology, Engineering, and Mathematics. 2. No additional supplies for curricular implementation. 3. There would be no material support for laser engraver implementation. 4. Without these funds, there would be no professional development for laser engraver implementation.

WORLD LANGUAGES - FRENCH	
Budgeted Items:	Impact on Integrity of Programs If Not Purchased:
1. To provide funding to purchase new, additional, and replacement student textbooks, ancillary materials, teacher resource materials, audio and video components, technology components, online access to program materials, and curriculum writing for subjects under #2 (\$121,000.00). 2. Affecting the following: <ul style="list-style-type: none"> - French I - French II - French III Honors - French IV Honors - French V Accelerated Honors - AP French Language 	1. The current French textbook has a copyright date of 2007. Teachers have sacrificed every student having a textbook and in many cases have been reduced to working with a classroom set of textbooks. 2. Our students and teachers deserve to have a new, updated program, which integrates technology, differentiation, and AP prep all in one while offering teachers access to the latest instructional practices and materials for language learning.

WEST CHESTER AREA SCHOOL DISTRICT

Pupil Services Committee

January 27, 2020

ACTION ITEMS

Approval of updated Berks Deaf & Hard of Hearing Contract

Approval is requested of updated Berks Deaf & Hard of Hearing Contract

I so move.

Approval of PTS (Pediatric Therapeutic Services) Three Year Contract

Approval is requested of PTS (Pediatric Therapeutic Services) Three Year Contract

I so move.

WEST CHESTER AREA SCHOOL DISTRICT
Property & Finance Committee
January 27, 2020 – ACTION ITEMS

Approval to Exonerate 2018-19 Property Taxes and Tax Liens – West Whiteland Township – Chester County

Approval is requested to exonerate the 2018-19 school taxes and penalties in the amount of \$2,953.55 from Parcels 41-05D00120000 and 41-020466000E located in West Whiteland Township, Chester County.

I so move.

Approval to Acknowledge Receipt of the 2018-19 Local Audit Report

Approval is requested to acknowledge receipt of the 2018-19 Local Audit Report.

I so move.

Approval of 2020-21 Technology Projects in the Capital Reserve Fund

Approval is requested for the 2020-21 technology projects in the Capital Reserve Fund not to exceed a total budget of \$4,197,536.

I so move.

Committee Meeting Minutes
 WEST CHESTER AREA SCHOOL DISTRICT
 January 21, 2020 – Property & Finance Committee

Attending Committee Members: Mr. Gary Bevilacqua-Chair, Mr. Brian Gallen, Mr. Randell Spackman

Other Board Members: Mrs. Sue Tiernan

Administration: Mr. John Scully, Dr. James Scanlon, Mr. Justin Matys, Mr. Michael Wagman

Also Present: Members of the public

Action or outcomes from the meeting: (Unless noted, all votes were 3-0 – Dr. Herrmann absent.)	
The committee approved the December 16, 2019 Property & Finance Committee Minutes.	Mr. Bevilacqua
<p>Mr. Wagman presented to the committee the 2020-21 technology capital budget which includes the replacement of aging switchgear, wireless access points, secondary staff computers, and the purchase of laptop computers for grades six and nine for a total budget of \$4,197,536.</p> <p>A request of \$55,000 was made for additional security cameras and the maintenance of existing cameras. Principals continue to request cameras and report that these cameras have been extremely valuable tools in resolving discipline issues and enhancing building security.</p> <p>While not part of the capital budget, we are expanding our staff cybersecurity education program and assessing our internal security and incident response practices. Included in this capital budget are two new next-generation firewalls to better defend against intrusions from both external and internal sources.</p> <p>Also included in the budget proposal is an accelerated strategy to continue replacement of the projection systems in the classrooms. The projection in our proposal includes the use of outsourced labor, necessary to stay on an aggressive replacement schedule.</p> <p>The District will be applying for E-Rate subsidies on eligible equipment, providing us with a 40 percent reimbursement of our costs. Mr. Wagman will be requesting a separate motion next month for approval to proceed with the recommended vendors associated with providing the E-Rate eligible equipment.</p> <p>The committee approved the 2020-21 capital budget proposal.</p>	Mr. Wagman
<p>Mr. Scully reviewed the Budget Forecast Model and the changes made since December 2019. Changes to 2019-20 expense projections include a \$250,000 reduction in Salary expense related to facilities staff savings. 2019-20 revenue projections were adjusted for increases of \$400,000 in Real Estate income, \$150,000 in Earned Income Tax, \$400,000 in Transfer Tax, and \$200,000 in Investment income. The total net change to 2019-20 projections was \$1,400,000 which increased the fund balance designated for future millage increases and will be utilized to reduce the 2020-21 budget gap. The 2020-21 expense forecast decreased by \$446,064 related to retirement and social security costs. The 2020-21 revenue forecast decreased by \$223,032 for state subsidies related to retirement and social security costs. The changes to the 2020-21 projections and the utilization of the 2019-20 savings will reduce the 2020-21 budget gap by \$1,623,032.</p>	Mr. Scully

Mr. Scully reviewed the Financial Summary – All funds on page 32 of the model. With the incorporation of the above changes the summary of all funds analysis showed a net gap in 2020-21 of \$4,912,000 assuming a tax increase up to the ACT 1 limit. The Administration will continue to review projections for potential savings to reduce the millage impact for the 2020-21 District’s final budget. This is an informational item and no Board action is required.	
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Items to be placed on board agenda January 27, 2020:

- Approval of the 2020-21 Technology Projects in the Capital Reserve Fund

MEMO items for board agenda January 27, 2020:

- Approval to Exonerate 2018-19 Property Taxes and Tax Liens-West Whiteland Township-Open Space
- Approval to Acknowledge Receipt of 2018-19 Local Audit Report

Items to discuss at a later date:

Next Meeting Date: **Tuesday, February 18, 2020**



WEST CHESTER AREA SCHOOL DISTRICT

Inspiring students to achieve their personal best

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT**

For the Fiscal Year Ended June 30, 2019



West Chester Area School District
782 Springdale Drive
Exton, Pennsylvania 19341



WEST CHESTER AREA SCHOOL DISTRICT

Inspiring students to achieve their personal best

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2019



Prepared by the
**West Chester Area School District
Business Office**

Mr. John Scully, Director of Business Affairs
Mr. Justin Matys, Assistant Director of Business Affairs
Ms. Jennifer Matthews, Controller

West Chester Area School District
782 Springdale Drive
Exton, Pennsylvania 19341

WEST CHESTER AREA SCHOOL DISTRICT

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WEST CHESTER AREA SCHOOL DISTRICT

INTRODUCTORY SECTION





WEST CHESTER AREA SCHOOL DISTRICT

Inspiring students to achieve their personal best

December 4, 2019

Dear Community Member,

We are pleased to present the Comprehensive Annual Financial Report (CAFR) of West Chester Area School District for the fiscal year ended June 30, 2019. This District's Business Office prepared this report.

The CAFR is published to present complete and accurate financial information on all the funds and financial activities of the District for the 2018-19 fiscal year. The Business Office staff and management are responsible for the accuracy of the statements, notes, schedules, and statistical tables. We believe that the information in the report is a fair presentation of the financial position and the results of operations of the District based upon a comprehensive framework of internal controls that have been established for this purpose. The report is prepared in accordance with generally accepted accounting and financial reporting principles applicable to governmental entities in the United States of America. Most importantly, this report will provide the reader with a comprehensive understanding of the District's financial affairs.

Barbacane Thornton & Company LLP, Certified Public Accountants, have audited the District's financial statements. They have issued unmodified opinions on the West Chester Area School District's financial statements for the year ending June 30, 2019. Their report is located at the beginning of the Financial Section of the CAFR.

The Management's Discussion and Analysis (MD&A), which follows the independent auditors' report, provides an overview of the District's financial performance during the fiscal year ending June 30, 2019. It should be read in conjunction with this transmittal letter and the District's basic financial statements.

Reporting Entity

The West Chester Area School District is an independent reporting entity and a primary government as defined in the criteria established in the Governmental Accounting Standards Board's ("GASB") *Codification of Governmental Accounting and Financial Reporting*. The basic criteria for determining the inclusion in the reporting entity is financial accountability and the nature and significance of the relationship.

Profile of the District

The West Chester Area School District was formed by Pennsylvania state law and began operations on July 1, 1966. The District encompasses several communities in Chester County and one in western Delaware County. The District covers an area of approximately 75 square miles. The District's boundaries are coterminous with those of the Borough of West Chester, and the Townships of East Bradford, East Goshen, Thornbury, West Goshen, Westtown and West Whiteland in Chester County and the Township of Thornbury in Delaware County. The Borough of West Chester, located in the geographic center of the District and is the county seat for Chester County, is approximately 25 miles west of Philadelphia. The Borough of West Chester is the financial and professional center for the surrounding area. The Townships are principally residential in character, with regional shopping centers and industrial parks.

The District is governed by a nine-member Board of School Directors ("the School Board") who are elected for four-year terms. The Superintendent is the chief administrative officer of the School District, with overall responsibility for all aspects of operations including education. The Director of Business Affairs is responsible for budget and financial operations. Both of these officials are appointed by the School Board.

The purpose of the District is to provide an education system Kindergarten through 12th grade, including regular instruction, special instruction, vocational education, and support services to the approximately 15,500 students that live within the District boundaries. To accomplish this goal, the District operates ten (10) elementary schools, three (3) middle schools, and three (3) high schools. Additionally, the District is required to pay the tuition for the 510 children that live within the District boundaries that attend charter schools. During the year ending June 30, 2019, the District paid \$8,277,896 in tuition to charter schools.

Budget Process

The Board considers preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the District's educational plan. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain the facilities, and to honor District obligations. Budget planning for the District is an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the District. Budget planning is a year-round process involving active participation by administrators, Board members, and appropriate District personnel. The District maintains budgetary controls to ensure compliance with legal provisions incorporated within the annual appropriated budget. The annual appropriated budget is adopted by the School Board by June 30 of each year. Legal budgetary control is maintained at the sub-function major object level.

The District follows the Pennsylvania Public School Code requirements, the procedures mandated by the Pennsylvania Department of Education and the District policies for annual General Fund budget approval. One of those requirements is the requirement to adopt an annual operating budget setting forth District expenditures and revenues and to establish the tax levy prior to the beginning of each fiscal year. The total amount of the budget may not exceed expected revenue plus a prudent and reasonable contingency and reserve. At least 30 days prior to adoption of the final budget, the Board prepares and presents a proposed budget, which is set forth in detail using the forms required by the Pennsylvania Department of Education. The Board holds one or more public hearings on the annual budget prior to the meeting at which it is formally adopted.

During the course of the year, the Pennsylvania School Code prohibits spending to exceed the approved budget. To adjust for price changes and other changes to the original budget assumptions, the District allows for the transfer of funds among budget line items upon the recommendation of the Superintendent and the Director of Business Affairs. By law, such transfers may only be made during the last nine months of the fiscal year, and all transfers require Board approval.

Internal Controls

The objective of a system of internal controls is to provide reasonable, but not absolute, assurance that the District assets are properly protected and to ensure that financial transactions, which are relied on in the preparation of financial reports, are accurately recorded. The concept of reasonable assurances recognizes that the cost of the system of internal controls should not exceed the benefits likely to be realized and that the valuation of costs and benefits requires estimates and judgments by management. The District has established policies and procedures to effectively implement and maintain a system of internal accounting controls. Management and independent auditors continually evaluate these policies and procedures to ensure the adequacy and effectiveness of the internal control structure.

Economic Condition and Outlook

The area's economy remains healthy, with Chester County economic indicators surpassing state-wide data. The county has one of the lowest unemployment rates among the Commonwealth's 67 counties. Moody's Investors Service reaffirmed the District's Triple-A ratings based on the sizeable and affluent residential tax base, solid financial position that is expected to remain stable, and manageable debt burden.

That having been said, the District has been impacted by a number of factors. In 2006, the Pennsylvania General Assembly passed into law Act 1 of 2006. This law places restrictions on the amount that School Districts can raise property taxes to within a cost of living increase. The law does allow for exceptions to Act 1 tax increase above the index for Special Education and state retirement purposes. In 2018-19, the District's base index was 2.4 percent. The School Board opted to utilize part of the allowable exception for Special Education to increase property taxes by 2.8 percent.

As the District continues to navigate under the budgetary constraints of Act 1 funding restrictions, other school districts throughout Pennsylvania incurred a number of unfavorable budgetary impacts. The Pennsylvania economy, which has a direct effect on the District's earned income tax and other local revenues, has seen a slight growth over the past few years. The District pension program, which is administered by the State, continues to show increases in pension rates through 2022-23. The District contribution rate has increased from the 2017-18 contribution rate of 32.57 percent to a rate of 33.43 percent in 2018-19. Both federal and state revenues remain relatively flat over the past few years, and the District anticipates minimal increases in the upcoming years.

As a result of the above noted economic conditions, the District's comprehensive plan has incorporated a financial goal of funding priorities based on fiscal realities. Part of the goal requires the District to control debt spending and fund balance limits. The District continues to closely manage economic indicators that will impact the next few budget cycles.

Long-term Financial Planning and Financial Policies

As stated earlier, the District budgeting process is a year-round process. As part of that process, the Business Office aggressively forecasts revenues and expenditures going five years into the future. This long-term financial planning is essential to absorbing the anticipated changes to mandated

expenditure patterns and revenue streams. To assist with this management, the District has many policies in place which include, but are not limited to, fund balance policies and debt policies.

Major Initiatives

The District is in the middle of a multiyear elementary school renovation project. The elementary school master plan projects renovating all of the District's ten (10) elementary schools between 2011-12 and 2025-26. In 2018-19, the District completed a majority of the renovations at Exton Elementary School and has completed Phase II of the renovations at East Goshen Elementary School. The original dates of construction and renovation of the District buildings are included in the statistical section of the CAFR under operating information.

Over the past two years, The District has seen a large increase in approved residential development in the District, including about 2,800 new units. The District believes in the strength of our educational programming is attractive to new families, and we expect to see about 750 new students from these homes, 500 of which will attend elementary schools. To accommodate the additional influx of students, the District is planning to build an additional eleventh elementary school, slated to open for the 2021-22 school year.

In light of the current economic outlooks, the District is cautiously planning the funding of these projects. The District has always exercised caution and a conservative approach to borrowing.

The District implemented a full day Kindergarten program in the 2017-18 school year. The full day kindergarten program provided for increased instructional time for students which has resulted in learning gains.

Independent Audit

The District engages an independent certified public accounting firm to audit the District's annual financial statements. The auditor's report on the fiscal 2018-19 financial statements is included in the Financial Section of this report and complies with applicable guidelines.

Awards

The Association of School Business Officials International ("ASBO") awarded the Certificate of Excellence ("COE") in Financial Reporting to the West Chester Area School District for its Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended June 30, 2018. This award confirms the school business officials' commitment to financial accountability and transparency. Recognition through the COE program can help strengthen a District's presentation for bond issuance statements and promotes a high level of financial reporting.

Acknowledgements

The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of the entire staff of the Business Office. Each member has our sincere appreciation for contributions made in the preparation of this report.

Respectfully,


John Scully
Director of Business Affairs

WEST CHESTER AREA SCHOOL DISTRICT

2018-19 School Board Members

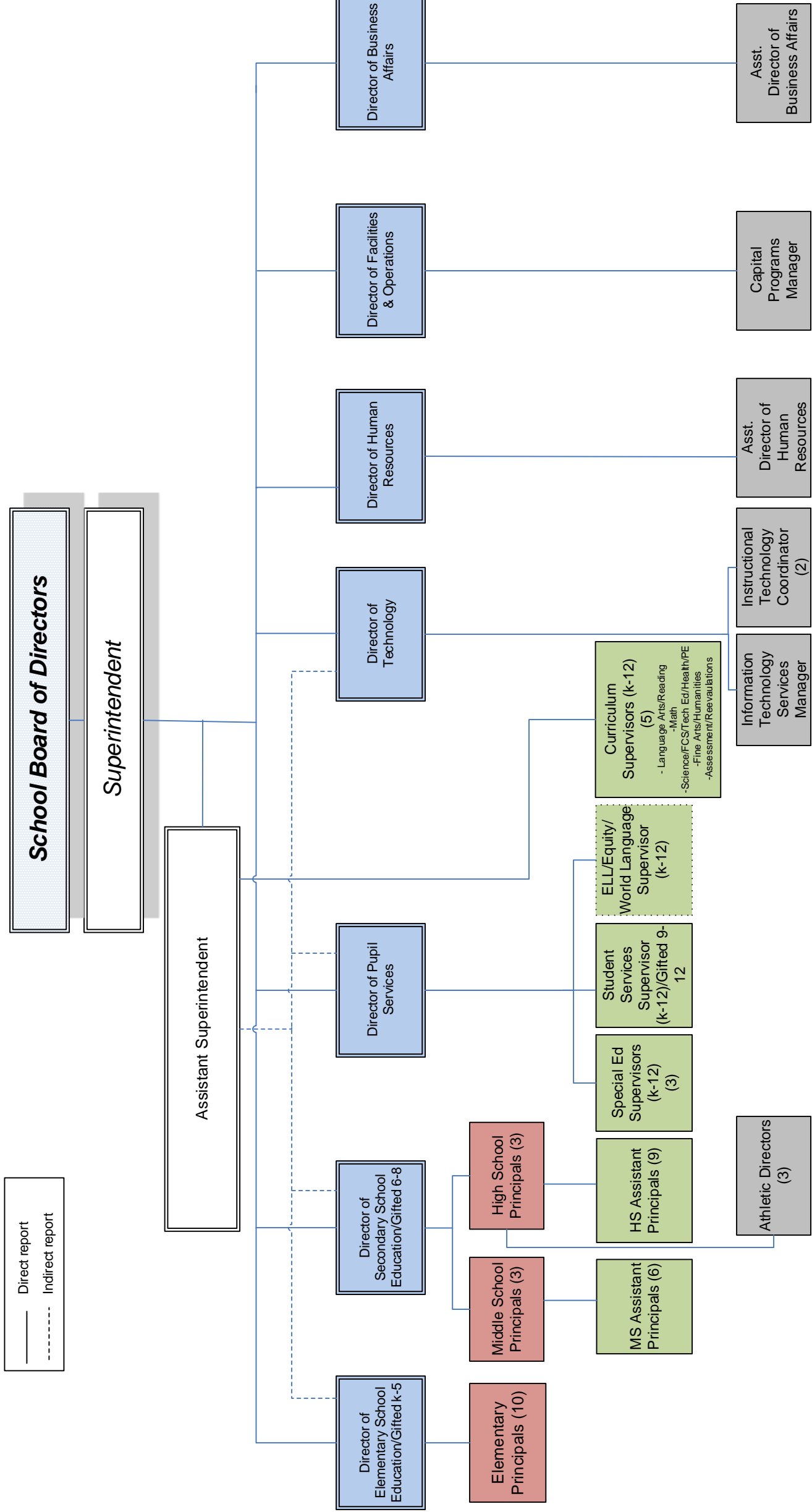
Chris McCune	School Board President
Sue Tiernan	School Board Vice President
Gary Bevilacqua	Member
Joyce Chester	Member
Brian Gallen	Member
Karen Herrmann	Member
Kate Shaw	Member
Randell Spackman	Member
Christopher Tabakin	Member

District Administrators

Dr. Jim Scanlon	Superintendent
Dr. Robert Sokolowski	Assistant Superintendent
Dr. Tammi Florio	Director of Elementary Education
Dr. Sara Missett	Director of Secondary Education
Kevin Campbell	Director of Facilities and Operations
Michael Wagman	Director of Information Technology
Dr. Jeff Ulmer	Director of Human Resources
John Scully	Director of Business Affairs
Dr. Leigh Ann Ranieri	Director of Pupil Services

WCASD Management Team

June 2019





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

West Chester Area School District

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2018.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Tom Wohlleber'.

Tom Wohlleber, CSR
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer

WEST CHESTER AREA SCHOOL DISTRICT

FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

December 4, 2019

Board of School Directors
West Chester Area School District
Exton, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the West Chester Area School District ("the District"), Exton, Pennsylvania, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or

Board of School Directors
West Chester Area School District

error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the West Chester Area School District, Exton, Pennsylvania, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison statement of the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 21, and the schedule of the District's proportionate share of the net pension liability - PSERS, schedule of District pension contributions - PSERS, schedule of the District's proportionate share of the net OPEB liability - PSERS, schedule of District OPEB contributions - PSERS and schedule of changes in the District's net OPEB liability - single employer plan on pages 69 through 73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, statistical section, and combining statement of changes in assets and liabilities - all agency funds are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards and the combining statement of changes in assets and liabilities - all agency funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the combining statement of changes in assets and liabilities - all agency funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.


BARBACANE, THORNTON & COMPANY LLP

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2019**

INTRODUCTION

The discussion and analysis of the financial performance of the West Chester Area School District ("the District") provides an overall review of the District's financial activities for the fiscal year ended June 30, 2019. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the financial statements and the notes to the financial statements to enhance their understanding of the District's financial performance.

DISTRICT MISSION STATEMENT

The District's mission is to educate and inspire our students to achieve their personal best.

DISTRICT PROFILE

The District consists of ten elementary schools, three middle schools, and three high schools, serving 11,900 students. The District serves a 75 square mile suburban, urban, and rural area in Chester County, Pennsylvania and is comprised of West Chester Borough and the surrounding townships of East Goshen, West Goshen, East Bradford, West Whiteland, Westtown, and Thornbury in Chester County and Thornbury Township in Delaware County. The staff, headed by Superintendent Dr. Jim Scanlon, includes more than 950 teachers, 60 administrators, and 400 support staff. More than 70 percent of our certified teaching staff and 100 percent of our administrative staff hold advanced degrees. Student achievement is the primary focus in the District, as it is consistently ranked among the best in the state and nation. In 2018, recognition included U.S. News and World Report and Newsweek's Best Public High Schools in the nation. Niche, a national database of public schools, rated the District as 30 out of 496 Pennsylvania school districts, and The National Music Merchants recognized the District as one of the best communities for music education. In 2019, 56 District students were named national merit scholars and 339 students were named AP scholars.

FINANCIAL HIGHLIGHTS

- In 2018-19, the District continued to experience a large growth in investment income. Investment income for 2018-19 was \$3,309,319, which was an increase of \$1,623,870, from the prior year's \$1,685,449.
- The largest District revenue stream is local property tax. In 2018-19, the School Board raised property taxes 2.80 percent or 0.5882 mills. The taxpayers in Chester County were assessed for property taxes at 21.2723 mills. (Please note that one mill is equal to one-tenth of a cent or \$0.001 of assessed value.) The Delaware County tax rate was assessed based upon the equalized millage calculation, which resulted in an increase in tax rate from 15.2086 mills in 2017-18 to 16.0761 mills in 2018-19.
- The statement of net position reflects the actuarially determined net pension liability of \$329,698,000; deferred outflows of resources of \$46,364,774 comprising contributions made by the District made after the measurement date of June 30, 2018, and changes in the District's proportionate share of the net pension liability and deferred inflows of resources

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

of \$5,376,000 comprised of investment returns on pension assets over projected returns and differences between the actuarially expected and actual experience to be recognized as a future reduction in pension expense; and a decrease in the liability until fully recognized.

- On an entity-wide basis, the District's total net position was negative \$217,721,147 at June 30, 2019. This represented a decrease of 3.22 percent from the prior year.
- On a fund level reporting basis, compared to the prior year, the District's General Fund total revenues, excluding other financing sources, increased 3.05 percent or \$7,386,366. This increase was driven by property tax revenue growth and investment income.
- On a fund level reporting basis, compared to the prior year, the District's General Fund expenditures increased \$3,388,061 or 1.45 percent. The driving factor in this increase was planned salaries increases, retirement expense, and debt service expenditures. The District's pension contributions increased by 5.15 percent or \$1,507,858.

OVERVIEW OF FINANCIAL STATEMENTS

The accompanying financial statements have been prepared in accordance with GASB Statement No. 34 and present both entity-wide and fund level financial statements using both the accrual basis and modified accrual basis of accounting, respectively.

Entity-Wide Financial Statements

The first two statements are entity-wide financial statements - the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the District's overall financial status.

The entity-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two entity-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the District's financial health or position.

Over time, increases or decreases in the District's net position are an indication of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the District, the reader needs to consider additional nonfinancial factors, such as changes in the District's property tax base and the performance of the students.

The entity-wide financial statements of the District are divided into two categories:

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

- **Governmental Activities** – All of the District's basic services are included here, such as instruction, administration, and community services. Property taxes and state and federal subsidies and grants finance most of these activities.
- **Business-type Activities** – The District operates a food service operation and charges fees to staff and students to cover the costs of the food service operation.

Fund Level Financial Statements

The remaining statements are fund financial statements that focus on individual parts of the District's operations in more detail than the entity-wide statements. The governmental funds statements tell how the District's general services were financed in the short term as well as what remains for future spending. Proprietary fund statements offer short-term and long-term financial information about the activities that the District operates like a business. For this District, this is our Food Service Fund. Fiduciary fund statements provide information about financial relationships for which the District acts solely as a trustee or agent for the benefit of others.

- **Governmental Funds** – Most of the District's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. The District's major governmental funds are the General Fund, the Capital Projects Fund, and the Capital Reserve Fund. Governmental funds are reported using the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.
- **Proprietary Funds** – These funds are used to account for District activities that are similar to business operations in the private sector; or where the reporting is on determining net income, financial position, changes in financial position, and a significant portion of funding through user charges. When the District charges customers for services it provides - whether to outside customers or to other units in the District - these services generally are reported in proprietary funds. The Food Service Fund is the District's proprietary fund and is the same as the business-type activities reported in the entity-wide statements.
- **Fiduciary Funds** – The District is the trustee, or fiduciary, for some scholarship funds. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the District's other financial statements because the District cannot use these assets to finance its operations.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

FINANCIAL ANALYSIS OF THE DISTRICT – ENTITY-WIDE STATEMENTS

The District's total net position was negative \$217,721,147 at June 30, 2019. This represents a decrease in the net deficit of \$7,234,503 over the prior year. The table below presents condensed financial information for the net position of the District as of June 30, 2019 and 2018.

**Statement of Net Position
June 30, 2019 and 2018**

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
ASSETS:						
Current and other assets	\$ 82,944,446	\$ 84,627,807	\$1,343,287	\$1,280,060	\$ 84,287,733	\$ 85,907,867
Capital assets	309,879,738	298,397,120	702,071	682,070	310,581,809	299,079,190
TOTAL ASSETS	392,824,184	383,024,927	2,045,358	1,962,130	394,869,542	384,987,057
DEFERRED OUTFLOWS OF RESOURCES						
	54,247,023	63,854,690	-	-	54,247,023	63,854,690
LIABILITIES:						
Current liabilities	48,806,568	43,793,580	406,192	430,521	49,212,760	44,224,101
Noncurrent liabilities	610,707,599	626,517,296	-	-	610,707,599	626,517,296
TOTAL LIABILITIES	659,514,167	670,310,876	406,192	430,521	659,920,359	670,741,397
DEFERRED INFLOWS OF RESOURCES						
	6,917,353	3,056,000	-	-	6,917,353	3,056,000
NET POSITION (DEFICIT):						
Net investment in capital assets	43,699,285	29,976,250	702,071	682,070	44,401,356	30,658,320
Restricted for capital projects	20,557,393	22,461,479	-	-	20,557,393	22,461,479
Unrestricted (Deficit)	(283,616,991)	(278,924,988)	937,095	849,539	(282,679,896)	(278,075,449)
TOTAL NET POSITION (DEFICIT)	\$ (219,360,313)	\$ (226,487,259)	\$1,639,166	\$1,531,609	\$ (217,721,147)	\$ (224,955,650)

The governmental activities restricted net position in the amount of \$20,557,393 are set aside to fund capital improvements, the replacement of and additions to public works, and deferred maintenance. The total unrestricted net position in the amount of negative \$282,679,896 included \$937,095 which could be used for capital and other expenditures within the District's food service program.

The results of this year's operations as a whole are reported in the Statement of Activities. All expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that relate directly to specific expense categories are presented to determine the final amount of the District's activities that are supported by other general revenues. The largest revenues are property taxes, local taxes, and the state basic education subsidy.

The table below presents condensed financial information for the Statement of Activities in a different format so that the reader can see the total revenues for the year. Compared to the prior year, the

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

District's total revenues increased by \$8,077,359 or 3.29 percent. The largest change in revenue occurred in property taxes. Property taxes increased \$6,217,526 or 3.72 percent. The balance of the revenue growth came from increases in other revenues, operating grants and contributions, and other taxes.

Expenses increased by \$3,229,488 or 1.33 percent. The largest drivers of this increase were operation and maintenance of plant services and administrative/financial support spending.

**Statement of Activities
For the Years Ended June 30, 2019 and 2018**

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
REVENUES						
Program services:						
Charges for services	\$ 1,088,823	\$ 1,201,974	\$2,627,303	\$2,605,888	\$ 3,716,126	\$ 3,807,862
Operating grants and contributions	34,458,080	34,373,891	921,644	908,238	35,379,724	35,282,129
General revenues:						
Property taxes	173,161,730	166,944,204	-	-	173,161,730	166,944,204
Other taxes	26,230,460	26,082,351	-	-	26,230,460	26,082,351
Grants, subsidies, and contributions not restricted	11,889,779	11,745,770	-	-	11,889,779	11,745,770
Other revenue	3,419,809	1,883,506	41,529	15,976	3,461,338	1,899,482
TOTAL REVENUES	250,248,681	242,231,696	3,590,476	3,530,102	253,839,157	245,761,798
EXPENSES						
Instruction	153,646,716	156,086,694	-	-	153,646,716	156,086,694
Instructional student support	18,205,681	18,314,954	-	-	18,205,681	18,314,954
Administrative/financial support	24,435,957	19,943,338	-	-	24,435,957	19,943,338
Operation and maintenance of plant services	18,774,548	17,457,046	-	-	18,774,548	17,457,046
Pupil transportation	14,219,229	14,133,742	-	-	14,219,229	14,133,742
Student activities	5,444,746	5,367,392	-	-	5,444,746	5,367,392
Community services	148,357	151,336	-	-	148,357	151,336
Interest on long-term debt	8,246,501	8,454,782	-	-	8,246,501	8,454,782
Food service	-	-	3,482,919	3,465,882	3,482,919	3,465,882
TOTAL EXPENSES	243,121,735	239,909,284	3,482,919	3,465,882	246,604,654	243,375,166
CHANGE NET POSITION (DEFICIT)	7,126,946	2,322,412	107,557	64,220	7,234,503	2,386,632
BEGINNING NET POSITION (DEFICIT)	(226,487,259)	(228,809,671)	1,531,609	1,467,389	(224,955,650)	(227,342,282)
ENDING NET POSITION (DEFICIT)	\$ (219,360,313)	\$ (226,487,259)	\$1,639,166	\$1,531,609	\$ (217,721,147)	\$ (224,955,650)

The table on page 16 presents condensed financial information on the expenses of the District by function. The table illustrates both the gross and net costs of services. Unrestricted grants, subsidies, and contributions are deducted to reflect the amount needed to be funded by other revenue sources. The amount needed to be funded by other revenue sources increased by \$3,097,404 or 1.61 percent more than the prior year. The table for business-type activity reflects condensed financial activities of the food service program, the only business-type activity of the District.

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
<u>Governmental-type Activities</u>				
Expenses - Governmental Activities:				
Instruction	\$ 153,646,716	\$ 156,086,694	\$ 131,052,396	\$ 133,548,916
Instructional student support	18,205,681	18,314,954	14,690,067	15,390,230
Administrative and financial support	24,435,957	19,943,338	22,505,046	18,134,363
Operation and maintenance of plant services	18,774,548	17,457,046	15,723,314	13,995,265
Pupil transportation	14,219,229	14,133,742	10,858,643	10,352,513
Student activities	5,444,746	5,367,392	4,350,807	4,306,783
Community services	148,357	151,336	148,058	150,567
Interest on long-term debt	8,246,501	8,454,782	8,246,501	8,454,782
TOTAL EXPENSES	\$ 243,121,735	\$ 239,909,284	207,574,832	204,333,419
Less: Grants, subsidies and, contributions not restricted			(11,889,779)	(11,745,770)
AMOUNT NEEDED TO BE FUNDED BY OTHER REVENUE SOURCES			\$ 195,685,053	\$ 192,587,649
	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
<u>Business-type Activities</u>				
Food services	<u>\$ 3,482,919</u>	<u>\$ 3,465,882</u>	<u>\$ (66,028)</u>	<u>\$ (48,244)</u>

THE DISTRICT FUNDS

General Fund

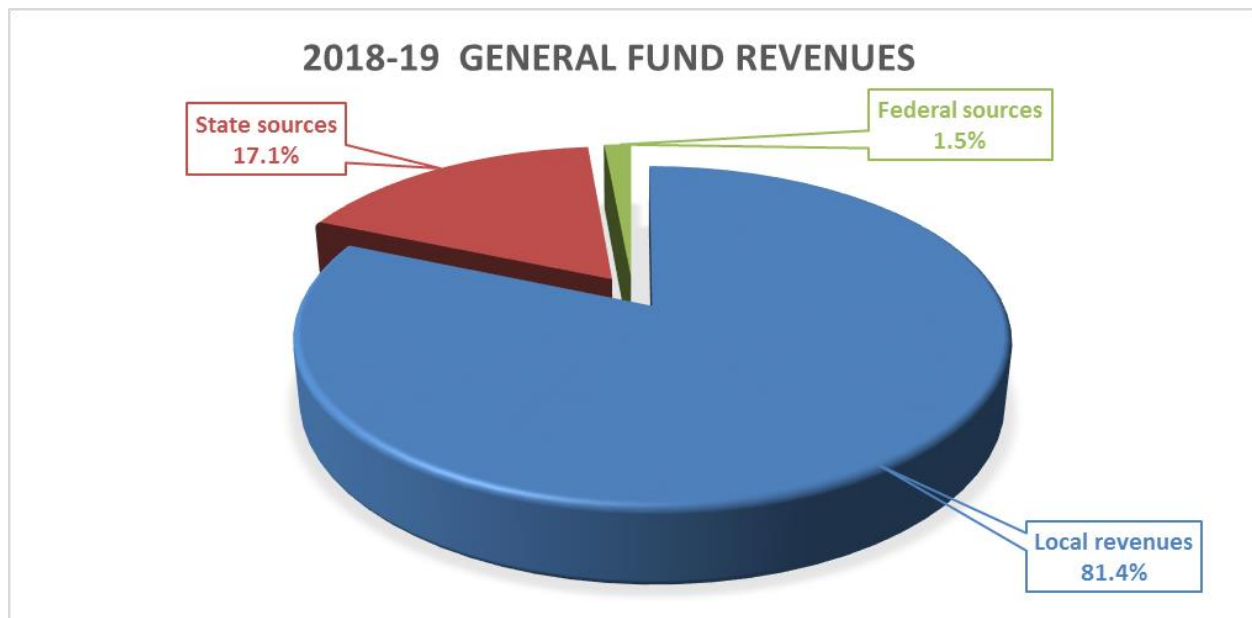
At June 30, 2019, the District reported a General Fund fund balance of \$38,868,824, which represents 16.38 percent of total expenditures and was an increase of \$6,962,436 over the prior year. Of this amount, the District committed \$4,159,909 for the purpose of healthcare rate stabilization. Due to the nature of self-insuring health insurance claims, the District experiences volatility in annual health insurance costs. To smooth these expenditures, in 2011 the District established a health insurance rate stabilization fund, and for the current year the District maintained a balance consistent with the prior year of \$4,159,909. The District assigned \$13,945,496 of the fund balance towards Tax Rate Stabilization. These funds will be used to offset the 2019-20 budget gaps and eliminate the need for future tax increases. The School Board of the District manages the fund balance to respond to unforeseen contingencies and economic conditions. This philosophy was established during a healthy and growing economy within the District and accurate and timely forecasting which allows the District to constantly monitor economic trends within our community. This philosophy conforms to the Board's belief that the tax burden should be aligned with the current funding needs of the District. In 2017, to help fund fluctuations in alternative education cost, the District established an Alternative Education fund, and for the current year the District's assigned balance was \$1,000,000. During 2019, the District established an enrollment growth fund to plan for the costs associated with opening a new elementary school that will meet the needs of the student growth within the District. For the current year, the District assigned \$2,500,000 for the enrollment growth fund. The remaining assigned fund balance of \$83,577 is assigned for athletic activities.

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

REVENUE

General Fund Revenues, excluding other financing sources, total \$249,520,640, which is an increase from the collections in the prior year. The table below reflects a comparison of current year revenues to prior year revenues:

	General Fund Revenue 2019	Percentage of Total	Increase/ (Decrease) from 2018	Variance Over/(Under) Final Budget
Local revenues	\$ 203,172,782	81.4%	\$ 7,158,170	2,895,520
State sources	42,679,137	17.1%	(68,814)	(603,956)
Federal sources	3,668,721	1.5%	297,010	456,482
TOTAL	\$ 249,520,640	100.00%	\$ 7,386,366	\$ 2,748,046



Local revenues increased by \$7,158,170. The District's real estate tax revenues increased \$6,422,957 from the prior year due to a 2.8 percent or 0.59 mill increase in the tax rate. Additionally, investment income increased by \$1,254,673. The increases were offset by decreases in real estate transfer tax revenue in the amount of \$562,723.

The decrease in state revenues is due to decreases in transportation funding in the amount of \$422,917 and rental reimbursement funding in the amount of \$390,715, which were offset by an increase in pension funding in the amount of \$749,251. The state reimburses the District for 50 percent of the

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

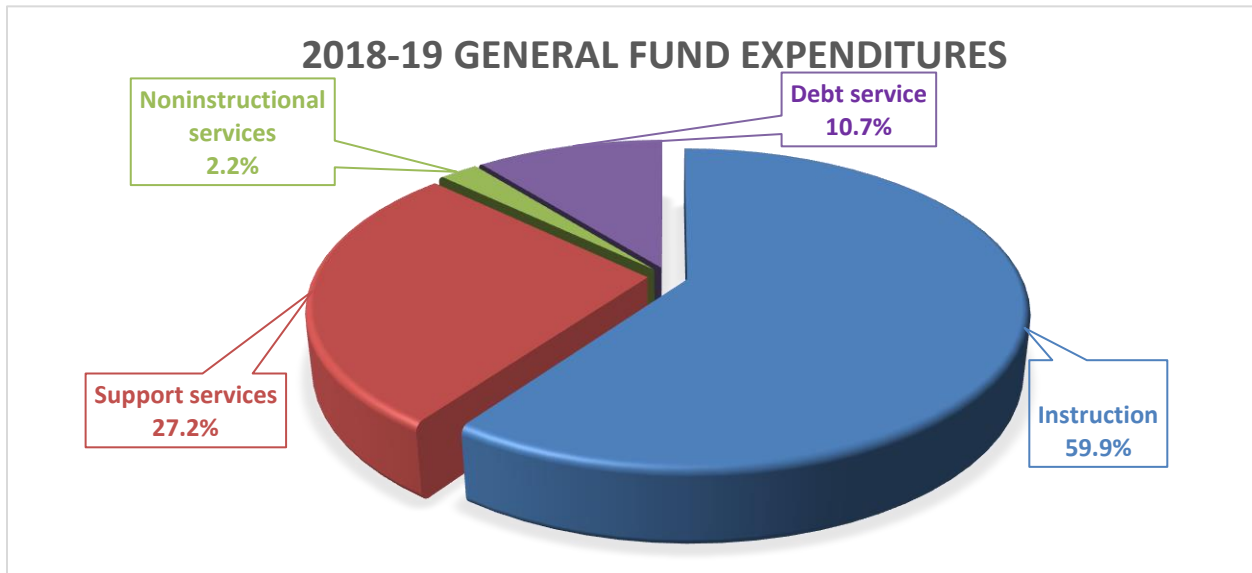
District's pension cost. The increase in the state pension rates caused both an increase in the annual pension costs as well as an increase in the related retirement subsidy reimbursement.

Federal revenues increased by 8.8 percent, which is the net effect of an increase in medical assistance funding of \$438,002 and decreases in Title I funding in the amounts of \$163,119.

EXPENDITURES

General Fund expenditures, excluding transfers to other governmental funds, totaled \$237,301,481. This was an increase of \$3,388,061 or 1.45 percent over the prior year, and it was \$10,423,209 under the approved budget. The expenditures were segregated into various programs depending on the functions of the activity. These programs and the costs associated with each, as well as comparison to the costs incurred in the prior year and the final 2018-19 budget, are as follows:

	General Fund Expenditures 2019	Percentage of Total	Increase/ (decrease) from 2018	Variance Over/(under) Final Budget
Instruction	\$ 142,088,010	59.9%	\$ 1,286,448	\$ (5,729,453)
Support services	64,461,336	27.2%	1,243,815	(4,085,435)
Noninstructional services	5,180,293	2.2%	141,858	(351,743)
Debt service	25,571,842	10.7%	715,940	(256,578)
TOTAL	\$ 237,301,481	100.0%	\$ 3,388,061	\$ (10,423,209)



**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

The driving factors for the 2018-19 increases in expenses were related to retirement expense, medical benefit expense, personnel salaries, and debt service expense. The District's employer pension expenses rose 5.15 percent in 2018-19. Salary, medical, and retirement expense increases drove instructional expense, support service, and non-instructional support services expense increases.

Capital Projects Fund

Fiscal 2018-19 represented the eighth year of the District's elementary school master plan renovations. By the completion of this plan, all 10 elementary schools will have been renovated. During 2019, the District identified the need for an 11th elementary school due to the student growth within the District. The new elementary school was added to the District's master plan. As of June 30, 2019, the District had a capital projects deficit fund balance of \$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 will issue additional long-term debt early in the subsequent fiscal year in order to fund these capital projects and eliminate the deficit balance. This was a decrease of \$6,155,037 from the prior year. The District reported net cash inflows of \$9,990,000, which represented the new bond funds secured to fund the latest elementary school renovations. The District also reported expenditures of \$16,145,037 in 2018-19. These expenditures were primarily related to the design and renovation of the elementary schools.

Capital Reserve Fund

The Capital Reserve Fund had a fund balance of \$20,557,393 at June 30, 2019. This was a \$1,904,086 decrease from the prior year. The Capital Reserve Fund is funded by transfers from the General Fund. In 2018-19, the capital outflows from the Capital Reserve Fund were spent on technology replacements and maintenance projects. The Capital Reserve Fund received a transfer in of \$5,257,722 from the General Fund for general fund maintenance projects.

GENERAL FUND BUDGET

During the fiscal year, the Board of School Directors authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the District. All adjustments are confirmed again at the time the annual audit is accepted. This is done after the end of the fiscal year in accordance with state law. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

Due to legislative restrictions, the District must adopt a preliminary budget six months before the start of the fiscal year. Subsequent to the start of the fiscal year, the District's projections indicated that future budget years would experience a budgetary shortfall due to rising pension rates and limited local revenue increases. In reaction to this anticipated gap, the District has been conservative with spending. This is evident when reviewing the District's actual expenditures versus the approved budget. Total revenues were collected above budgeted amounts at \$2,748,046 over budget or 1.11 percent. Total expenditures were under the amended budget by \$10,423,209 or 4.21 percent.

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

CAPITAL ASSETS

At June 30, 2019, the District had \$305,387,375 invested in a broad range of governmental capital assets, including land, buildings, furniture, and equipment. This amount represents a net increase (including additions, deletions, and depreciation) of \$6,308,185 or 2.11 percent from the prior year. Additionally, the District's construction-in-progress balance increased by \$15,384,072 from the prior year.

The following schedule depicts the capital assets for the year ended June 30, 2019. More detailed information about capital assets is included in the notes to the financial statements.

	Governmental Activities	Business-type Activities	Total Assets
Capital Assets:			
Land	\$ 28,289,916	\$ -	\$ 28,289,916
Land improvements	16,416,508	-	16,416,508
Buildings	424,119,730	-	424,119,730
Construction-in-progress	31,507,788	-	31,507,788
Furniture and equipment	39,850,208	1,556,836	41,407,044
TOTAL CAPITAL ASSETS	<u>540,184,150</u>	<u>1,556,836</u>	<u>541,740,986</u>
TOTAL ACCUMULATED DEPRECIATION	<u>235,498,846</u>	<u>854,765</u>	<u>236,353,611</u>
CAPITAL ASSETS, NET	<u>\$ 304,685,304</u>	<u>\$ 702,071</u>	<u>\$ 305,387,375</u>

DEBT ADMINISTRATION

As of June 30, 2019, the District had total outstanding bonds and related charges of \$265,445,452, a decrease of \$8,556,930 from the prior year. Based upon a projection of future debt margins, the retirement of principal on current issues, and estimated future borrowing, the District is certain that it will not exceed its debt limit.

**Debt Service Schedule
June 30, 2019**

	Principal Outstanding June 30, 2018	Maturities/ Refinancing	Additions	Principal Outstanding June 30, 2019
GENERAL OBLIGATION BONDS AND NOTES	\$ 256,125,000	\$ 15,690,000	\$ 9,990,000	\$ 250,425,000
<i>Deferred amounts:</i>				
Net issuance premium	<u>17,877,382</u>	<u>2,863,287</u>	<u>6,357</u>	<u>15,020,452</u>
LONG-TERM DEBT	<u>\$ 274,002,382</u>	<u>\$ 18,553,287</u>	<u>\$ 9,996,357</u>	<u>\$ 265,445,452</u>

**WEST CHESTER AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (CONT'D)
JUNE 30, 2019**

OTHER LONG-TERM LIABILITIES

Other obligations include accrued vacation pay and severance for specific employees of the District. More detailed information about long-term liabilities is included in the notes to the financial statements.

THE DISTRICT'S FUTURE

The District forecasts budgetary impacts five years forward. Looking forward, the District is currently forecasting expenses to outpace revenues, creating a budgetary gap. Local revenue, the District's largest budgetary stream, has shown signs over the past year of moderate growth. Interim real estate tax, earned income tax, growth in real estate tax base, and transfer tax collections all follow local economic trends. While state and federal funding have increased recently, increases were driven by pension and social security subsidy increases that are mirrored by the cost and do not assist in addressing budgetary gaps. Expense growth in the future will continue to be driven by pension, staffing salary, and benefit costs. The District's employer pension contribution rate rose to 33.43 percent in 2018-19 and will continue to increase going forward. The District also projects an annual increase of 7.57 percent per year in health benefits.

In response, the District continues to budget conservatively. The District uses fund balance management techniques to reserve funds for future enrollment growth, potential healthcare costs, alternative education costs, and reduce future millage impact. The District has changed healthcare plans to include a deductible plan for all its labor groups in an attempt to limit healthcare expenses. While currently the District is showing a deficit for budgetary purposes, the District School Board and staff are working hard to develop methods to address the District's long-term financial needs.

During the past year, the District has seen a large number of residential development projects approved within the School District's boundaries. In anticipation of the future influx of additional new student enrollment, the District has adjusted its long-term elementary school master plan to include a new 11th elementary school. The District will continue the renovations and/or additions to each of its existing 10 elementary schools. This project was the continuation of the District's secondary school renovation program that was completed. The District has completed five building renovations, is in progress with the sixth renovation, and has begun the design and planning of the new elementary school. As for the balance of the plan, the District has always exercised caution in a conservative approach to borrowing, including waiting until long-term bonds (20-year notes) were capable of being sold at advantageous, fixed rates of interest.

FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the District's finances and to show the Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, please contact Mr. John Scully, Director of Business Affairs, at the West Chester Area School District, 782 Springdale Drive, Exton, PA 19341, (484) 266-1020.

WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 22,670,285	\$ 74,533	\$ 22,744,818
Investments	44,928,397	1,221,631	46,150,028
Internal balances	(3,152)	3,152	-
Due from other governments	7,696,457	34,433	7,730,890
Other receivables	1,153,422	7,534	1,160,956
Taxes receivable	3,117,633	-	3,117,633
Prepaid expenses	3,381,404	-	3,381,404
Inventories	-	2,004	2,004
Total Current Assets	82,944,446	1,343,287	84,287,733
Noncurrent Assets:			
Investments	5,194,434	-	5,194,434
Capital assets			
Land	28,289,916	-	28,289,916
Construction-in-progress	31,507,788	-	31,507,788
Land improvements	16,416,508	-	16,416,508
Buildings	424,119,730	-	424,119,730
Furniture and equipment	39,850,208	1,556,836	41,407,044
Less: Accumulated depreciation	(235,498,846)	(854,765)	(236,353,611)
Total Noncurrent Assets	309,879,738	702,071	310,581,809
TOTAL ASSETS	392,824,184	2,045,358	394,869,542
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	4,459,433	-	4,459,433
Deferred outflows relating to OPEB	3,422,816	-	3,422,816
Deferred outflows relating to pension	46,364,774	-	46,364,774
TOTAL DEFERRED OUTFLOWS OF RESOURCES	54,247,023	-	54,247,023
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 447,071,207	\$ 2,045,358	\$ 449,116,565
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT)			
LIABILITIES			
Current Liabilities:			
Accounts payable and other current liabilities	\$ 28,164,656	\$ 242,792	\$ 28,407,448
Accrued interest	1,584,209	-	1,584,209
Unearned revenues	56,516	163,400	219,916
Bonds and notes payable, net	19,001,187	-	19,001,187
Total Current Liabilities	48,806,568	406,192	49,212,760
Noncurrent Liabilities:			
Bonds and notes payable, net	246,444,265	-	246,444,265
Accrued severance and compensated absences	5,155,067	-	5,155,067
Net OPEB liability	29,410,267	-	29,410,267
Net pension liability	329,698,000	-	329,698,000
Total Noncurrent Liabilities	610,707,599	-	610,707,599
TOTAL LIABILITIES	659,514,167	406,192	659,920,359
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows relating to OPEB	1,541,353	-	1,541,353
Deferred inflows relating to pension	5,376,000	-	5,376,000
TOTAL DEFERRED INFLOWS OF RESOURCES	6,917,353	-	6,917,353
NET POSITION (DEFICIT)			
Net investment in capital assets	43,699,285	702,071	44,401,356
Restricted for capital projects	20,557,393	-	20,557,393
Unrestricted (deficit)	(283,616,991)	937,095	(282,679,896)
TOTAL NET POSITION (DEFICIT)	(219,360,313)	1,639,166	(217,721,147)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (DEFICIT)	\$ 447,071,207	\$ 2,045,358	\$ 449,116,565

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position (Deficit)		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Totals
PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES:						
Instruction	\$ 153,646,716	\$ 22,466,153	\$ -	\$ (131,052,396)	\$ -	\$ (131,052,396)
Instructional student support	18,205,661	3,515,614	-	(14,690,067)	-	(14,690,067)
Administrative and financial support services	24,435,957	1,930,911	-	(22,505,046)	-	(22,505,046)
Operation and maintenance of plant services	18,774,548	2,607,110	-	(15,723,314)	-	(15,723,314)
Pupil transportation	14,219,229	3,360,586	-	(10,858,643)	-	(10,858,643)
Student activities	5,444,746	577,407	-	(4,350,807)	-	(4,350,807)
Community services	148,357	299	-	(148,058)	-	(148,058)
Interest on long-term debt	8,246,501	-	-	(8,246,501)	-	(8,246,501)
TOTAL GOVERNMENTAL ACTIVITIES	243,121,735	34,458,080	-	(207,574,832)	-	(207,574,832)
BUSINESS-TYPE ACTIVITIES:						
Food service	3,482,919	921,644	-	-	66,028	66,028
TOTAL PRIMARY GOVERNMENT	246,604,654	35,379,724	\$ -	(207,574,832)	66,028	(207,508,804)
GENERAL REVENUES						
Property taxes, levied for general purposes				173,161,730	-	173,161,730
Taxes levied for specific purposes				26,230,460	-	26,230,460
Grants, entitlements, and contributions not restricted to specific programs				11,889,779	-	11,889,779
Investment earnings				3,277,495	31,824	3,309,319
Other				142,314	9,705	152,019
TOTAL GENERAL REVENUES				214,701,778	41,529	214,743,307
CHANGE IN NET POSITION (DEFICIT)				7,126,946	107,557	7,234,503
NET POSITION (DEFICIT), BEGINNING OF YEAR				(226,487,259)	1,531,609	(224,955,650)
NET POSITION (DEFICIT), END OF YEAR				\$(219,360,313)	\$ 1,639,166	\$(217,721,147)

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019**

	General Fund	Capital Projects Fund	Capital Reserve Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 20,410,775	\$ 728,124	\$ 1,531,386	\$ 22,670,285
Investments	29,818,427	1,440,587	18,863,817	50,122,831
Taxes receivable	3,117,633	-	-	3,117,633
Due from other governments	7,696,457	-	-	7,696,457
Other receivables	1,129,797	-	23,625	1,153,422
Prepaid expenditures	2,748,654	-	632,750	3,381,404
TOTAL ASSETS	\$ 64,921,743	\$ 2,168,711	\$ 21,051,578	\$ 88,142,032
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES:				
Accounts payable and accrued liabilities	\$ 6,582,873	\$ 3,478,570	\$ 494,185	\$ 10,555,628
Unearned revenue	56,516	-	-	56,516
Due to other funds	3,152	-	-	3,152
Payroll accruals and withholdings	17,609,028	-	-	17,609,028
TOTAL LIABILITIES	24,251,569	3,478,570	494,185	28,224,324
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue - property taxes	1,801,350	-	-	1,801,350
TOTAL DEFERRED INFLOWS OF RESOURCES	1,801,350	-	-	1,801,350
FUND BALANCES:				
Nonspendable	2,748,654	-	632,750	3,381,404
Restricted	-	-	19,924,643	19,924,643
Committed	4,159,909	-	-	4,159,909
Assigned	17,529,073	-	-	17,529,073
Unassigned (deficit)	14,431,188	(1,309,859)	-	13,121,329
TOTAL FUND BALANCES (DEFICIT)	38,868,824	(1,309,859)	20,557,393	58,116,358
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES (DEFICIT)	\$ 64,921,743	\$ 2,168,711	\$ 21,051,578	\$ 88,142,032

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
JUNE 30, 2019**

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS \$ 58,116,358

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The cost of assets was \$540,184,150, and accumulated depreciation was \$235,498,846. 304,685,304

Some of the District's revenues will be collected after year end but are not available soon enough to pay the current year's expenditures and, therefore, are reported as unavailable revenue - property taxes in the governmental funds. 1,801,350

Governmental funds report deferred amounts on bond refundings as other financing sources. However, these amounts are reported on the statement of net position as deferred outflows of resources and amortized over the life of the refunding debt. 4,459,433

Long-term liabilities applicable to the governmental activities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Accrued interest	\$ (1,584,209)	
Bonds and notes payable in future years, net	(265,445,452)	
Accumulated compensated absences	(5,155,067)	
Net pension liability	(329,698,000)	
Net OPEB liability	<u>(29,410,267)</u>	(631,292,995)

Deferred inflows and outflows of resources related to the District's net pension and OPEB liabilities are based on the differences between actuarially determined expected and actual investment returns, changes in the actuarially determined proportion of the District's amount of the total pension and OPEB liabilities, differences between actual and expected experience, and pension and OPEB contributions made after the measurement date of the net pension and OPEB liabilities. These amounts will be amortized over the estimated remaining average service life of the employees.

Deferred outflows of resources:		
Deferred outflows - OPEB	3,422,816	
Deferred outflows - pension	46,364,774	
Deferred inflows of resources:		
Deferred inflows - OPEB	(1,541,353)	
Deferred inflows - pension	<u>(5,376,000)</u>	<u>42,870,237</u>

TOTAL NET DEFICIT OF GOVERNMENTAL ACTIVITIES \$ (219,360,313)

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	General Fund	Capital Projects Fund	Capital Reserve Fund	Totals
REVENUES				
Local sources	\$ 203,172,782	-	\$ 620,540	\$ 203,793,322
State sources	42,679,137	-	-	42,679,137
Federal sources	3,668,721	-	-	3,668,721
TOTAL REVENUES	<u>249,520,640</u>	<u>-</u>	<u>620,540</u>	<u>250,141,180</u>
EXPENDITURES				
Current:				
Instruction	142,088,010	-	-	142,088,010
Support services	64,461,336	-	5,608,943	70,070,279
Operation of noninstructional services	5,180,293	-	-	5,180,293
Debt service:				
Principal	15,690,000	-	-	15,690,000
Interest	9,881,842	-	-	9,881,842
Bond issuance costs	-	176,732	-	176,732
Capital outlays	-	15,968,305	2,173,405	18,141,710
TOTAL EXPENDITURES	<u>237,301,481</u>	<u>16,145,037</u>	<u>7,782,348</u>	<u>261,228,866</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>12,219,159</u>	<u>(16,145,037)</u>	<u>(7,161,808)</u>	<u>(11,087,686)</u>
OTHER FINANCING SOURCES (USES)				
Refund of prior year expenditures	999	-	-	999
Bonds issued for capital projects	-	9,990,000	-	9,990,000
Transfers in	-	-	5,257,722	5,257,722
Transfers out	(5,257,722)	-	-	(5,257,722)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,256,723)</u>	<u>9,990,000</u>	<u>5,257,722</u>	<u>9,990,999</u>
NET CHANGE IN FUND BALANCES	6,962,436	(6,155,037)	(1,904,086)	(1,096,687)
FUND BALANCES, BEGINNING OF YEAR	31,906,388	4,845,178	22,461,479	59,213,045
FUND BALANCES (DEFICIT), END OF YEAR	<u>\$ 38,868,824</u>	<u>\$ (1,309,859)</u>	<u>\$ 20,557,393</u>	<u>\$ 58,116,358</u>

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (1,096,687)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. In addition, disposal of assets before they are fully depreciated results in a loss that is not reported in the governmental funds. In the current period, these amounts are:

Capital outlays	\$ 19,105,875	
Depreciation expense	<u>(12,817,691)</u>	6,288,184

Because some amounts will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. 106,503

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 8,556,930

Governmental funds report deferred amounts on bond refundings as other financing sources. However, these amounts are reported on the statement of net position as deferred outflows of resources and amortized over the life of the refunding debt. (1,122,079)

In the statement of activities, certain operating expenses – compensated absences (vacations and sick leave) and special termination benefits (early retirement) – are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This is the amount by which current period amounts paid exceeded current period compensated absences (199,155)

OPEB expenses in the statement of activities differs from the amount reported in the governmental funds because OPEB expenses are recognized in the statement of activities based on the District's proportionate share of the expenses of the cost-sharing OPEB plan and expenses of the single employer, whereas OPEB expenditures are recognized in the governmental funds when a requirement to remit contributions to the plan exists. 364,413

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and, thus, requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. 77,222

Pension expense in the statement of activities differs from the amount reported in the governmental funds because pension expense is recognized in the statement of activities based on the District's proportionate share of the expenses of the cost-sharing pension plan, whereas pension expenditures are recognized in the governmental funds when a requirement to remit contributions to the plan (5,848,385)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 7,126,946

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
BUDGETARY COMPARISON STATEMENT - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local sources	\$ 200,277,262	\$ 200,277,262	\$ 203,172,782	\$ 2,895,520
State sources	43,283,093	43,283,093	42,679,137	(603,956)
Federal sources	3,212,239	3,212,239	3,668,721	456,482
TOTAL REVENUES	<u>246,772,594</u>	<u>246,772,594</u>	<u>249,520,640</u>	<u>2,748,046</u>
EXPENDITURES				
Current:				
Instruction				
Regular programs, elementary/secondary	97,049,421	98,841,500	95,019,767	3,821,733
Special programs, elementary/secondary	39,726,020	41,620,641	39,844,670	1,775,971
Vocational education programs	6,352,562	6,453,698	6,387,979	65,719
Other instructional programs	919,398	855,282	789,252	66,030
Nonpublic school programs	81,111	46,342	46,342	-
Total Instruction	<u>144,128,512</u>	<u>147,817,463</u>	<u>142,088,010</u>	<u>5,729,453</u>
Support services				
Pupil personnel	9,643,310	9,627,177	9,290,791	336,386
Instructional staff	5,851,178	5,863,822	5,383,710	480,112
Administration	12,356,295	12,627,326	11,781,308	846,018
Pupil health	2,384,759	2,407,434	2,311,864	95,570
Business	1,905,048	1,939,151	1,853,750	85,401
Operation and maintenance of plant services	18,000,350	18,014,294	16,493,245	1,521,049
Student transportation services	13,953,117	13,968,377	13,472,758	495,619
Central	3,799,159	3,833,318	3,608,038	225,280
Other support services	230,218	265,872	265,872	-
Total Support Services	<u>68,123,434</u>	<u>68,546,771</u>	<u>64,461,336</u>	<u>4,085,435</u>
Operation of noninstructional services				
Student activities	5,391,824	5,376,952	5,039,683	337,269
Community services	153,477	155,084	140,610	14,474
Total Operation of Noninstructional Services	<u>5,545,301</u>	<u>5,532,036</u>	<u>5,180,293</u>	<u>351,743</u>
Debt service				
Principal and interest	25,828,420	25,828,420	25,571,842	256,578
TOTAL EXPENDITURES	<u>243,625,667</u>	<u>247,724,690</u>	<u>237,301,481</u>	<u>10,423,209</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,146,927</u>	<u>(952,096)</u>	<u>12,219,159</u>	<u>13,171,255</u>
OTHER FINANCING SOURCES (USES)				
Refund of prior year expenditures	-	-	999	999
Budgetary reserve	(4,517,950)	(418,927)	-	418,927
Interfund transfer out	(5,257,722)	(5,257,722)	(5,257,722)	-
TOTAL OTHER FINANCING USES	<u>(9,775,672)</u>	<u>(5,676,649)</u>	<u>(5,256,723)</u>	<u>419,926</u>
NET CHANGE IN FUND BALANCE	(6,628,745)	(6,628,745)	6,962,436	13,591,181
FUND BALANCE, BEGINNING OF YEAR	31,906,388	31,906,388	31,906,388	-
FUND BALANCE, END OF YEAR	<u>\$ 25,277,643</u>	<u>\$ 25,277,643</u>	<u>\$ 38,868,824</u>	<u>\$ 13,591,181</u>

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2019**

	<u>Food Service Fund</u>
ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	\$ 74,533
Investments	1,221,631
Due from other governments	34,433
Due from other funds	3,152
Other receivables	7,534
Inventories, donated commodities	2,004
TOTAL CURRENT ASSETS	<u>1,343,287</u>
 CAPITAL ASSETS:	
Furniture and equipment, net	<u>702,071</u>
 TOTAL ASSETS	<u><u>\$ 2,045,358</u></u>
 LIABILITIES AND NET POSITION	
CURRENT LIABILITIES:	
Accounts payable and accrued liabilities	\$ 242,792
Unearned revenue	163,400
TOTAL LIABILITIES	<u>406,192</u>
 NET POSITION:	
Investment in capital assets	702,071
Unrestricted	937,095
TOTAL NET POSITION	<u>1,639,166</u>
 TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 2,045,358</u></u>

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Food Service Fund</u>
OPERATING REVENUES	
Food service revenues	\$ 2,627,303
TOTAL OPERATING REVENUES	<u>2,627,303</u>
OPERATING EXPENSES	
Professional and contract services	3,371,040
Depreciation	111,879
TOTAL OPERATING EXPENSES	<u>3,482,919</u>
OPERATING LOSS	<u>(855,616)</u>
NONOPERATING REVENUES	
State sources	58,970
Federal sources	857,865
Local sources	4,809
Interest income	31,824
Other revenue	9,705
TOTAL NONOPERATING REVENUES	<u>963,173</u>
CHANGE IN NET POSITION	107,557
NET POSITION, BEGINNING OF YEAR	<u>1,531,609</u>
NET POSITION, END OF YEAR	<u>\$ 1,639,166</u>

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 2,623,866
Payments to suppliers	<u>(3,222,142)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>(598,276)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
State sources	66,276
Federal sources	813,538
Local sources	4,809
Sale of other assets	9,705
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>894,328</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	<u>(131,880)</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(131,880)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Sale of investment securities and deposits to investments pools	(183,820)
Interest income	31,824
NET CASH USED BY INVESTING ACTIVITIES	<u>(151,996)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	12,176
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>62,357</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 74,533</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:	
Operating loss	\$ (855,616)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	111,879
Commodities usage	133,062
Changes in assets and liabilities:	
Decrease in other receivables	8,604
Decrease in due from other funds	7,740
Decrease in inventory, donated commodities	20,384
Decrease in accounts payable and accrued liabilities	(4,548)
Decrease in unearned revenue	<u>(19,781)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (598,276)</u>
<u>SUPPLEMENTAL DISCLOSURE</u>	
NONCASH NONCAPITAL FINANCING ACTIVITY:	
USDA donated commodities	<u>\$ 133,062</u>

The accompanying notes are an integral part of these financial statements.

WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2019

	<u>Student Activity Funds</u>	<u>Other Agency Fund</u>	<u>Total Agency Funds</u>	<u>Private- Purpose Trust</u>
ASSETS				
Cash and cash equivalents	\$ 488,554	\$ 32,231	\$ 520,785	\$ 485,980
Other receivables	<u>-</u>	<u>11,734</u>	<u>11,734</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 488,554</u>	<u>\$ 43,965</u>	<u>\$ 532,519</u>	<u>\$ 485,980</u>
LIABILITIES AND NET POSITION				
LIABILITIES:				
Other current liabilities	\$ 488,554	\$ 43,965	\$ 532,519	\$ 13,733
TOTAL LIABILITIES	<u>488,554</u>	<u>43,965</u>	<u>532,519</u>	<u>13,733</u>
NET POSITION:				
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>472,247</u>
TOTAL NET POSITION	<u>-</u>	<u>-</u>	<u>-</u>	<u>472,247</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 488,554</u>	<u>\$ 43,965</u>	<u>\$ 532,519</u>	<u>\$ 485,980</u>

The accompanying notes are an integral part of these financial statements.

**WEST CHESTER AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Private- Purpose Trust</u>
ADDITIONS	
Gifts and contributions	<u>\$ 603,915</u>
TOTAL ADDITIONS	<u>603,915</u>
DEDUCTIONS	
Grants	<u>575,569</u>
TOTAL DEDUCTIONS	<u>575,569</u>
CHANGE IN NET POSITION	28,346
NET POSITION, BEGINNING OF YEAR	<u>443,901</u>
NET POSITION, END OF YEAR	<u><u>\$ 472,247</u></u>

The accompanying notes are an integral part of these financial statements.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The West Chester Area School District's ("the District") financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

Reporting Entity

The District is governed by an elected Board of Directors. Generally accepted accounting principles require that the financial statements present the District and its component units, entities for which the District is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the District's operations and, therefore, data from these units are required to be combined with data of the primary school district. Each discretely presented component unit, on the other hand, is required to be reported in a separate column in the entity-wide financial statements to emphasize it is legally separate from the District. Based on the application of these principles, there are no component units presented in the District's financial statements.

Entity-wide and Fund Financial Statements

The entity-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the entity-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The entity-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and, therefore, have been recognized as revenues of the current fiscal period. Only a portion of special assessment receivables due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major government funds:

General Fund – The general fund is the District's primary operating fund. It accounts for all financial resources, except those required to be accounted for in another fund.

Capital Projects Fund – The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital assets other than those financed by enterprise operations.

Capital Reserve Fund – The capital reserve fund is used for funds set aside that are legally restricted to expenditures for specific purposes.

The District reports the following major proprietary fund:

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Food Service Fund – The Food Service Fund (an enterprise fund) is used to account for the operations of the District's school cafeterias that are financed and operated in a manner similar to a private business enterprise wherein the intent of the governing body is that the cost of providing goods or services to the school population on a continuing basis will be recovered or financed primarily through user charges.

These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. The principal operating revenue of the District's enterprise fund is food service charges. Operating expenses for the District's enterprise fund includes food production costs, supplies, and administrative costs. All revenues or expenses not meeting this definition are reported as nonoperating revenues and expenses.

For purposes of the statement of cash flows of proprietary funds, cash equivalents include all highly liquid debt instruments with original maturities of three months or less.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Additionally, the District reports the following fund types:

Fiduciary Funds – Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or other governments. These include private-purpose trust funds and agency funds. Private-purpose trust funds account for resources, including both principal and earnings, which must be expended in accordance with a trust agreement and are accounted for in essentially the same manner as proprietary funds. Agency funds are purely custodial and thus do not involve measurement of the results of operations.

Assets, Liabilities, and Net Position or Equity

Deposits and Investments

Under Section 440-1 of the Public School Code of 1949, as amended, the District is permitted to invest funds consistent with sound business practices in the following types of investments:

- Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America; (b) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania; or (c) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

- Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation ("FDIC") or the Federal Savings and Loan Insurance Corporation ("FSLIC") to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.

In 2016, permitted investments were expanded to include highly rated commercial paper, bankers' acceptances, and negotiable certificates of deposit.

Investments are reported at fair value, except for repurchase agreements and nonnegotiable certificates of deposit which are reported at cost and external investment pools which are reported at amortized cost. In establishing the fair value of investments, the District uses the following hierarchy. The lowest level of valuation available is used for all investments.

Level 1 – Valuations based on quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access.

Level 2 – Valuations based on quoted prices of similar products in active markets or identical products in markets that are not active or for which all significant inputs are observable, directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the entity-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of any allowance for uncollectibles. There are no allowances at June 30, 2019.

Property taxes are levied on July 1 and payable in the following periods:

Discount Period	- July 1 to August 31	- 2% of gross levy
Flat Period	- September 1 to October 31	
Penalty Period	- November 1 to collection	- 10% of gross levy
Lien Date	- January 15	

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid items in both entity-wide and fund financial statements.

Inventory

All inventories are valued at the lower of cost (first-in, first-out method) or market. Inventories reported in the governmental funds consist of expendable materials and supplies, which are recorded as expenditures when purchased. Inventories in the proprietary fund consist of food and related supplies, and are recorded as expenses when consumed.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the entity-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Donated capital assets, donated works of art, historical treasures and similar assets, and capital assets that are received in a service concession arrangement will be measured at acquisition value.

Major outlays for capital assets and improvements are capitalized as projects as constructed. Interest incurred during construction is not capitalized.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

Buildings	20 - 40 years
Land improvements	20 years
Furniture and equipment	3 - 10 years

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for unpaid accumulated sick leave is accounted for in the accrued severance pay. This time is paid out only through severance pay calculations.

District employees who are required to work on a 12-month schedule are credited with vacation at rates which vary with length of service or job classification. Vacation must be taken in the year subsequent to when it was earned. If separation of service occurs in the year

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

subsequent to earning, then the unused balance of the amount earned in the prior year is paid at separation. The liability at June 30 represents vacation earned at the date that will be taken in the subsequent year.

Accrued Severance Pay

Administrative personnel who have completed at least 12 years of credited District service and retire under normal PSERS guidelines receive severance pay in the form of compensation. Instructional, secretarial, and support personnel who have completed at least 15 years of credited District service and retire under the normal PSERS guidelines receive severance pay in the form of compensation. Administrative personnel receive \$45 - \$80 per day for every day of accumulated sick and personal days at retirement. Instructional personnel receive \$45 - \$80 per day. Secretarial and support personnel receive \$100 per day for every day of accumulated sick and personal days at retirement to a maximum \$10,000 of compensation. Severance pay generally is liquidated by the general fund.

Long-term Obligations

In the entity-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are netted against outstanding principal balances and amortized over the life of the bonds. Bond issuance costs are expensed when incurred. Deferred amounts on refunding are recorded as deferred inflows or outflows of resources and amortized over the life of the old debt or the life of the new debt, whichever is shorter. All amortized amounts are amortized using the straight-line method which approximates the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Inflows and Deferred Outflows of Resources

In addition to assets and liabilities, the statement of net position includes separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements represent an addition to or consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until then. The District has various items that are reported in these categories.

The first deferred outflow is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

The second deferred outflow of resources relates to certain changes to the net pension and OPEB liabilities which are required to be amortized over a period of years; the unamortized portions of these changes are reflected as deferred outflows of resources in the statement of net position. In the statement of net position, a deferred inflow of resources is recorded for differences related to changes in the net pension and OPEB liabilities which will be amortized over future periods. See Notes 13 through 16 for further analysis of deferred outflows and inflows of resources related to the net pension and OPEB liabilities.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition with resources that have been received but not yet earned. At the end of the current fiscal year, deferred inflows of resources reported in the general fund resulted from delinquent property taxes receivable.

Fund Equity

Fund balance will be displayed in the following classification (if applicable) depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable – that portion of the fund balance that cannot be spent because it is either in a nonspendable form or legally or contractually required to be maintained intact.

Restricted – that portion of the fund balance that is constrained to be used for a specific purpose as per an external party or law.

Committed – that portion of the balance that is to be used for a specific purpose as per School Board motion. These constraints can be removed or changed by equal level action. Action to constrain resources should occur prior to the fiscal year end. Direction from the School Board can commit specific dollar amounts, percentages, or funds related to a specific activity.

Assigned – that portion of the fund balance that is intended to be used for specific purposes. The Property and Finance Committee, the Superintendent, or the Director of Business Affairs may assign amounts for specific purposes.

Unassigned – that portion of the fund balance that represents expendable available financial resources. It is the residual after the nonspendable, restricted, committed, and assigned portions are deducted from the total fund balance. A negative unassigned fund balance may be reported in the other governmental funds (not general fund) if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds and, finally, unassigned funds, as needed, unless the School Board, the Property and Finance Committee, the Superintendent, or the Director of Business Affairs has provided otherwise in its commitment or assignment actions.

The District is committed to maintaining a prudent level of financial resources to protect against the needs to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires that the unassigned fund balance equal or exceed five percent of the subsequent year's general fund operating expenditures.

Net Position

The entity-wide financial statements report net position in one of three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of borrowings attributable to acquiring, constructing, or improving those assets. Net position is reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Those restrictions affect net position arising from the capital projects fund. Unrestricted net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

Use of Estimates in the Preparation of Financial Statements

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the general fund. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 2 BUDGETARY INFORMATION (cont'd)

1. The Director of Business Affairs submits to the School Board a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the District offices to obtain taxpayer comments.
3. Prior to July 1, the budget is legally enacted through passage of an ordinance.
4. Formal budgetary integration is employed as a management control device during the year for the general fund.
5. Budgeted amounts are as originally adopted, or as amended by the School Board.

NOTE 3 DEPOSITS

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The District does not have a policy for custodial credit risk but operates under the provisions of Commonwealth laws (Act 72). At June 30, 2019, the carrying amount of the District's deposits was \$23,751,583, and the bank balance was \$25,749,430. Of the bank balance, \$250,000 was covered by federal depository insurance. The remaining balance was fully collateralized. This collateral was held by the depository's agent on a pooled basis not in the District's name.

NOTE 4 INVESTMENTS

The District purchases money market holdings, certificates of deposit ("CDs"), and government agency securities through Fulton Financial Advisors. The money market is a federal money market fund and maintains a stable net asset value of \$1 per share, is rated by a nationally recognized statistical rating organization, and is subject to an independent annual audit. As of June 30, 2019, it was rated AAA by a nationally recognized statistical rating agency. Fulton Financial Advisors is a registered member of the Securities and Exchange Commission and subject to the Commission's oversight. These investments are held by a third party. Investments are in short-term securities in accordance with the District's investment policy and school district code. All agency securities purchased are highly rated by a nationally recognized rating agency. As of June 30, 2019, it was rated AA by a nationally recognized statistical rating agency. All CDs are purchased at values to stay within the FDIC insurance limits.

The District also invests in the Pennsylvania Local Government Investment Trust ("PLGIT"), the Pennsylvania School District Liquid Asset Fund ("PSDLAF"), and the Pennsylvania Treasurer's Investment Program for Local Governments ("PTIP"). Although not registered with the Securities

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 4 INVESTMENTS (cont'd)

and Exchange Commission and not subject to regulatory oversight, PLGIT, PSDLAF, and PTIP act like money market mutual funds in that their objective is to maintain a stable net asset value of \$1 per share, are rated by a nationally recognized statistical rating organization, and are subject to an independent annual audit. These external investment pools are considered 2a7-like pools and are recorded at amortized cost. The amortized cost, which approximates fair value of the pool, is determined by the pool's share price. As of June 30, 2019, PLGIT, PSDLAF, and PTIP were rated as AAAM by a nationally recognized statistical rating organization. As of June 30, 2019, the District had \$5,392,028 invested in PLGIT, PSDLAF, and PTIP (\$2,604,797 in the general fund, \$1,440,587 in the capital projects fund, \$125,013 in the capital reserve fund, and \$1,221,631 in the food service fund.)

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The District has the following recurring fair value measurements as of June 30, 2019:

	Fair Value	Level 1	Level 2	Maturity in Less than One Year	Maturity in Greater than One Year
General Fund					
CRIMS - Certificates of deposit	\$ 17,209,059	\$ -	\$ 17,209,059	\$ 17,209,059	\$ -
CRIMS - Money market	3,549,779	3,549,779	-	3,549,779	-
CRIMS - Municipal bonds	691,389	-	691,389	691,389	-
CRIMS - Commercial paper	5,763,403	-	5,763,403	5,763,403	-
Total General Fund	<u>27,213,630</u>	<u>3,549,779</u>	<u>23,663,851</u>	<u>27,213,630</u>	<u>-</u>
Capital Reserve Fund Account					
CRIMS - Certificates of deposit	9,672,864	-	9,672,864	4,478,430	5,194,434
CRIMS - Money market	1,784,597	1,784,597	-	1,784,597	-
CRIMS - Commercial paper	7,281,343	-	7,281,343	7,281,343	-
Total Capital Reserve Fund Account	<u>18,738,804</u>	<u>1,784,597</u>	<u>16,954,207</u>	<u>13,544,370</u>	<u>5,194,434</u>
TOTALS	<u>\$ 45,952,434</u>	<u>\$ 5,334,376</u>	<u>\$ 40,618,058</u>	<u>\$ 40,758,000</u>	<u>\$ 5,194,434</u>

NOTE 5 TAXES RECEIVABLE

Taxes receivable as of year-end for the District, in the aggregate, are as follows:

	General Fund
Real estate taxes	\$ 2,012,587
Transfer taxes	423,663
Earned income taxes	<u>681,383</u>
Total Taxes Receivable	<u>\$ 3,117,633</u>

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 5 TAXES RECEIVABLE (cont'd)

The District's evaluation of taxes resulted in no allowance for uncollectible accounts.

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, unavailable revenue of \$1,801,350 reported in the governmental funds resulted from delinquent property taxes receivable which was not collected within 60 days of fiscal year end.

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
GOVERNMENTAL ACTIVITIES					
Capital assets not being depreciated:					
Land	\$ 28,289,916	\$ -	\$ -	\$ -	\$ 28,289,916
Construction-in-progress	16,123,716	18,003,510	-	(2,619,438)	31,507,788
Total Capital Assets Not Being Depreciated	44,413,632	18,003,510	-	(2,619,438)	59,797,704
Capital assets being depreciated:					
Land improvements	16,416,508	-	-	-	16,416,508
Buildings	422,006,008	-	-	2,113,722	424,119,730
Furniture and equipment	38,915,013	1,102,365	672,886	505,716	39,850,208
Total Capital Assets Being Depreciated	477,337,529	1,102,365	672,886	2,619,438	480,386,446
Accumulated depreciation for:					
Land improvements	8,101,039	698,460	-	-	8,799,499
Buildings	180,443,742	10,668,304	-	-	191,112,046
Furniture and equipment	34,809,260	1,450,927	672,886	-	35,587,301
Total accumulated depreciation	223,354,041	12,817,691	672,886	-	235,498,846
Total Capital Assets Being Depreciated, Net	253,983,488	(11,715,326)	-	2,619,438	244,887,600
Governmental Activities, Net	\$ 298,397,120	\$ 6,288,184	\$ -	\$ -	\$ 304,685,304

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 6 CAPITAL ASSETS (cont'd)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
BUSINESS-TYPE ACTIVITIES					
Capital assets:					
Furniture and equipment	\$ 1,424,956	\$ 131,880	\$ -	\$ -	\$ 1,556,836
Total Capital Assets	<u>1,424,956</u>	<u>131,880</u>	<u>-</u>	<u>-</u>	<u>1,556,836</u>
Accumulated depreciation for:					
Furniture and equipment	742,886	111,879	-	-	854,765
Total Accumulated Depreciation	<u>742,886</u>	<u>111,879</u>	<u>-</u>	<u>-</u>	<u>854,765</u>
Business-type Activities					
Capital Assets, Net	<u>\$ 682,070</u>	<u>\$ 20,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 702,071</u>

Depreciation expense was charged to functions/programs of the District as follows:

Governmental Activities:

Instruction	\$ 7,734,151
Instructional student support	924,604
Administrative and financial support services	1,258,357
Operation and maintenance of plant services	1,885,254
Pupil transportation	733,351
Student activities	274,321
Community services	<u>7,653</u>

Total Depreciation Expense - Governmental Activities \$ 12,817,691

Business-type Activities - Food Service \$ 111,879

NOTE 7 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of and for the year ended June 30, 2019 is as follows:

Receivable to	Payable from	Amount
Food service fund	General fund	<u>\$ 3,152</u>

Interfund receivables and payables exist as a result of a time lag between dates when goods and services were provided and payments between funds were made. All will be paid within one year. The general fund transferred \$5,257,722 to the capital reserve fund for the year ended June 30, 2019 to fund future planned capital expenditures.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 8 LONG-TERM DEBT

The following summarizes the changes in the long-term debt of governmental activities for the year ended June 30, 2019:

	Principal Outstanding June 30, 2018	Repayments	Additions	Principal Outstanding June 30, 2019	Due in One Year
General Obligation Note, Series of 2009	\$ 9,960,000	\$ 5,000	\$ -	\$ 9,955,000	\$ 5,000
General Obligation Bonds, Refunding Series AA of 2010	14,280,000	3,160,000	-	11,120,000	3,290,000
General obligation bonds, Series A of 2012	21,000,000	-	-	21,000,000	-
General Obligation Bonds, Series AA of 2012	31,150,000	8,295,000	-	22,855,000	7,875,000
General Obligation Bonds, Series of 2013	2,490,000	815,000	-	1,675,000	825,000
General Obligation Bonds, Series of 2014	12,000,000	-	-	12,000,000	-
General Obligation Bonds, Series A of 2014	26,390,000	5,000	-	26,385,000	800,000
General Obligation Bonds, Series AA of 2014	56,740,000	280,000	-	56,460,000	290,000
General Obligation Bonds, Series A of 2015	9,680,000	5,000	-	9,675,000	5,000
General Obligation Bonds, Series AA of 2015	2,970,000	710,000	-	2,260,000	735,000
General Obligation Bonds, Series of 2016	11,985,000	1,810,000	-	10,175,000	1,840,000
General Obligation Bonds, Series A of 2016	32,020,000	5,000	-	32,015,000	5,000
General Obligation Bonds, Series AA of 2016	8,495,000	5,000	-	8,490,000	5,000
General Obligation Bonds, Series of 2017	7,215,000	590,000	-	6,625,000	605,000
General Obligation Bonds, Series A of 2017	9,750,000	5,000	-	9,745,000	5,000
General Obligation Bonds, Series of 2018	-	-	9,990,000	9,990,000	5,000
	<u>256,125,000</u>	<u>15,690,000</u>	<u>9,990,000</u>	<u>250,425,000</u>	<u>\$ 16,290,000</u>
Deferred amounts: Issuance premium	<u>17,877,382</u>	<u>2,863,287</u>	<u>6,357</u>	<u>15,020,452</u>	<u>2,711,187</u>
LONG-TERM DEBT	<u><u>\$274,002,382</u></u>	<u><u>\$ 18,553,287</u></u>	<u><u>\$ 9,996,357</u></u>	<u><u>\$265,445,452</u></u>	<u><u>\$ 19,001,187</u></u>

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 8 LONG-TERM DEBT (cont'd)

General Obligation Bonds

Refunding Series AA of 2010, original principal amount of \$28,220,000, maturing March 15, 2012 through March 15, 2022, bearing interest ranging from 4.00% to 5.00%, interest payable semi-annually on March 15 and September 15.	\$ 11,120,000
Series A of 2012, original principal amount of \$21,000,000, maturing May 15, 2014 through May 15, 2032, bearing interest of 3.00%, interest payable semi-annually on May 15 and November 15.	21,000,000
Refunding Series AA of 2012, original principal amount of \$39,330,000, maturing May 15, 2014 through May 15, 2022, bearing interest ranging from 4.00% to 5.00%, interest payable semi-annually on May 15 and November 15.	28,855,000
Refunding Series of 2013, original principal amount of \$8,215,000, maturing October 1, 2013 through October 1, 2020, bearing interest ranging from 2.00% to 4.00%, interest payable semi-annually on April 1 and October 1.	1,675,000
Series of 2014, original principal amount of \$12,000,000, maturing May 15, 2025 through May 15, 2032, bearing interest ranging from 3.75% to 4.25%, interest payable semi-annually on May 15 and November 15.	12,000,000
Refunding Series A of 2014, original principal amount of \$30,890,000, maturing May 15, 2015 through May 15, 2024, bearing interest ranging from 2.50% to 5.00%, interest payable semi-annually on May 15 and November 15.	26,385,000
Refunding Series AA of 2014, original principal amount of \$57,635,000, maturing May 15, 2016 through May 15, 2030, bearing interest ranging from 3.00% to 5.00%, interest payable semi-annually on May 15 and November 15.	56,460,000
Series A of 2015, original principal amount of \$9,690,000, maturing May 15, 2017 through May 15, 2032, bearing interest ranging from 1.30% to 2.80%, interest payable semi-annually on May 15 and November 15.	9,675,000
Refunding Series AA of 2015, original principal amount of \$4,880,000, maturing May 15, 2016 through November 15, 2021, bearing interest ranging from 2.00% to 4.00%, interest payable semi-annually on May 15 and November 15.	2,260,000

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 8 LONG-TERM DEBT (cont'd)

Refunding Series of 2016, original principal amount of \$15,300,000, maturing April 15, 2016 through April 15, 2024, bearing interest ranging from 1.50% to 5.00%, interest payable semi-annually on April 15 and October 15.	10,175,000
Refunding Series A of 2016, original principal amount of \$32,030,000, maturing February 15, 2017 through February 15, 2027, bearing interest ranging from 1.35% to 5.00%, interest payable semi-annually on February 15 and August 15.	32,015,000
Series AA of 2016, original principal amount of \$8,500,000, maturing May 15, 2018 through May 15, 2032, bearing interest ranging from 2.00% to 3.00%, interest payable semi-annually on May 15 and November 15.	8,490,000
Refunding Series of 2017, original principal amount of \$7,495,000, maturing December 15, 2017 through December 15, 2028, bearing interest ranging from 2.00% to 2.25%, interest payable semi-annually on June 15 and December 15.	6,625,000
Series A of 2017, original principal amount of \$9,750,000, maturing May 15, 2019 through May 15, 2032, bearing interest ranging from 1.75% to 2.50%, interest payable semi-annually on May 15 and November 15.	9,745,000
Series of 2018, original principal amount of \$9,990,000, maturing May 15, 2020 through May 15, 2039, bearing interest ranging from 2.50% to 3.50%, interest payable semi-annually on May 15 and November 15.	<u>9,990,000</u>
TOTAL BONDS	<u>240,470,000</u>

General Obligation Notes

Series of 2009, original principal amount of \$10,000,000, maturing October 1, 2010 through October 1, 2027, bearing interest at a rate not to exceed 25%. Interest to be paid monthly.	<u>9,955,000</u>
TOTAL NOTES	<u>9,955,000</u>
TOTAL BONDS AND NOTES	<u>\$250,425,000</u>

Payments of long-term debt are expected to be funded by the general fund.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 8 LONG-TERM DEBT (cont'd)

Presented below is a summary of the bonds and notes debt service requirements to maturity by year:

<u>Year Ending June 30</u>	<u>Principal Maturities</u>	<u>Interest Maturities</u>	<u>Total Maturities</u>
2020	\$ 16,290,000	\$ 9,565,300	\$ 25,855,300
2021	16,990,000	8,850,206	25,840,206
2022	17,625,000	8,162,326	25,787,326
2023	18,205,000	7,423,475	25,628,475
2024	18,510,000	6,541,224	25,051,224
2025 - 2029	104,085,000	20,052,919	124,137,919
2030 - 2034	52,840,000	4,278,379	57,118,379
2035 - 2039	5,880,000	631,751	6,511,751
	<u>\$ 250,425,000</u>	<u>\$ 65,505,580</u>	<u>\$ 315,930,580</u>

NOTE 9 CHANGES IN LONG-TERM LIABILITIES

Long-term liabilities for the governmental activities are summarized as follows:

	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2019</u>	<u>Due in One Year</u>
Accrued compensated absences	\$ 1,914,236	\$ 677,771	\$ 652,183	\$ 1,939,824	\$ -
Accrued severance	3,041,676	822,184	648,617	3,215,243	-
Subtotal	4,955,912	1,499,955	1,300,800	5,155,067	-
Net OPEB liability	30,031,236	-	620,969	29,410,267	-
Net pension liability	335,940,000	-	6,242,000	329,698,000	-
Bonds and notes payable, net	274,002,382	9,996,357	18,553,287	265,445,452	19,001,187
Total	<u>\$644,929,530</u>	<u>\$11,496,312</u>	<u>\$ 26,717,056</u>	<u>\$629,708,786</u>	<u>\$19,001,187</u>

NOTE 10 CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally, the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 11 CONSTRUCTION COMMITMENTS

As of June 30, 2019, the District had construction projects yet to be completed. The commitments and amounts completed to date are as follows:

	<u>Contract Amount</u>	<u>Completed as of 06/30/2019</u>	<u>Commitments</u>
Renovations	\$ 36,589,528	\$ 27,342,733	\$ 9,246,795

In addition, the District has incurred costs totaling \$4,165,055 for project costs that were not under a formal contract as of June 30, 2019.

NOTE 12 RISK MANAGEMENT

The District self-insures worker's compensation through its Insurance Consortium. The District's Insurance Consortium is an association consisting of school districts, intermediate units, and vocational-technical schools of the Commonwealth of Pennsylvania. The District obtained a self-insurance exemption from the Commonwealth of Pennsylvania, Department of Labor and Industry, Bureau of Worker's Compensation, which allows the District to self-insure workers' compensation.

Each year the District is required to deposit funds into the central fund. The District then is billed monthly for actual claims for the current year paid during the previous month up to the level of retention. After the level of retention is reached, claim payments are made from the central fund. At the end of each fiscal year, reserves are established or adjusted on all outstanding claims. Funds in the central fund at the end of the fiscal year are not refunded. Total claims paid for the year ended June 30, 2019 were \$128,494.

Additionally, the District self-insures group medical, dental, vision, and prescription coverage. The District has accrued a three-month value for potential claims under medical, dental, vision and prescription coverage. Total claims paid for the year ended June 30, 2019 were \$22,107,491.

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets, errors and omissions, and natural disasters. The District has purchased various insurance policies to safeguard its assets from risk of loss. There was no change in the level of the District's insurance coverage and no settlements exceeding insurance coverage during the year ended June 30, 2019 and the three previous fiscal years.

Insurance claim liabilities reported at June 30 are historically paid within one year. Changes in the District's claims liability amount in fiscal years 2019 and 2018 were:

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 12 RISK MANAGEMENT (cont'd)

	<u>Year Ended June 30, 2019</u>	<u>Year Ended June 30, 2018</u>
Claims liability at July 1	\$ 3,970,981	\$ 4,162,741
Current year claims and changes in estimates	22,676,521	22,466,159
Claim payments	<u>(22,637,381)</u>	<u>(22,657,919)</u>
Claims liability at June 30	<u>\$ 4,010,121</u>	<u>\$ 3,970,981</u>

NOTE 13 PENSION PLAN

The District contributes to the Public School Employees' Retirement System ("PSERS"), a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the system include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. The PSERS issues a publicly available comprehensive annual financial report that includes the financial statements and required supplementary information for the plan. A copy of this report may be obtained by writing to the Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125, or by visiting the PSERS website at www.psers.pa.gov.

Benefits Provided

The PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one year of credited service, (b) age 60 with 30 or more years of credited service, or (c) 35 or more years of service regardless of age. Act 120 of 2010 ("Act 120") preserves the benefits of existing members and introduced benefit reductions for individuals who became new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E ("Class T-E"), and Membership Class T-F ("Class T-F"). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service, or attain a total combination and age and service that is equal to or greater than 92, with a minimum of 35 years of service. Benefits are generally equal to two percent or two and one-half percent, depending upon the membership class, of the member's final average salary as defined in the Code, multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested, and early retirement may be elected. For Class T-E and Class T-F members, the right to benefits is vested after 10 years of service. Benefit terms may be amended by passing bills in the Pennsylvania Senate and House of Representatives and sending them to the Governor for approval.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 13 PENSION PLAN (cont'd)

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to two percent or two and one-half percent, depending upon the membership class, of the member's final average salary as defined in the Code, multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members, or who has at least five years of credited service for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Member Contributions

Active members who joined the system prior to July 22, 1983 contributed at 5.25 percent (Membership Class T-C), or at 6.50 percent (Membership Class T-D) of the member's qualifying compensation.

Members who joined the system on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25 percent (Membership Class T-C), or at 7.50 percent (Membership Class T-D) of the member's qualifying compensation.

Members who joined the system after June 30, 2001 and before July 1, 2011 contribute at 7.50 percent (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

Members who joined the system after June 30, 2011 automatically contribute at the Membership Class T-E rate of 7.50 percent (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.30 percent (base rate) of the member's qualifying compensation. Membership Class T-E and T-F are affected by a "shared risk" provision in Act 120 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.50 percent and 9.50 percent, and Membership Class T-F contribution rate to fluctuate between 10.30 percent and 12.30 percent.

The contribution policy is governed by the applicable provisions of the Retirement Code.

Employer Contributions

The District's contractually required annual contribution is based on an actuarially determined amount that, when combined with the employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 13 PENSION PLAN (cont'd)

unfunded accrued liability. For the year ended June 30, 2019, the rate of the employer contribution was 33.43 percent of covered payroll, allocated 32.60 percent to pensions and 0.83 percent to health insurance assistance. The District's pension contribution to PSERS for the year ended June 30, 2019 was \$30,811,370.

The contribution policy is governed by the applicable provisions of the Retirement Code.

Pension Liability and Expense, and Deferred Outflows and Inflows of Resources

At June 30, 2019, the District reported a liability of \$329,698,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by rolling forward the system's total pension liability as of June 30, 2017 to June 30, 2018. The District's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll.

At June 30, 2018, the District's proportion was 0.6868 percent, which was an increase of 0.0066 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$36,659,755. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual investment earnings	\$ 1,616,000	\$ 273,000
Changes in assumptions	6,143,000	
Changes in proportions	4,410,000	-
Difference between employer contributions and proportionate share of total contributions	730,404	-
Contributions subsequent to the date of measurement	30,811,370	-
Difference between expected and actual experience	<u>2,654,000</u>	<u>5,103,000</u>
	<u>\$ 46,364,774</u>	<u>\$ 5,376,000</u>

Deferred outflows of resources in the amount of \$30,811,370 resulted from the District's contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts will be reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized in pension expense as follows:

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 13 PENSION PLAN (cont'd)

Year Ended June 30,

2020	\$ 9,505,529
2021	4,761,001
2022	(2,861,229)
2023	<u>(1,227,897)</u>
	<u>\$ 10,177,404</u>

Actuarial Assumptions

The total pension liability at June 30, 2018 was determined by rolling forward the system's total pension liability at June 30, 2017 to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – entry age normal, level percentage of pay
- Investment return – 7.25 percent, including inflation of 2.75 percent
- Salary increases – effective average of 5.00 percent, which reflects an allowance for inflation of 2.75 percent, and 2.25 percent for real wage growth and for merit or seniority increases
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Experience rates were based on a study from July 1, 2010 through June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using the building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board of Directors. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

A schedule of plan investments by asset class, target allocations, and long-term expected real rate of return is as follows:

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 13 PENSION PLAN (cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global public equity	20.0%	5.1%
Fixed income	36.0%	2.6%
Global public equity	20.0%	5.2%
Fixed income	36.0%	2.2%
Commodities	8.0%	3.2%
Absolute return	10.0%	3.5%
Risk parity	10.0%	3.9%
MLPs/infrastructure	8.0%	5.2%
Real estate	10.0%	4.2%
Alternative investments	15.0%	6.7%
Cash	3.0%	0.4%
Financing (LIBOR)	(20.0%)	0.9%
	<u>100.0%</u>	

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2018.

Discount Rate

The discount used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates which are actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 13 PENSION PLAN (cont'd)

	1% Decrease <u>6.25%</u>	Current Rate Discount Rate <u>7.25%</u>	1% Increase <u>8.25%</u>
District's proportionate share of the net pension liability	\$ 408,685,000	\$ 329,698,000	\$ 262,912,000

Pension Plan Fiduciary Net Position

Detailed information about the PSERS' fiduciary net position is available in the PSERS Comprehensive Annual Financial Report, which can be found on the system's website at www.psers.state.pa.us.

NOTE 14 POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description

The District administers a single employer defined benefit healthcare plan to eligible retirees and their spouses. The District has three bargaining units which participate in this plan: the West Chester Education Support Professionals, the West Chester Service Support Professionals, and the West Chester Area Education Association (teachers). In addition, the administrators and the non-bargaining staff members participate in the plan. Members of the Education

Support Professionals and the Service Support Professionals who were at least 50 years old as of July 1, 2012 and had 20 years of service upon retirement are eligible to receive a health reimbursement account ("HRA") of \$2,000 per year towards PSERS Health Options Program for a maximum of four years.

Teachers that reached age 50 as of July 1, 2014 and had 20 years of service in the District upon retirement are eligible to receive an HRA of \$20,000 and cannot elect coverage under a medical plan provided by the District. Teachers that are not eligible for the HRA or elect not to receive the HRA may continue the medical benefits by paying the full COBRA premium.

Administrators that reach age 50 with 12 years of service and five years as an administrator receive benefits for administrator and spouse for 10 years or until Medicare eligible. Administrators receiving this benefit are required to cost share for administrator coverage at a rate equal to the higher of the maximum reimbursement provided by PSERS (currently \$100 per month) or active employee contribution and up to 50 percent of the cost of the spousal coverage cost.

Non-bargaining employees that reach age 50 with 15 years of service receive single coverage benefits until Medicare eligible. Non-bargaining staff receiving this benefit are required to cost

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 14 POSTEMPLOYMENT HEALTHCARE PLAN (cont'd)

share for non-bargaining employee coverage at a rate equal to the higher of the maximum reimbursement provided by PSERS (currently \$100 per month) or active employee contribution. The employee must retire from service to receive the post-employee benefits and not work for another school district.

The health insurance plan is a single employer, defined-benefit OPEB plan. The medical, prescription drug, dental, and vision benefits are self-insured. Only the PC-65 product is fully insured. The medical benefits are administered through Blue Cross and the prescription drug benefits through Caremark. Separate financial statements are not issued for the plan.

Participants

As of June 30, 2019, the plan had 1,509 participants, consisting of 1,383 active participants, zero vested former participants, and 126 retired participants. Participant data is based on census information as of October 2018. Due to the timing of District turnover, the data is believed to be representative of the population for the 2018-19 school year.

Funding Policy

The contribution requirements of plan members are established and may be amended by the Board of School Directors. The District has no assets accumulated in a trust or equivalent arrangement for the purpose of administering the OPEB plan. The required contribution is based on projected pay-as-you-go financing requirements, with any additional amount to prefund as determined annually by the Board of School Directors. For fiscal year 2019, the District paid \$1,716,834 to plan members eligible for receiving benefits.

Actuarial Assumptions and Other Inputs

The total OPEB liability was measured as of July 1, 2018, which was the same date of the most recent actuarial valuation.

Discount Rate

The discount rate was 2.98 percent based on the S&P Municipal Bond 20-year High Grade Rate Index at July 1, 2018 and decrease from the prior measurement date (3.13 percent).

Withdrawal

Rates of withdrawal vary by age, gender, and years of service. Sample rates for employees with more than 10 years of service are shown below. Rates for new employees start at 22.9 percent for both men and women and decrease with age and service.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 14 POSTEMPLOYMENT HEALTHCARE PLAN (cont'd)

<u>Age</u>	<u>Male Rate</u>	<u>Female Rate</u>	<u>Age</u>	<u>Male Rate</u>	<u>Female Rate</u>
25	2.5700%	5.0200%	45	1.3700%	1.6500%
30	2.5700%	4.0200%	50	1.9200%	2.0600%
35	1.5000%	2.8500%	55	3.3800%	3.1100%
40	1.3400%	1.6000%	60	5.5700%	6.4000%

Mortality

Separate rates are assumed preretirement and postretirement using the PSERS defined benefit pension plan actuarial valuation.

Incorporated into the table are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.

Disability

No disability was assumed.

Retirement

Assumed retirement rates are based on PSERS plan experience and vary by age, service, and gender.

<u>Age</u>	<u>Age 55 and 25 Years of Service</u>		<u>Superannuation</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
55	19%	19%	27%	10%
56	17%	17%	32%	30%
57	17%	17%	32%	30%
58	17%	17%	32%	35%
59	22%	21%	31%	36%
60	14%	17%	31%	36%
61	29%	30%	29%	31%
62	51%	61%	51%	61%
63	26%	26%	26%	26%
64	21%	22%	21%	22%
65	100%	100%	100%	100%

Salary

An assumption for salary increases is used only for spreading contributions over future pay under the entry age normal cost method. For this purpose, salary increases are composed of

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 14 POSTEMPLOYMENT HEALTHCARE PLAN (cont'd)

2.5 percent cost of living adjustment, 1.0 percent real wage growth, and for teachers and administrators, a merit increase which varies by age from 0.00 to 2.75 percent.

Percent of Eligible Retirees Electing Coverage in Plan

One hundred percent of employees eligible for an HRA account are assumed to elect it. Ninety percent of employees are eligible for subsidized coverage; fifty percent of teachers and twenty-five percent of all other employees only eligible for self-paid coverage are assumed to elect coverage. One hundred percent of administrators and forty percent of all other employees are assumed to elect group life insurance.

Percent Married at Retirement

Ninety percent of administrators and fifteen percent of all other employees are assumed to be married and have a spouse covered by the plan at retirement. Non-spouse dependents are deemed to be immaterial.

Spouse Age

Wives are assumed to be two years younger than their husbands.

Per Capita Claims Cost

The per capita claims cost for medical and prescription drug is based on the expected portion of the group's overall cost attributed to individuals in the specified age and gender brackets.

Dental and vision costs are assumed to not vary with age or gender. The resulting costs are as follows:

<u>Age</u>	<u>Medical and Prescription Drug Combined</u>	
	<u>Male</u>	<u>Female</u>
45 - 49	\$ 8,043	\$ 11,617
50 - 54	\$ 10,652	\$ 13,129
55 - 59	\$ 12,974	\$ 13,738
60 - 64	\$ 16,931	\$ 15,781
65+	\$ 10,464	\$ 10,464

Life Insurance

It is assumed that the annual cost to provide life insurance varies by age and gender. The assumed cost is equal to the amount of coverage times the applicable mortality factor contained in the valuation mortality table. Retiree contributions are \$0.095 per month per \$1,000 of coverage and are assumed to not increase.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 14 POSTEMPLOYMENT HEALTHCARE PLAN (cont'd)

Retiree Contributions

Retiree contributions are assumed to increase at the same rate as the healthcare cost trend rate.

Healthcare Cost Trend Rate

The healthcare cost trend rate was 6.0 percent in 2019 through 2021. Rates gradually decrease from 5.4 percent in 2022 to 3.8 percent in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.

Actuarial Cost Method – Entry Age Normal

Under the entry age normal cost method, the normal cost is the present value of benefits allocated to the year following the valuation date. Benefits are allocated on a level basis over the earnings of an individual between the date of hire and the assumed retirement age. The accrued liability as of the valuation date is the excess of the present value of future benefits over the present value of future normal cost. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets. Actuarial gains and losses serve to reduce or increase the unfunded accrued liability.

Sensitivity Analysis

The following presents the total OPEB liability, calculated using the valuation discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease <u>3.98%</u>	Current Rate Discount Rate <u>2.98%</u>	1% Increase <u>1.98%</u>
Total OPEB liability	\$ 15,948,538	\$ 15,091,267	\$ 14,275,087

The following presents the total OPEB liability, calculated using the valuation healthcare cost trend rate, as well as what the total OPEB liability would be if it were calculated using a trend rate that is one percentage point lower each year or one percentage point higher each year than the current rate.

	1% Decrease <u> </u>	Current Rate Discount Rate <u> </u>	1% Increase <u> </u>
Total OPEB liability	\$ 13,825,712	\$ 15,091,267	\$ 16,580,288

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 14 POSTEMPLOYMENT HEALTHCARE PLAN (cont'd)

Changes in Total OPEB Liability

Total OPEB liability as of July 1, 2017	\$ 16,173,236
Service cost	878,395
Interest on OPEB obligation	507,610
Changes of benefit terms	104,435
Difference between expected and actual experience	(1,065,299)
Effect of assumption changes or inputs	32,607
Benefit payments	<u>(1,539,717)</u>
Total OPEB liability as of July 1, 2018	<u>\$ 15,091,267</u>

The amount of OPEB expense for the single employer plan recognized by the District was \$1,458,698 for the year ended June 30, 2019. An amount of \$1,716,834 is reported as deferred outflows of resources resulting from the District's contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources relating to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred inflows of Resources</u>
Change in assumptions	\$ 459,360	\$ -
Benefit payment subsequent to the July 1, 2018 measurement date	1,716,834	-
Difference between expected and actual experience	<u>-</u>	<u>983,353</u>
Total	<u>\$ 2,176,194</u>	<u>\$ 983,353</u>

Change in Assumptions: The discount rate changed from 3.13 percent to 2.98 percent.

Deferred outflows of resources due to the change in assumptions will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	
2020	\$ (31,742)
2021	(31,742)
2022	(31,742)
2023	(31,742)
2024	(31,742)
Thereafter	<u>(365,283)</u>
	<u>\$ (523,993)</u>

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 15 PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM OTHER POSTEMPLOYMENT BENEFITS PLAN

Health Insurance Premium Assistance Program

The PSERS provides premium assistance, which is a governmental cost sharing, multiple-employer other postemployment benefits ("OPEB") plan for all eligible retirees who qualify and elect to participate. Employer contribution rates for premium assistance are established to provide reserves in the health insurance account that are sufficient for the payment of premium assistance benefits for each succeeding year. Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2018, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the system can participate in the premium assistance program if they satisfy the following criteria:

- Have 24½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the HOP or employer-sponsored health insurance program.

OPEB Plan Description

The District contributes to the Public School Employees' Retirement System ("PSERS"), a governmental cost-sharing multiple-employer defined benefit OPEB plan that provides postemployment benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the PSERS plan include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. The PSERS issues a publicly available comprehensive annual financial report that includes the financial statements and required supplementary information for the plan. A copy of this report may be obtained by writing to the Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania, 17108-0125, or by visiting the PSERS website at www.pfers.state.pa.us.

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2018, there were no

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 15 PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

assumed future benefit increases to participating eligible retirees. Benefit terms may be amended by passing bills in the Pennsylvania Senate and House of Representatives and sending them to the Governor for approval.

Employer Contributions

The Districts' contractually required contribution rate for the fiscal year ended June 30, 2019 was 0.83 percent of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the District were \$784,461 for the year ended June 30, 2019.

The contribution policy is governed by the applicable provisions of the Retirement Code.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

At June 30, 2019, the District reported a liability of \$14,319,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the system's total OPEB liability as of June 30, 2017 to June 30, 2018. The District's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the District's proportion was 0.6868 percent, which was a decrease of 0.0066 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized OPEB expense of \$678,184. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources relating to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 88,000	\$ -
Net difference between projected and actual investment earnings	24,000	-
Change in proportionate share of the net pension liability	121,000	15,000
Change in assumptions	226,000	543,000
Difference between employer contributions and proportionate share of total contributions	3,161	-
Contributions subsequent to the date of measurement	784,461	-
	<u>\$1,246,622</u>	<u>\$ 558,000</u>

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 15 PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

An amount of \$784,461 is reported as deferred outflows of resources resulting from the District's contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts will be reported as deferred outflows of resources and deferred inflows of resources relating to OPEB and will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	
2020	\$ (15,888)
2021	(15,888)
2022	(15,888)
2023	(15,888)
2024	(15,888)
Thereafter	<u>(16,399)</u>
	<u>\$ (95,839)</u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2018 was determined by rolling forward the system's total OPEB liability as of June 30, 2017 actuarial valuation to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – entry age normal - level percent of pay
- Investment return – 2.98 percent - S&P 20-year Municipal Bond Rate
- Salary growth – effective average of 5.00 percent, comprised of inflation of 2.75 percent and 2.25 percent for real wage growth and for merit or seniority increases
- Premium assistance reimbursement is capped at \$1,200 per year.
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Experience rates were based on a study from July 1, 2010 through June 30, 2015.
- Participation rate:
 - Eligible retirees will elect to participate pre-age 65 at 50 percent
 - Eligible retirees will elect to participate post-age 65 at 70 percent

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2016 determined the employer contribution rate for fiscal year 2018.
- Cost Method: amount necessary to assure solvency of premium assistance through the third fiscal year after the valuation date

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 15 PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

- Asset valuation method: market value
- Participation rate: 63 percent of eligible retirees are assumed to elect premium assistance.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Under the program, as defined in the retirement code, employer contribution rates for premium assistance are established to provide reserves in the health insurance account that are sufficient for the payment of premium assistance benefits for each succeeding year.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Cash	5.9%	0.3%
U.S. Core Fixed Income	92.8%	1.2%
Non-U.S. Developed Fixed	1.3%	0.4%
	<u>100.0%</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2018.

For the year ended June 30, 2018, the annual money-weighted rate of return on OPEB plan investments, net of OPEB plan investment expense, was 1.63 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.98 percent. Under the plan's funding policy, contributions are structured for short-term funding of premium assistance. The funding policy sets contribution rates necessary to assure solvency of premium assistance through the third fiscal year after the actuarial valuation date.

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 15 PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

The premium assistance account is funded to establish reserves that are sufficient for the payment of premium assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 2.98 percent, which represents the S&P 20-year Municipal Bond Rate at June 30, 2018, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the System's Net OPEB Liability to Change in Healthcare Cost Trend Rates

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual premium assistance. As of June 30, 2018, retirees' premium assistance benefits are not subject to future healthcare cost increases. The annual premium assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2017, 93,380 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2017, 1,077 members were receiving less than the maximum amount allowed of \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on healthcare cost trends as depicted below.

The following presents the system's net OPEB liability for June 30, 2018, calculated using current healthcare cost trends, as well as what the system's net OPEB liability would be if its healthcare cost trends were one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	\$ 14,317,000	\$ 14,319,000	\$ 14,322,000

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability for June 30, 2018, calculated using the discount rate of 2.98 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.98 percent) or one percentage-point higher (3.98 percent) than the current rate.

	1% Decrease 1.98%	Current Discount Rate 2.98%	1% Increase 3.98%
District's proportionate share of the net OPEB liability	\$ 16,285,000	\$ 14,319,000	\$ 12,688,000

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 15 PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM OTHER POSTEMPLOYMENT BENEFITS PLAN (cont'd)

OPEB Plan Fiduciary Net Position

Detailed information about the PSERS' fiduciary net position is available in the PSERS Comprehensive Annual Financial Report, which can be found on the system's website at www.psers.pa.gov.

NOTE 16 NET OPEB LIABILITY AND DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

The District's aggregate net OPEB liability and deferred inflows and outflows of resources are as follows:

	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
District Plan (See Note 14)	\$ 15,091,267	\$ 2,176,194	\$ 983,353
PSERS Plan (See Note 15)	<u>14,319,000</u>	<u>1,246,622</u>	<u>558,000</u>
Total	<u>\$ 29,410,267</u>	<u>\$ 3,422,816</u>	<u>\$ 1,541,353</u>

NOTE 17 FUND BALANCES

As of June 30, 2019, fund balances are composed of the following:

	General Fund	Capital Projects Fund	Capital Reserve Fund	Total Governmental Funds
Nonspendable	\$ 2,748,654	\$ -	\$ 632,750	\$ 3,381,404
Restricted:				
Capital projects	-	-	19,924,643	19,924,643
Committed:				
Healthcare	4,159,909	-	-	4,159,909
Assigned:				
Tax stabilization	13,945,496	-	-	13,945,496
Alternative education	1,000,000	-	-	1,000,000
Enrollment growth	2,500,000	-	-	2,500,000
Gate receipts	83,577	-	-	83,577
Unassigned (deficit)	<u>14,431,188</u>	<u>(1,309,859)</u>	-	<u>13,121,329</u>
Total Fund Balances	<u>\$ 38,868,824</u>	<u>\$ (1,309,859)</u>	<u>\$ 20,557,393</u>	<u>\$ 58,116,358</u>

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 18 ON-BEHALF PAYMENTS FOR FRINGE BENEFITS

The District recognizes as revenue and expenses contributions made by the Commonwealth of Pennsylvania to be used for District employees' social security and pension contributions. On-behalf payments to the District totaled \$3,415,380 and \$15,827,583 for social security and retirement contributions, respectively. These contributions are recorded in the general fund as revenue and expenditures.

NOTE 19 DEFICIT NET POSITION

For governmental activities, the unrestricted net deficit amount of \$283,616,991 includes the effect of deferring the recognition of pension and OPEB contributions made subsequent to the measurement date of the net pension and OPEB liabilities, the unamortized portion of contributions made in excess of the District's share of its proportionate contributions to its pension and OPEB plans, the differences between projected and actual investment earnings, and the deferred outflows resulting from the change in the District's share of the net pension and OPEB liabilities. This is offset by the District's actuarially determined net pension and OPEB liabilities and the deferred inflow resulting from the difference between actual and expected experience.

NOTE 20 CAPITAL PROJECTS FUND DEFICIT FUND 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 will issue additional long-term debt early in the subsequent fiscal year in order to fund these capital projects and eliminate the deficit balance.

NOTE 21 SUBSEQUENT EVENTS

On September 30, 2019, the District issued \$34,750,000 of General Obligation Bonds, Series of 2019 for the purpose of funding new capital projects.

The District has evaluated all subsequent events through December 4, 2019, the date the financial statements were available to be issued.

WEST CHESTER AREA SCHOOL DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION



**WEST CHESTER AREA SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -
Pennsylvania Public Schools Employees' Retirement System (PSERS)**

	MEASUREMENT DATE			
	JUNE 30, 2018	JUNE 30, 2017	JUNE 30, 2016	JUNE 30, 2015
District's proportion of the net pension liability	0.6868%	0.6802%	0.6812%	0.6766%
District's proportion of the net pension liability - dollar value	\$ 329,698,000	\$ 335,940,000	\$ 337,581,000	\$ 293,071,000
District's covered employee payroll	\$ 92,486,543	\$ 90,557,920	\$ 88,217,090	\$ 87,061,277
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	356.48%	370.97%	382.67%	336.63%
Plan fiduciary net position as a percentage of the total pension liability	54.00%	51.84%	50.14%	54.36%
				57.24%
				313.77%
				\$ 262,381,000
				\$ 83,621,635

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

**WEST CHESTER AREA SCHOOL DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS -
 Pennsylvania Public Schools Employees' Retirement System (PSERS)**

	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>	<u>JUNE 30, 2016</u>	<u>JUNE 30, 2015</u>
Contractually required contribution	\$ 30,811,370	\$ 29,303,512	\$ 26,330,342	\$ 22,053,155	\$ 17,854,136
Contributions in relation to the contractually required contribution	<u>30,811,370</u>	<u>29,303,512</u>	<u>26,330,342</u>	<u>22,053,155</u>	<u>17,854,136</u>
Contribution excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 94,513,405	\$ 92,486,543	\$ 90,557,920	\$ 88,217,090	\$ 87,061,277
Contributions as a percentage of covered-employee payroll	32.60%	31.68%	29.08%	25.00%	20.51%

In accordance with GASB Statement No. 68, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

**WEST CHESTER AREA SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY -
Pennsylvania Public Schools Employees' Retirement System (PSERS)**

	MEASUREMENT DATE	
	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>
District's proportion of the net OPEB liability	0.6802%	0.6802%
District's proportion of the net OPEB liability - dollar value	\$ 14,319,000	\$ 13,858,000
District's covered employee payroll	\$ 92,486,543	\$ 90,557,920
District's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	15.48%	15.30%
Plan fiduciary net position as a percentage of the total OPEB liability	5.56%	5.73%

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

**WEST CHESTER AREA SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT OPEB CONTRIBUTIONS -
Pennsylvania Public Schools Employees' Retirement System (PSERS)**

	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>
Contractually required contribution	\$ 784,461	\$ 766,286
Contributions in relation to the contractually required contribution	<u>784,461</u>	<u>766,286</u>
Contribution excess	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$ 94,513,373	\$ 92,486,543
Contributions as a percentage of covered-employee payroll	0.83%	0.83%

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

**WEST CHESTER AREA SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY -
SINGLE EMPLOYER PLAN**

	MEASUREMENT DATE	
	JULY 1, 2018	JULY 1, 2017
TOTAL OPEB LIABILITY		
Service cost	\$ 878,395	\$ 836,027
Interest on total OPEB liability	507,610	399,221
Changes of benefit terms	104,435	-
Differences between expected and actual experience	(1,065,299)	-
Effect of assumption changes or inputs	32,607	524,653
Benefit payments	<u>(1,539,717)</u>	<u>(1,709,852)</u>
NET CHANGE IN TOTAL OPEB LIABILITY	(1,081,969)	50,049
TOTAL OPEB LIABILITY, BEGINNING OF YEAR	<u>16,173,236</u>	<u>16,123,187</u>
TOTAL OPEB LIABILITY, END OF YEAR	<u>\$ 15,091,267</u>	<u>\$ 16,173,236</u>
<u>PLAN FIDUCIARY NET POSITION</u>		
PLAN FIDUCIARY NET POSITION, BEGINNING OF YEAR	<u>\$ -</u>	<u>\$ -</u>
PLAN FIDUCIARY NET POSITION, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>
DISTRICT'S NET OPEB LIABILITY	<u>\$ 15,091,267</u>	<u>\$ 16,173,236</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%
Covered employee payroll	\$ 91,742,174	\$ 86,476,720
District's net OPEB liability as a percentage of covered payroll	16.45%	18.70%
Expected average remaining service years of all participants	10	10

In accordance with GASB Statement No. 75, this schedule has been prepared prospectively as the above information for the preceding years is not readily available. This schedule will accumulate each year until sufficient information to present a ten-year trend is available.

WEST CHESTER AREA SCHOOL DISTRICT

SUPPLEMENTARY INFORMATION



**WEST CHESTER AREA SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS**

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
AGENCY FUND - FUND 40				
ASSETS				
Cash and cash equivalents	\$ 36,503	\$ 263,134	\$ 267,406	\$ 32,231
Accounts receivable	17,955	-	6,221	11,734
TOTAL ASSETS	\$ 54,458	\$ 263,134	\$ 273,627	\$ 43,965
LIABILITIES AND NET POSITION				
LIABILITIES:				
Other current liabilities	\$ 54,458	\$ 263,134	\$ 273,627	\$ 43,965
TOTAL LIABILITIES	54,458	263,134	273,627	43,965
NET POSITION:				
Restricted	-	-	-	-
TOTAL NET POSITION	-	-	-	-
TOTAL LIABILITIES AND NET POSITION	\$ 54,458	\$ 263,134	\$ 273,627	\$ 43,965
 STUDENT ACTIVITY FUND - FUND 50				
ASSETS				
Cash and cash equivalents	\$ 477,796	\$ 895,712	\$ 884,954	\$ 488,554
TOTAL ASSETS	\$ 477,796	\$ 895,712	\$ 884,954	\$ 488,554
LIABILITIES AND NET POSITION				
LIABILITIES:				
Other current liabilities	\$ 477,796	\$ 895,712	\$ 884,954	\$ 488,554
TOTAL LIABILITIES	477,796	895,712	884,954	488,554
NET POSITION:				
Restricted	-	-	-	-
TOTAL NET POSITION	-	-	-	-
TOTAL LIABILITIES AND NET POSITION	\$ 477,796	\$ 895,712	\$ 884,954	\$ 488,554
 TOTAL AGENCY FUNDS				
ASSETS				
Cash and cash equivalents	\$ 514,299	\$ 1,158,846	\$ 1,152,360	\$ 520,785
Accounts receivable	17,955	-	6,221	11,734
TOTAL ASSETS	\$ 532,254	\$ 1,158,846	\$ 1,158,581	\$ 532,519
LIABILITIES AND NET POSITION				
LIABILITIES:				
Other current liabilities	\$ 532,254	\$ 1,158,846	\$ 1,158,581	\$ 532,519
TOTAL LIABILITIES	532,254	1,158,846	1,158,581	532,519
NET POSITION:				
Restricted	-	-	-	-
TOTAL NET POSITION	-	-	-	-
TOTAL LIABILITIES AND NET POSITION	\$ 532,254	\$ 1,158,846	\$ 1,158,581	\$ 532,519

WEST CHESTER AREA SCHOOL DISTRICT

STATISTICAL SECTION



STATISTICAL SECTION

The Statistical Section of the West Chester Area School District's Comprehensive Annual Financial Report (CAFR) presents other detailed information to allow the reader a better understanding of the Government's overall financial health in conjunction with the information in the financial statements, note disclosures, and required supplementary information.

Contents	Pages
Financial Trends	76-81
<i>These schedules contain selected information from current and previous years' financial statements to allow users to assess financial trends.</i>	
Revenue Capacity	83-88
<i>These schedules contain information useful in assessing the District's ability to raise own-source revenue.</i>	
Debt Capacity	89-92
<i>These schedules contain information useful in assessing the District's ability to afford the existing debt as well as the District's ability to issue new debt.</i>	
Demographic and Economic Information	93-95
<i>These schedules contain information about the socio-economic environment within which the District's financial activities take place.</i>	
Operating Information	98-100
<i>These schedules contain information about the size of the District's workforce, the services it provides in relation to other service providers in the area and District's facilities.</i>	

WEST CHESTER AREA SCHOOL DISTRICT

FINANCIAL TRENDS



WEST CHESTER AREA SCHOOL DISTRICT
NET POSITION BY COMPONENT UNIT
(Full Accrual Method of Accounting)

Fiscal Year Ending June 30,	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *	2018 *	2019 *
Governmental Activities										
Net investment in capital assets	8,903,159	7,083,089	8,057,190	5,876,233	7,710,407	20,989,220	11,063,839	23,124,893	29,976,250	43,699,285
Restricted: Capital Projects	14,641,919	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
Unrestricted (deficit)	4,014,353	15,606,135	21,770,088	30,867,282	34,101,596	(234,457,232)	(235,432,024)	(246,710,005)	(278,924,988)	(283,616,991)
Net Position Governmental Activities	27,559,431	37,195,302	44,157,037	52,390,216	59,484,554	(191,264,712)	(196,927,967)	(201,141,023)	(226,487,259)	(219,360,313)
Business-type Activities										
Net investment in capital assets	82,865	184,236	171,996	169,778	224,324	297,638	402,386	590,353	682,070	702,071
Unrestricted	92,273	1,017,896	1,155,906	1,179,940	1,088,267	1,110,539	1,042,569	877,036	849,539	937,095
Net Position Business Type Activities	175,138	1,202,132	1,327,902	1,349,718	1,312,591	1,408,177	1,444,955	1,467,389	1,531,609	1,639,166
Total Primary Government										
Net investment in capital assets	8,986,024	7,267,325	8,229,186	6,046,011	7,934,731	21,286,858	11,466,225	23,715,246	30,658,320	44,401,356
Restricted: Capital Projects	14,641,919	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
Unrestricted	4,106,626	16,624,031	22,925,994	32,047,222	35,189,863	(233,346,693)	(234,389,455)	(245,832,969)	(278,075,449)	(282,679,896)
Net Position Primary Government	27,734,569	38,397,434	45,484,939	53,739,934	60,797,145	(189,856,535)	(195,483,012)	(199,673,634)	(224,955,650)	(217,721,147)

* Note: Starting 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.

Source: District Audited Financial Statements

**WEST CHESTER AREA SCHOOL DISTRICT
CHANGES IN NET POSITION
(Full Accrual Method of Accounting)**

Fiscal Year Ending June 30,	2010	2011	2012	2013	2014	2015 *	2016 *	2017 *	2018 *	2019 *
EXPENSES										
Governmental Activities										
Instruction	113,068,220	117,972,385	119,941,565	121,882,872	121,627,033	133,218,154	144,772,158	155,262,037	156,086,694	153,646,716
Instructional Student Support	15,022,492	15,740,734	14,597,033	14,429,547	15,311,671	16,718,808	17,710,876	18,519,607	18,314,954	18,205,681
Administrative and Financial Support Services	14,429,452	13,956,105	14,211,207	14,417,208	15,643,360	17,552,768	18,127,334	19,342,370	19,943,338	24,435,957
Operation and Maintenance of Plant Services	19,486,401	17,729,991	15,529,375	16,984,316	18,309,057	17,447,190	17,439,654	18,039,504	17,457,046	18,774,548
Pupil Transportation	13,674,801	13,469,612	13,365,853	13,208,001	13,420,543	13,850,307	14,042,517	14,429,271	14,133,742	14,219,229
Student Activities	4,237,269	4,055,872	4,095,132	4,147,431	4,377,690	4,855,516	5,132,865	5,214,620	5,367,392	5,444,746
Community Services	125,654	127,041	115,730	145,929	116,354	140,742	142,350	171,227	151,336	148,357
Interest on Long-term Debt	13,636,798	12,076,323	11,156,020	9,722,107	10,397,433	8,566,732	8,945,807	8,679,619	8,454,782	8,246,501
Total Governmental Activities	193,681,087	195,128,063	193,011,915	194,937,411	199,203,141	212,350,217	226,313,561	239,658,255	239,909,284	243,121,735
Business-type Activities										
Food Service	3,149,556	3,224,517	3,313,442	3,390,811	3,493,078	3,182,033	3,229,852	3,294,375	3,465,882	3,482,919
TOTAL PRIMARY GOVERNMENT ACTIVITIES	196,830,643	198,352,580	196,325,357	198,328,222	202,696,219	215,532,250	229,543,413	242,952,630	243,375,166	246,604,654
PROGRAM REVENUE										
Governmental Activities										
Charges for Service										
Instruction	516,690	759,951	846,715	726,912	437,675	362,760	542,986	280,006	205,288	128,167
Operation and Maintenance of Plant Services	38,933	199,984	220,596	298,044	332,728	347,233	402,308	509,869	481,072	444,124
Student Activities	120,723	119,438	123,369	413,737	419,389	423,407	430,050	437,573	515,614	516,532
Operating Grants and Contributions	22,493,608	22,377,251	22,238,269	23,107,309	23,727,227	26,309,774	27,743,196	32,894,525	34,373,891	34,458,080
Total Governmental Program Revenue	23,169,954	23,456,624	23,428,949	24,546,002	24,917,019	27,443,174	29,118,540	34,121,973	35,575,865	35,546,903
Business-type Activities										
Charges for Services	2,624,930	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
Operating Grants and Contributions	663,190	786,659	832,383	861,272	904,898	940,701	973,508	823,346	908,238	921,644
Total Business Type Program Revenues	3,288,020	3,298,621	3,436,943	3,410,856	3,454,624	3,276,119	3,266,630	3,316,809	3,514,126	3,548,947
TOTAL PRIMARY GOVERNMENT REVENUES	26,457,974	26,755,245	26,865,892	27,956,858	28,371,643	30,719,293	32,385,170	37,438,782	39,089,991	39,095,850
NET REVENUES (EXPENSES)										
Governmental Activities	(170,511,133)	(171,671,439)	(169,582,966)	(170,391,409)	(174,286,122)	(184,907,043)	(197,195,021)	(205,536,282)	(204,333,419)	(207,574,832)
Business-type Activities	138,464	74,104	123,501	20,045	(38,454)	94,086	36,778	22,434	48,244	66,028
TOTAL PRIMARY GOVERNMENT NET REVENUES	(170,372,669)	(171,597,335)	(169,459,465)	(170,371,364)	(174,324,576)	(184,812,957)	(197,158,243)	(205,513,848)	(204,285,175)	(207,508,804)
GENERAL REVENUES										
Property Taxes Levied for General Purpose	141,802,111	145,008,645	144,010,689	147,198,156	147,270,504	151,649,702	155,710,300	161,164,936	166,944,204	173,161,730
Taxes Levied for Specific Purpose	19,373,245	19,764,970	21,581,847	22,388,938	23,154,723	23,565,368	24,321,396	27,524,533	26,082,351	26,230,460
Grants, Entitlements, and Contributions	12,479,116	12,573,663	10,654,228	10,472,277	10,652,411	10,859,971	10,928,639	11,552,814	11,745,770	11,889,779
Investment Earnings	429,007	135,772	196,339	155,424	137,174	258,288	392,047	889,980	1,685,449	3,309,319
Gain on Sale of Asset	-	-	9,929	5,300	20,608	70,058	-	9,572	(4,313)	-
Other	152,932	103,408	93,938	496,037	146,367	132,287	179,384	181,391	218,346	152,019
Total General Revenues	174,236,411	177,586,458	176,546,970	180,716,132	181,381,787	186,535,674	191,531,766	201,323,226	206,671,807	214,743,307
Change in Net Position	3,863,742	5,989,123	7,087,505	10,344,768	7,057,211	1,722,717	(5,626,477)	(4,190,622)	2,386,632	7,234,503

* 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.

Source: District Audited Financial Statements

**WEST CHESTER AREA SCHOOL DISTRICT
FUND BALANCE, GOVERNMENTAL FUNDS
(Modified Accrual Method of Accounting)**

Fiscal Year Ending June 30,	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Unreserved - Designed for PSERS	1,200,000	-	-	-	-	-	-	-	-	-
Unreserved - Undesignated	10,795,399	-	-	-	-	-	-	-	-	-
*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
*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
*Assigned	-	95,549	124,160	102,739	119,782	115,700	89,487	79,324	69,756	83,577
Gate Receipts	-	-	-	-	-	-	-	500,000	676,000	1,000,000
Alternative Education	-	-	-	-	-	-	-	-	-	2,500,000
Enrollment Growth	-	-	3,349,200	6,830,500	5,951,300	5,646,426	5,471,005	7,227,366	11,304,138	13,945,496
Tax Stabilization	-	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
*Unassigned	-	-	-	-	-	-	-	-	-	-
Total General Fund Fund Balance	11,995,399	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
All other funds										
Reserved - Capital Projects Fund	8,316,802	-	-	-	-	-	-	-	-	-
Reserved - Capital Reserve Fund	13,811,178	-	-	-	-	-	-	-	-	-
Unreserved - Non-major Funds	75,606	-	-	-	-	-	-	-	-	-
*Non-Spendable - Capital Projects Fund	-	-	-	-	-	-	-	-	3,500	-
*Non-Spendable - Capital Reserve Fund	-	-	-	-	-	-	-	-	304,850	632,750
*Restricted - Capital Projects Fund	-	5,838,643	793,496	7,119,899	8,376,597	-	4,038,838	4,354,841	4,841,678	-
*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	22,156,629	19,924,643
*Assigned - Capital Projects Fund	-	94,700	-	-	-	-	-	-	-	-
*Unassigned - Capital Projects Fund	-	-	-	-	-	(3,451,176)	-	-	-	(1,309,859)
Total Other Funds	22,203,586	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
TOTAL FUND BALANCE	34,198,985	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

* 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
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS
(Modified Accrual Method of Accounting)**

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Governmental Fund Revenue										
Local Source	163,508,932	165,091,475	167,600,895	171,550,034	172,123,685	176,877,190	182,144,526	191,077,358	196,281,802	203,793,322
State Source	28,990,224	28,254,872	28,615,828	29,530,022	31,717,857	34,209,926	35,806,499	41,156,644	42,747,951	42,679,137
Federal Source	4,604,950	6,866,476	4,271,701	4,048,275	2,661,783	2,959,820	2,865,335	3,290,697	3,371,711	3,668,721
Total Governmental Revenues	197,104,106	200,212,823	200,488,424	205,128,331	206,503,325	214,046,936	220,816,360	235,524,699	242,401,464	250,141,180
Governmental Expenditures										
Instruction	105,860,030	109,936,321	110,622,632	114,302,116	117,342,618	124,056,139	132,490,382	139,655,181	143,132,798	142,088,010
Support Services	58,754,657	56,682,210	54,893,514	56,041,159	57,581,176	59,939,165	61,755,726	63,322,354	64,116,200	70,070,279
Noninstructional Services	4,062,167	3,998,182	4,050,198	4,159,666	4,237,967	4,610,182	4,803,105	4,865,617	5,038,435	5,180,293
Facilities Acquisition Construction and Improvement	9,175,433	3,979,389	5,725,834	15,543,569	11,335,852	13,509,139	8,309,294	16,627,237	11,251,782	18,141,710
Debt Service Principal	12,533,569	9,394,000	12,194,000	11,137,000	12,602,000	11,620,000	8,176,000	14,160,000	14,695,000	15,690,000
Debt Service Interest	12,419,770	12,886,339	11,591,540	10,759,024	11,051,792	9,543,869	10,174,433	9,925,387	10,160,902	9,881,842
Bond Issuance Costs	-	-	-	-	-	56,166	464,253	327,788	163,150	176,732
Total Governmental Expenditures	202,805,626	196,876,441	199,077,718	211,942,534	214,151,405	223,334,660	226,173,193	248,883,564	248,588,267	261,228,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,701,520)	3,336,382	1,410,706	(6,814,203)	(7,648,080)	(9,287,724)	(5,356,833)	(13,358,865)	(6,186,803)	(11,087,686)
Governmental Other Financing Sources										
Proceeds from Long-term Debt	32,691,410	35,730,000	9,585,000	68,545,000	42,890,000	65,485,000	61,900,000	15,995,000	9,750,000	9,990,000
Interfund Transfers In	1,340,022	2,676,801	1,500,000	3,806,560	4,599,268	8,645,910	9,125,784	6,205,679	5,135,385	5,257,722
Other Financing Sources (Uses)	5,057	2,966,845	76,310	8,688,471	4,519,556	5,861,632	8,300,311	97,083	-	-
Debt Service Refunded	(22,310,000)	(37,330,000)	(9,484,197)	(56,196,858)	(35,443,421)	(71,069,921)	(60,135,702)	(7,438,378)	-	-
Sale of Assets	-	-	9,929	5,300	26,540	94,983	5,077,718	9,572	-	-
Refund of Prior Year Revenues	-	-	(36,146)	-	(97,744)	(82,898)	-	-	-	-
Refund of Prior Year Expenditures	(4,813)	(107)	35,552	411,520	14,880	16,391	36,857	34,677	40,725	999
Interfund transfers Out	(1,340,022)	(2,676,801)	(1,500,000)	(3,806,560)	(4,599,268)	(8,645,910)	(9,125,784)	(6,205,679)	(5,135,385)	(5,257,722)
Total Governmental Other Financing Sources	10,381,654	1,366,738	186,448	21,453,433	11,909,811	305,187	15,179,184	8,697,954	9,790,725	9,990,999
NET CHANGE IN GOVERNMENTAL FUND BALANCE	4,680,134	4,703,120	1,597,154	14,639,230	4,261,731	(8,982,537)	9,822,351	(4,660,911)	3,633,922	(1,096,687)
GOVMTL FUND BALANCE, BEGINNING OF YEAR	29,518,851	34,198,985	38,902,105	40,499,259	55,138,489	59,400,220	50,417,683	60,240,034	55,579,123	59,213,045
GOVERNMENTAL FUND BALANCE, END OF YEAR	34,198,985	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
Debt Service as % of Expenditures	12.3%	11.3%	11.9%	10.3%	11.0%	9.5%	8.3%	9.8%	10.1%	9.9%

Source: District's Audited Financial Statements

WEST CHESTER AREA SCHOOL DISTRICT
GENERAL FUND REVENUES BY SOURCE - MODIFIED ACCRUAL METHOD OF ACCOUNTING (Unaudited)
 (Thousands)

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Local	161,942.4	165,072.4	167,580.4	171,524.8	172,073.7	176,800.8	182,121.6	190,954.0	196,055.3	203,172.8
Real Estate	138,331.6	141,220.9	140,718.6	143,413.1	143,904.6	148,403.7	152,710.0	157,685.1	164,235.5	170,684.5
Current	136,999.8	140,160.5	139,648.0	141,839.9	143,225.1	147,447.7	151,929.0	156,989.6	163,169.6	169,592.6
Interim	1,331.8	1,060.4	1,070.6	1,573.2	679.5	956.0	780.9	695.5	1,065.9	1,092.0
Earned Income	16,458.0	17,080.7	18,095.8	18,691.5	19,460.5	19,360.0	20,118.5	21,336.5	21,121.8	21,510.4
Real Estate Transfer	2,706.8	2,466.0	3,260.7	3,473.6	3,724.7	4,145.2	4,207.4	6,115.0	4,983.5	4,420.7
Other Taxes PURTA	208.4	218.3	225.3	223.8	210.8	214.7	198.3	196.7	183.3	192.8
Delinquent Taxes	3,316.2	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
Investment Earnings	288.0	118.4	173.6	129.8	71.0	165.5	332.2	731.9	1,402.3	2,657.0
Gate Receipts	-	119.4	123.4	122.9	130.7	136.3	152.9	160.6	150.9	162.8
Other	633.4	1,043.0	1,166.8	1,400.2	1,205.5	1,129.4	1,401.8	1,248.3	1,269.4	1,068.4
State	28,990.2	28,254.9	28,615.9	29,520.4	31,717.8	34,209.9	35,806.5	41,156.6	42,748.0	42,679.1
Student Subsidies	23,568.9	22,424.6	21,754.7	21,204.2	21,371.8	21,729.3	21,234.5	24,125.8	24,332.1	23,436.2
Basic Instruction	6,334.1	6,029.5	7,050.1	7,047.0	7,247.3	7,239.7	7,573.2	8,012.2	8,202.4	8,421.6
Special Education	5,068.4	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
Tuition Private Home Placement	50.6	-	17.6	121.7	113.9	111.5	179.4	236.2	191.4	231.1
Transportation	4,565.1	4,434.4	4,295.1	3,710.0	3,750.5	3,637.2	3,671.8	3,674.1	3,736.8	3,313.9
Medical, Dental, and Nurse	288.7	273.8	273.9	261.5	256.8	222.3	253.9	256.4	250.3	255.3
Rent	1,544.7	1,074.7	1,224.8	1,151.2	1,160.4	1,181.7	-	2,104.1	1,554.5	1,163.8
Charter Schools	1,558.4	1,478.9	-	-	-	-	-	-	-	-
Ready to Learn Block Grants / Accountability Grants	343.8	322.4	126.6	126.7	126.7	303.2	399.1	399.1	399.1	399.1
Property Tax Relief	3,734.6	3,708.3	3,604.0	3,425.3	3,405.1	3,620.3	3,355.4	3,540.6	3,543.4	3,468.1
Other	80.5	21.9	15.7	4.9	-	-	-	-	-	54.2
Teacher Subsidies	5,421.3	5,830.2	6,861.2	8,316.2	10,346.1	12,480.7	14,572.0	17,030.9	18,415.8	19,243.0
Social Security	3,278.1	3,319.2	3,173.0	3,084.5	3,148.8	3,163.7	3,194.0	3,450.6	3,337.5	3,415.4
Retirement	2,143.2	2,511.1	3,688.2	5,231.7	7,197.3	9,317.0	11,378.0	13,580.3	15,078.3	15,827.6
Federal	5,901.2	6,866.5	4,121.7	4,059.2	2,661.8	2,959.8	2,865.3	3,290.7	3,371.7	3,668.7
Title I	2,013.5	1,675.2	1,341.4	1,752.2	459.6	818.0	828.9	1,013.2	867.6	704.5
Title II	182.4	416.8	311.2	249.0	199.4	293.9	374.0	384.1	247.2	207.9
Basic Education ARRA Funds	852.0	834.0	-	-	-	-	-	-	-	-
IDEA - ARRA funds	669.0	820.7	-	-	-	-	-	-	-	-
Eq Jobs - ARRA	-	494.1	7.3	0.4	-	-	-	-	-	-
Title I - ARRA	-	471.8	249.3	-	-	-	-	-	-	-
IDEA	1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,215.8	1,199.7	1,333.6	1,318.1	1,331.4
MA Direct Services/Time Study	722.4	768.6	773.4	659.4	722.7	516.0	305.5	467.1	803.0	1,251.2
Other	165.6	149.6	128.8	115.8	125.5	116.0	157.2	92.7	135.8	173.8
Local Taxes and Subsidies	196,833.8	200,193.7	200,318.0	205,104.4	206,453.4	213,970.5	220,793.4	235,401.3	242,175.0	249,520.6

Source: District Budget Control Forecast Model

WEST CHESTER AREA SCHOOL DISTRICT
GENERAL FUND EXPENDITURES BY TYPE - MODIFIED ACCRUAL METHOD OF ACCOUNTING (Unaudited)
(Thousands)

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Staff	118,858.8	121,408.2	119,821.3	122,215.9	128,483.3	134,876.4	141,123.7	145,153.0	149,824.5	153,661.8
Total Salaries	89,094.4	90,677.4	85,915.5	84,930.4	86,263.3	87,846.4	88,923.5	91,156.6	93,554.7	95,606.4
Administration										
Regular Salaries	7,449.8	7,028.5	6,903.0	7,328.4	7,337.7	7,644.7	8,027.5	8,029.5	8,235.3	8,541.5
Teachers										
Regular Salaries	62,620.9	64,228.0	61,569.9	60,035.7	60,830.1	61,479.2	61,938.5	64,701.3	66,792.4	68,446.8
Extra Duty Payments	899.6	843.2	840.2	992.6	1,007.6	1,059.6	1,161.3	950.6	979.6	878.6
Sabbatical Payments	129.9	168.7	88.4	179.1	35.2	125.0	304.5	209.9	181.9	255.9
Subject Chair Payments	429.0	420.8	389.4	348.5	346.7	365.9	365.4	363.7	355.5	367.5
Severance Payments	288.8	356.2	158.5	144.4	380.6	209.1	142.1	79.9	353.1	205.6
Supplemental Contracts	2,040.0	2,014.2	1,938.0	1,899.8	1,948.3	2,028.1	2,051.4	2,017.0	2,019.0	2,110.8
Total Teachers	66,408.3	68,031.1	64,984.4	63,600.1	64,548.5	65,267.0	65,963.1	68,322.4	70,681.6	72,265.2
Technical										
Regular Salaries	2,732.6	3,087.5	2,842.4	2,928.1	3,022.6	3,502.0	3,679.7	3,694.7	3,569.3	3,659.6
Office Clerical										
Regular Salaries	6,531.6	6,665.1	6,068.4	5,860.8	5,932.0	6,179.8	6,058.3	5,983.9	5,745.7	5,778.3
Crafts and Trades										
Regular Salaries	5,972.0	5,865.2	5,117.3	5,213.0	5,422.6	5,252.9	5,194.9	5,126.1	5,322.9	5,361.8
Benefits										
Medical	14,400.0	14,425.3	15,607.6	16,558.1	17,768.2	17,621.6	18,953.6	17,331.7	16,627.9	17,224.8
Dental	1,418.4	1,339.6	1,306.8	1,236.8	1,108.5	1,180.2	1,259.4	1,103.1	1,184.1	1,180.5
Vision	153.2	140.7	140.4	168.0	113.1	195.9	176.7	180.6	178.1	195.0
Prescription	3,333.9	3,611.3	4,100.2	4,037.1	4,060.6	5,593.9	5,041.2	4,694.0	4,476.0	4,076.1
Social Security	6,603.7	6,667.0	6,369.0	6,239.8	6,322.0	6,387.7	6,451.4	6,609.1	6,733.9	6,891.7
Retirement	4,231.4	5,067.7	7,345.7	10,373.6	14,359.6	18,603.4	22,726.1	27,068.7	30,058.2	31,584.7
Tuition Reimbursement	1,301.5	1,113.7	728.0	733.3	610.0	360.4	196.9	442.4	443.2	427.9
Life and Disability	417.1	683.0	397.0	263.1	307.0	417.8	321.1	331.1	361.6	540.4
Wrkrs Comp/Unempl/Other	708.8	649.6	720.5	654.3	800.6	823.2	1,461.8	1,307.1	1,344.7	1,079.2
Total Benefits	32,567.9	33,697.9	36,715.2	40,264.1	45,449.6	51,184.0	56,588.2	59,068.0	61,407.8	63,200.4
(Less) cost sharing	(2,803.6)	(2,967.1)	(2,809.4)	(2,978.7)	(3,229.5)	(4,154.0)	(4,387.9)	(5,071.6)	(5,138.0)	(5,145.1)
Net Benefits	29,764.4	30,730.8	33,905.8	37,285.4	42,220.0	47,030.0	52,200.2	53,996.4	56,269.8	58,055.4
Prof. and Tech. Services	11,585.0	12,080.2	11,987.6	13,149.7	13,396.4	14,064.2	16,811.9	18,965.1	18,183.6	17,678.1
Substitute Service	1,466.8	1,457.5	1,500.1	1,447.7	1,350.9	1,365.9	1,926.4	1,933.7	2,034.1	2,219.1
Contracted Therapeutic Staff	857.8	758.3	620.8	666.7	860.2	1,299.2	1,571.8	1,736.1	1,850.3	1,668.8
Contracted Aides - Special Ed.	442.5	358.5	679.2	831.6	1,123.4	1,138.8	1,496.2	2,213.6	2,194.2	2,046.5
Contracted Aides - Other	-	-	-	-	-	-	-	126.7	392.3	315.9
CCIU - Special Ed Programs	3,099.7	3,072.8	3,235.6	3,208.9	3,455.2	3,249.5	3,603.2	3,887.2	3,787.5	3,319.0
Occupation/Physical Therapy	925.1	919.7	975.0	1,087.4	1,004.4	982.0	1,060.0	1,156.0	1,178.4	1,050.1
Due Process Hearings	475.5	882.8	694.8	738.2	603.3	496.1	948.7	1,344.1	823.3	645.2
Early Intervention	369.0	255.0	263.1	353.7	260.5	276.5	365.8	348.7	242.5	267.3
Extended School Year	620.4	626.0	447.2	564.7	573.1	502.4	735.9	669.5	695.2	774.0
Alternative Ed - Special Ed	1,027.4	1,241.9	949.2	1,378.6	1,212.5	1,412.1	1,585.5	2,044.2	1,744.3	1,790.5
Alternative Education - Reg	191.3	258.9	410.1	419.4	426.5	745.9	727.5	797.2	830.4	1,120.7
Tax Collection	557.0	508.9	535.9	627.7	669.7	646.0	672.8	725.4	624.8	593.9
Legal	279.9	326.8	308.4	416.2	441.0	365.2	354.2	396.4	311.8	303.6
Other	1,272.6	1,413.1	1,368.2	1,408.9	1,415.8	1,584.6	1,763.9	1,586.1	1,474.4	1,563.5
Purchased Property Services	4,306.0	3,909.9	3,535.9	3,616.2	3,365.5	3,299.2	3,447.5	4,002.5	3,675.1	3,558.8
Electricity	2,538.2	2,247.6	1,875.7	1,983.2	1,696.4	1,544.9	1,621.8	1,787.6	1,671.6	1,571.0
Water/Sewer	421.2	486.6	473.7	511.6	505.4	521.0	502.9	534.1	517.0	581.9
Trash Removal	122.1	122.1	122.0	91.8	95.2	89.8	85.8	90.9	81.7	82.9
Office Rental	96.9	123.1	121.3	123.9	103.3	134.5	137.6	164.0	185.1	187.4
Other	1,127.6	930.5	943.2	905.7	965.1	1,009.0	1,099.3	1,425.8	1,219.7	1,135.6
Other Services	25,253.3	25,938.2	26,532.5	27,473.0	26,284.5	27,466.0	29,050.4	30,952.7	30,751.7	30,128.1
Charter Schools	6,461.8	6,558.3	7,069.2	8,031.7	8,114.0	8,079.9	9,455.1	9,818.8	9,574.3	8,277.9
Tuition: Special Education	2,132.0	2,418.5	2,645.8	2,548.0	2,376.4	2,651.9	2,462.8	3,530.1	3,674.9	4,317.8
Tuition: CAT	1,382.1	1,637.5	1,683.4	1,658.3	1,828.8	2,262.4	2,597.2	2,722.4	2,755.7	2,738.8
Tuition: Other	102.8	248.2	443.4	419.5	200.7	152.5	130.7	96.0	172.3	294.1
Bussing: Public Schools	4,628.8	4,861.9	4,470.0	4,519.8	4,413.3	4,637.8	4,905.4	4,898.1	4,700.3	5,071.3
Bussing: Non-public	4,594.4	4,655.3	4,465.9	4,395.9	4,530.5	4,358.6	4,424.3	4,422.4	4,409.5	4,116.7
Bussing: Special Ed	3,213.8	3,089.7	3,579.6	3,570.3	3,370.2	3,675.5	3,495.5	3,848.1	3,855.9	3,867.3
Bussing: Extracurricular	281.4	333.5	274.3	291.1	284.6	325.5	316.3	327.4	318.0	297.0
Insurance	461.4	394.2	381.8	416.9	478.5	462.6	492.8	501.6	497.4	500.5
Telephone/Postage	375.3	448.7	497.1	462.1	390.2	501.0	489.4	492.5	517.2	374.8
Other Services - Glen Mills	1,263.0	1,026.8	714.3	866.0	-	-	-	-	-	-
Other	356.5	265.7	307.7	293.4	297.3	358.3	280.9	295.4	276.2	272.0

WEST CHESTER AREA SCHOOL DISTRICT
GENERAL FUND EXPENDITURES BY TYPE - MODIFIED ACCRUAL METHOD OF ACCOUNTING (Unaudited)
(Thousands)

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
(continued)										
Supplies	5,689.8	4,711.7	4,708.2	4,758.0	4,724.8	5,066.2	4,717.5	4,797.8	5,393.6	5,889.2
Heating Fuel	1,097.4	1,123.8	780.8	695.0	978.8	876.5	620.2	605.3	646.7	756.0
Other Operations/Maint Supplies	807.8	603.2	670.3	735.4	777.4	648.7	652.5	714.6	696.2	845.5
Educational	2,149.7	1,843.8	2,295.0	2,078.2	1,651.5	1,881.1	1,925.2	1,828.6	1,870.3	2,046.1
Curriculum Proposals	850.7	622.3	455.0	793.5	885.1	1,230.0	1,123.3	881.4	1,123.1	1,062.3
Educational/Admin Software	610.2	347.1	410.3	356.9	327.0	409.9	394.3	680.8	1,006.0	1,082.5
Administration/Business	145.8	148.0	77.1	99.0	104.9	20.1	2.1	87.1	51.3	96.8
Other	28.2	23.5	19.7	-	-	-	-	-	-	-
Other Objects	258.0	226.5	344.7	(126.6)	359.6	534.1	367.2	411.3	773.7	403.7
Dues and Fees - Athletics	-	99.5	94.8	144.3	113.7	140.4	179.1	170.7	160.5	148.9
Property	972.9	1,837.1	1,117.4	1,313.7	511.4	455.8	542.9	650.3	294.8	261.0
G/F Maint Projects	389.9	687.5	531.7	650.3	-	-	-	-	-	-
Other Equipment	583.0	1,149.6	585.7	663.4	511.4	455.8	542.9	650.3	294.8	261.0
Debt Service	24,436.8	21,236.6	23,773.0	21,896.0	23,653.8	21,163.9	18,350.4	24,085.4	24,855.9	25,571.8
Bond payments	24,436.8	21,236.6	23,773.0	21,896.0	23,653.8	21,163.9	18,350.4	24,085.4	24,855.9	25,571.8
TOTAL EXPENSE	191,360.5	191,447.9	191,915.4	194,440.2	200,892.9	207,066.3	214,590.7	229,188.8	233,913.4	237,301.5

Source: District Budget Control Forecast Model

WEST CHESTER AREA SCHOOL DISTRICT

REVENUE CAPACITY



WEST CHESTER AREA SCHOOL DISTRICT
GOVERNMENTAL FUNDS - MOST SIGNIFICANT OWN SOURCE REVENUES
 (Modified Accrual Method of Accounting)

Fiscal Year	Chester County Millage Rate	Delaware County Millage Rate	Current Real Estate Taxes	Interim Real Estate Taxes	Delinquent Real Estate Taxes	Act 511 Taxes *	Other Local Revenues	Total Local Revenues
2009-10	17.85	14.16	136,999,771	1,331,749	3,316,209	19,164,815	1,129,737	161,942,281
2010-11	18.36	14.25	140,160,462	1,060,391	2,805,694	19,546,706	1,499,147	165,072,400
2011-12	18.36	14.22	139,648,021	1,070,637	3,816,141	21,356,508	1,689,127	167,580,434
2012-13	18.67	13.78	141,839,871	1,573,196	4,069,877	22,165,152	1,878,001	171,526,098
2013-14	18.67	13.62	143,225,113	679,486	3,365,905	23,185,205	1,603,099	172,058,808
2014-15	19.21	13.65	147,447,717	955,973	3,246,013	23,505,223	1,629,472	176,784,398
2015-16	19.5779	13.9059	151,929,043	780,930	3,000,329	24,325,967	2,048,424	182,084,693
2016-17	20.0982	14.7113	156,989,628	695,464	3,479,843	27,451,544	2,302,843	190,919,322
2017-18	20.6841	15.2086	163,169,638	1,065,856	2,708,709	26,105,252	2,965,157	196,014,612
2018-19	21.2723	16.0761	169,592,595	1,091,954	2,477,181	25,931,136	4,079,916	203,172,782

* Act 511 Taxes include Earned Income and Real Estate Transfer Taxes
 Source: District Annual Financial Report (AFR)

WEST CHESTER AREA SCHOOL DISTRICT
ANALYSIS OF ASSESSED VALUE FOR TAXABLE REAL ESTATE
(Unaudited)

LAND USE DESCRIPTION	2009-10 #		2010-11 #		2011-12 #		2012-13 #		2013-14 #		Assessment Total	
	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total
CHESTER COUNTY												
Not Identified	-	-	1	47,820	-	-	-	-	-	-	-	-
Commercial Properties	1,632	1,408,305,033	1,652	1,382,775,453	1,659	1,365,477,339	1,677	1,391,810,649	1,714	1,369,224,799	-	-
Farm Properties	72	23,568,250	72	23,464,210	70	22,838,800	70	22,769,440	68	22,066,740	-	-
Industrial Properties	90	151,028,920	90	151,052,080	89	150,689,470	89	148,943,570	88	146,750,180	-	-
Residential Properties	29,778	6,013,563,931	29,838	6,012,588,031	29,917	6,015,067,375	30,033	6,012,449,332	30,145	6,044,809,459	-	-
Vacant Land	1,046	64,943,920	1,061	59,182,350	1,044	69,623,000	1,308	55,913,330	1,162	50,755,900	-	-
TOTAL CHESTER COUNTY	32,618	7,661,410,054	32,714	7,629,109,944	32,779	7,623,695,984	33,177	7,631,886,321	33,177	7,633,607,078	-	-
DELAWARE COUNTY												
Commercial/Industrial	15	8,904,953	12	6,868,373	14	8,533,463	14	8,533,463	14	8,533,463	-	-
Residential/Farms/Vacant Land	2,187	637,527,995	2,190	630,726,093	2,190	628,332,131	2,189	629,392,646	2,193	629,105,934	-	-
TOTAL DELAWARE COUNTY	2,202	646,432,948	2,202	637,594,466	2,204	636,865,594	2,203	637,926,109	2,207	637,639,397	-	-
GRAND TOTAL	34,820	8,307,842,902	34,916	8,266,704,410	34,983	8,260,561,578	35,380	8,269,812,430	35,384	8,271,246,475	-	-

LAND USE DESCRIPTION	2014-15 #		2015-16 #		2016-17 #		2017-18 #		2018-19 #		Assessment Total	
	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total	of Parcels	Assessment Total
CHESTER COUNTY												
Not Identified	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Properties	1,712	1,365,713,429	1,709	1,367,742,137	1,714	1,382,831,647	1,722	1,393,879,547	1,724	1,386,487,480	-	-
Farm Properties	68	22,066,740	69	22,703,280	69	22,730,390	69	23,544,790	70	23,886,590	-	-
Industrial Properties	88	145,936,270	87	145,405,235	87	145,188,555	87	145,353,765	86	145,152,395	-	-
Residential Properties	30,250	6,063,262,560	30,365	6,115,048,985	30,410	6,132,798,573	30,433	6,213,361,838	30,490	6,239,593,971	-	-
Vacant Land	1,163	49,319,210	1,090	47,541,320	1,068	45,006,370	1,039	47,346,930	1,089	46,914,600	-	-
TOTAL CHESTER COUNTY	33,281	7,646,298,209	33,320	7,698,440,957	33,348	7,728,555,535	33,350	7,823,486,870	33,459	7,842,035,036	-	-
DELAWARE COUNTY												
Commercial/Industrial	14	8,533,463	14	8,533,463	14	8,533,463	14	8,533,463	14	8,008,833	-	-
Residential/Farms/Vacant Land	2,192	633,891,761	2,194	638,801,396	2,199	638,865,520	2,198	639,278,166	2,199	640,107,224	-	-
TOTAL DELAWARE COUNTY	2,206	642,425,224	2,208	647,334,859	2,213	647,398,983	2,212	647,286,999	2,213	648,116,057	-	-
GRAND TOTAL	35,487	8,288,723,433	35,528	8,345,775,816	35,561	8,375,954,518	35,562	8,470,773,869	35,672	8,490,151,093	-	-

Source: County Land Use Code Report

**WEST CHESTER AREA SCHOOL DISTRICT
MARKET VALUE VERSUS ASSED VALUE OF TAXABLE REAL ESTATE**

As of June 30	Market Value Chester County (000)	Market Value Delaware County (000)	Total Market Value (000)	Assessed Value (000)	Ratio of Market Value to Assessed Value
2008	10,393,941	674,163	11,068,104	8,307,843	133%
2009	10,480,758	671,018	11,151,776	8,266,704	135%
2010	11,334,739	690,551	12,025,290	8,260,562	146%
2011	11,311,170	682,225	11,993,395	8,269,812	145%
2012	11,830,153	706,388	12,536,541	8,271,246	152%
2013	11,841,643	705,298	12,546,941	8,288,723	151%
2014	12,049,694	736,705	12,786,399	8,345,776	153%
2015	12,149,938	741,885	12,891,823	8,375,955	154%
2016	12,584,089	786,253	13,370,342	8,470,774	158%
2017	12,774,058	785,727	13,559,785	8,490,151	160%

Source: State Tax Equalization Board

**WEST CHESTER AREA SCHOOL DISTRICT
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
(Mills)**

Chester County		West Chester Area School District		Chester County		Township of East Bradford		Township of East Goshen		Township of Thornbury		Township of West Goshen		Township of West Whiteland		Township of Westtown		Borough of West Chester		
Fiscal Year	Area School District	County	County	County	County	County	County	County	County	County	County	County	County	County	County	County	County	County	County	
2009-10	17.85	3.97	3.97	0.07	1.25	0.84	2.00	0.60	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.80
2010-11	18.36	3.97	3.97	0.07	1.25	0.84	2.00	0.60	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2011-12	18.36	3.97	3.97	0.34	1.25	0.84	2.00	0.60	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2012-13	18.67	4.16	4.16	0.34	1.25	0.84	2.00	0.72	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2013-14	18.67	4.16	4.16	0.34	1.25	1.00	2.00	0.72	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2014-15	19.21	4.16	4.16	0.34	1.25	1.00	2.00	0.72	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2015-16	19.5779	4.16	4.16	1.00	1.25	1.00	2.00	0.72	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2016-17	20.0982	4.16	4.16	1.00	1.25	1.00	2.00	0.72	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2017-18	20.6841	4.37	4.37	1.00	1.25	1.00	2.00	0.72	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96
2018-19	21.2723	4.37	4.37	1.00	1.25	1.00	2.00	0.72	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.96

Source: Chester County website

Delaware County		West Chester Area School District		Delaware County		Township of Thornbury	
Fiscal Year	Area School District	County	County	County	County	County	County
2009-10	14.16	4.83	4.83	0.00	0.00	0.00	0.00
2010-11	14.25	5.18	5.18	0.00	0.00	0.00	0.00
2011-12	14.22	5.18	5.18	0.00	0.00	0.00	0.00
2012-13	13.78	5.30	5.30	0.00	0.00	0.00	0.00
2013-14	13.62	5.45	5.45	0.00	0.00	0.00	0.00
2014-15	13.65	5.60	5.60	0.00	0.00	0.00	0.00
2015-16	13.9059	5.60	5.60	0.00	0.00	0.00	0.00
2016-17	14.7113	5.60	5.60	0.00	0.00	0.00	0.00
2017-18	15.2086	5.60	5.60	0.00	0.00	0.00	0.00
2018-19	16.0761	5.60	5.60	0.00	0.00	0.00	0.00

Source: Delaware County 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
TEN LARGEST REAL PROPERTY TAXPAYERS
(Unaudited)**

Name	Township	Type of Property	2018-19			2009-10		
			Taxable Assessed Value	Percent of District's Total Value	Rank	Taxable Assessed Value	Percent of District's Total Value	Rank
Exton Square, Inc.	West Whiteland	Shopping Mall	77,867,130	0.92%	1	95,886,100	1.16%	1
ARHC WCCHPA01 LLC	East Goshen	Senior Living/ Assisted Living	41,434,200	0.49%	2			
Main Street At Exton	West Whiteland	Shopping Center	33,532,420	0.39%	3	30,812,160	0.37%	4
Bre Rook SH Bellingham LP	East Goshen	Senior Living Community	30,740,000	0.36%	4			
QVC Realty	West Goshen	Indust. Bldg/TV Shopping	29,333,170	0.35%	5	48,669,780	0.59%	2
SPUS8 West Chester LP	West Goshen	Apartment Complex	26,900,000	0.32%	6			
Pembrooke Tom VC LLC	West Whiteland	Business Complex	22,767,180	0.27%	7			
Exton Gardens LLC	West Whiteland	Apartment Complex	21,023,480	0.25%	8			
WTC LLC	West Whiteland	Shopping Center	20,424,850	0.24%	9			
Hankin Family Limited Partnership	East Goshen	Apartment Complex	18,177,970	0.21%	10			
TRC Valley Creek Assoc.	West Whiteland	Business Complex				31,796,620	0.38%	3
Exton Whiteland Dev. Co.	West Whiteland	Shopping Center				21,460,000	0.26%	5
Exton Crossing Apts	West Whiteland	Apartment Complex				21,023,480	0.25%	6
Whiteland Investors LP	West Whiteland	Shopping Center				19,320,000	0.23%	7
Hankin Group	West Whiteland	Apartment Complex				16,952,250	0.20%	8
Westtown Apt, Inc.	Westtown	Apartment Complex				16,636,690	0.20%	9
Fern Hill LLC	West Goshen	Medical Complex				16,617,370	0.20%	10
Total Assessed Value--Ten Largest Taxpayers			<u>322,200,400</u>			<u>319,174,450</u>		
Total District Assessed Value			8,490,151,093			8,285,813,740		

Source: District Fact Books

**WEST CHESTER AREA SCHOOL DISTRICT
REAL ESTATE TAX COLLECTION AS A RATIO OF LEVY**

FISCAL YEAR	ASSESSED VALUATION	MILLS (2)	ADJUSTED LEVY	CURRENT COLLECTION	
				AMOUNT (1), (3)	PERCENT
2009-10	8,307,842,902	17.85	145,858,549	140,734,362	96.5%
2010-11	8,266,704,410	18.36	149,229,022	143,868,716	96.4%
2011-12	8,260,561,578	18.36	149,159,276	143,252,119	96.0%
2012-13	8,269,812,430	18.67	150,508,760	145,191,207	96.5%
2013-14	8,271,246,475	18.67	151,204,093	146,630,222	97.0%
2014-15	8,288,723,433	19.21	155,654,493	151,068,019	97.1%
2015-16	8,345,775,816	19.5779	159,721,081	155,284,474	97.2%
2016-17	8,375,954,518	20.0982	164,854,136	160,530,248	97.4%
2017-18	8,470,773,869	20.6841	171,450,694	166,713,031	97.2%
2018-19	8,490,151,093	21.2723	177,237,300	173,060,736	97.6%

Source: District Tax Records

(1) 2009-10 through 2010-11 Includes revenue received from State designated for school district property tax reduction.

(2) One mill of tax is equal to \$1.00 for every \$1,000 of assessed valuation of real estate property

(3) Does not include delinquent or interim taxes collected.

WEST CHESTER AREA SCHOOL DISTRICT

DEBT CAPACITY



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

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Total General Fund Revenues*	196,838,806	200,193,855	200,328,038	205,516,382	206,453,328	213,970,535	220,793,385	235,401,340	242,175,000	249,521,639
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	1,558,427	1,074,696	1,224,820	1,151,153	1,160,377	1,181,706	-	2,104,117	1,554,549	1,163,834
Sale of Property and Non-recurring revenue	5,057	-	-	973	-	-	-	-	-	-
Net Revenues	195,275,323	199,119,159	199,103,218	204,364,256	205,292,951	212,788,829	220,793,385	233,297,223	240,620,451	248,357,805
Annual Arithmetic Average (Borrowing Base)**	187,894,857	193,981,508	197,832,567	200,862,211	202,920,142	207,482,012	212,958,388	222,293,146	231,570,353	240,758,493
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Total Nonelectoral Debt Limit	422,763,428	436,458,393	445,123,276	451,939,975	456,570,320	466,834,527	479,156,373	500,159,579	521,033,294	541,706,609
Less Amount Debt Applicable to Debt Limit	302,533,000	291,539,000	279,630,000	287,443,000	285,016,000	271,826,000	266,615,000	261,070,000	256,125,000	250,425,000
Total Debt Margin	120,230,428	144,919,393	165,493,276	164,496,975	171,554,320	195,008,527	212,541,373	239,089,579	264,908,294	291,281,609
Ratio of Debt Limit to Debt Margin	28%	33%	37%	36%	38%	42%	44%	48%	51%	54%

Source: District Annual Financial Statements PDE 2057

* Includes other financing sources

** Borrowing Base is average of net revenues for three-year period

**WEST CHESTER AREA SCHOOL DISTRICT
GROSS PRINCIPAL DEBT OUTSTANDING**

Fiscal Year	Emmaus Note 2009	Series AA of 2010		Series A of 2012		Series AA of 2012		Series 2013		Series 2014		Series A 2014		Series AA 2014		Series A 2015		Series AA 2015		Series 2016		Series A 2016		Series AA 2016		Series 2017		Series A 2017		Series 2018		Total
		GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	GOR	GOB	
2019 - 2020	5,000	3,290,000	-	7,875,000	-	825,000	-	800,000	290,000	5,000	735,000	1,840,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	16,290,000	
2020 - 2021	650,000	3,420,000	-	7,360,000	-	850,000	-	1,085,000	295,000	5,000	755,000	1,935,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	16,990,000	
2021 - 2022	650,000	4,410,000	-	7,620,000	-	-	-	1,185,000	305,000	5,000	770,000	2,035,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	17,625,000	
2022 - 2023	520,000	-	5,000	-	-	-	-	14,570,000	315,000	5,000	-	2,130,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	18,205,000	
2023 - 2024	645,000	-	5,000	-	-	-	-	8,745,000	325,000	5,000	-	2,235,000	5,875,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	18,510,000	
2024 - 2029	7,485,000	-	8,035,000	-	-	-	4,370,000	-	46,450,000	3,720,000	-	-	26,120,000	2,040,000	2,040,000	3,480,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	2,360,000	104,085,000	
2029 - 2034	-	-	12,955,000	-	-	-	7,630,000	-	8,480,000	5,930,000	-	-	-	6,425,000	6,425,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,840,000	
2034 - 2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,880,000	
Total Principal	9,955,000	11,120,000	21,000,000	22,855,000	1,675,000	12,000,000	26,385,000	56,460,000	9,675,000	2,260,000	10,175,000	32,015,000	8,490,000	8,490,000	8,490,000	6,625,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	9,745,000	250,425,000	

Source: District Debt Service Schedules

**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	250,425,000	100%	250,425,000
Overlapping Debt				
	Township of East Bradford	8,829,000	100%	8,829,000 (1), (2)
	Township of East Goshen	10,822,778	100%	10,822,778 (1), (2)
	Township of Thornbury	-	100%	- (1), (2)
	Township of West Goshen	5,009,000	100%	5,009,000 (1), (2)
	Township of West Whiteland	10,615,000	100%	10,615,000 (1), (2)
	Township of Westtown	-	100%	- (1), (2)
	Borough of West Chester	-	100%	- (1), (2), (1), (2),
	Chester County	593,428,379	20%	119,441,964 (3)
Total Direct and Overlapping Chester County Debt				405,142,742
Delaware County				
Direct Debt				
	West Chester Area School District	250,425,000	100%	250,425,000
Overlapping Debt				
	Township of Thornbury	-	100%	- (1), (4), (1), (3),
	Delaware County	279,983,705	1%	4,021,098 (4)
Total Direct and Overlapping Delaware County Debt				254,446,098

(1) As of December 31, 2018

(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
RATIO OF NET GENERAL DEBT TO ASSESSED VALUE AND DEBT PER CAPITA
(Unaudited)

Fiscal Year	Assessed Value (1)	Gross Bonded Debt (5)	Debt Service		Net Bonded Debt	Ratio of Net Bonded Debt to Assessed		Population	Net Bonded Debt per Capita	Estimated Personal Income (4)	Percent of Personal Income
			Available Monies			Bonded	Assessed				
2009-10	8,307,842,902	285,915,000	-	-	285,915,000	3.4%	(2)	108,441	2,637	10,481,473,296	2.7%
2010-11	8,266,704,410	275,895,000	-	-	275,895,000	3.3%	(2)	108,441	2,544	10,481,473,296	2.6%
2011-12	8,260,561,578	265,010,000	-	-	265,010,000	3.2%	(2)	108,441	2,444	10,481,473,296	2.5%
2012-13	8,269,812,430	273,900,000	-	-	273,900,000	3.3%	(2)	108,441	2,526	10,481,473,296	2.6%
2013-14	8,271,246,475	272,605,000	-	-	272,605,000	3.3%	(2)	108,441	2,514	10,481,473,296	2.6%
2014-15	8,288,723,433	260,605,000	-	-	260,605,000	3.1%	(2)	108,441	2,403	10,481,473,296	2.5%
2015-16	8,345,775,816	256,645,000	-	-	256,645,000	3.1%	(2)	108,441	2,367	10,481,473,296	2.4%
2016-17	8,375,954,518	271,745,378	-	-	271,745,378	3.2%	(2)	108,441	2,506	10,481,473,296	2.6%
2017-18	8,470,773,869	264,042,382	-	-	264,042,382	3.1%	(2)	108,441	2,435	10,481,473,296	2.5%
2018-19	8,490,151,093	255,490,452	-	-	255,490,452	3.0%	(2)	108,441	2,356	10,481,473,296	2.4%

(1) Source: District Fact Book

(2) Source: 2010 Census

(3) Source: 2000 Census

(4) Uses 2017 Household Median Income from Chester County Planning Commission

(5) Source: District Audit Report

WEST CHESTER AREA SCHOOL DISTRICT

DEMOGRAPHIC AND ECONOMIC INFORMATION



**WEST CHESTER AREA SCHOOL DISTRICT
TRENDS IN POPULATION, MARKET VALUE, AND PERSONAL INCOME**

	West Chester Area School District Population (3)	Chester County Population (1)	Pennsylvania Population (1)	United States Population (1)
1970	Not Available	278,311	11,758,458	203,302,031
1980	68,170	316,660	11,855,687	226,542,199
1990	81,172	376,396	11,881,643	248,709,873
2000	94,114	433,501	12,281,054	281,421,906
2010	100,413	498,886	12,702,379	308,745,538
2011 *	101,943	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

* 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)
2009	\$11,151,776,000	\$4,217,565,767	\$699,875,265,754	\$269,983,839,121
2010	\$12,025,290,349	\$4,599,671,765	\$753,847,457,918	\$285,034,294,226
2011	\$11,993,394,605	\$4,245,577,671	\$756,045,821,766	\$295,345,108,406
2012	\$12,536,540,440	\$4,698,094,232	\$776,736,893,311	\$312,219,585,188
2013	\$12,546,941,355	\$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	Not Available	\$877,385,372,915	Not Available

(1) Source: US Census

(2) Source: PA Dept of Education

(3) Chester County Planning Commission

**WEST CHESTER AREA SCHOOL DISTRICT
KEY ECONOMIC AND HOUSING INDICIES**

Household Income

	Total households 1999	Household Income, 2010			Median Household Income, 1999 (1)
		less than \$50,000	\$50,000 to \$100,000	\$100,000 or more	
Chester County	158,025	44,509	46,175	67,341	65,295
West Chester Area (2)	37,583	10,777	11,783	15,023	

Labor Force and Employment

	Population 16 years and over, 2010	Civilian Labor Force, 2010			Unemployment Rate, 2010 (1)
		Total	Employed	Unemployed	
Pennsylvania					8.5%
Chester County	378,828	261,929	249,690	12,239	6.5%
West Chester Area (2)	74,680	53,141	51,129	2,012	N/A

Housing Value

	Total Owner Occupied Units, 2010	Housing Value				
		Less than \$150,000	\$150,000 to \$300,000	\$300,001 to \$400,000	\$400,001 to \$500,000	\$500,001 or more (1)
Chester County	106,254	11,071	49,959	26,969	14,268	3,987
West Chester Area (2)	26,707	1,189	7,645	6,640	5,140	6,093

West Chester Area Median Home Value in 2000 = \$182,500

(1) Source: U S Census Bureau American Community Survey 2005-2009

(2) West Chester Area is comprised of all Chester County West Chester Area municipalities

**WEST CHESTER AREA SCHOOL DISTRICT
LARGEST EMPLOYERS WITHIN THE SCHOOL DISTRICT
(Unaudited)**

Name	Product or Service	2018-19			2009-10		
		Approximate Employment	Rank	% of Total	Approximate Employment	Rank	% of Total
West Chester University	Education	2,713	1	5.3%	1,326	6	2.6%
QVC Network, Inc.	Home Shopping Network	2,556	2	5.0%	4,954	1	9.7%
Penn Medicine Chester County Hospital	Health Care Services	2,259	3	4.4%	2,157	3	4.2%
United Parcel Service, Inc.	Delivery Services	1,891	4	3.7%	1,255	7	2.5%
Chester County	County Government	1,793	5	3.5%	2,543	2	5.0%
West Chester Area School District	Education	1,526	6	3.0%	1,797	4	3.5%
Johnson & Johnson Services Inc.	Drug Research and Testing	1,261	7	2.5%			
Giant Food Stores LLC	Grocery	950	8	1.9%	1,085	8	2.1%
Communications Test Design, Inc.	Communications Engineering	822	9	1.6%	923	9	1.8%
The Arc of Chester County	Human Services	729	10	1.4%			
Therakos	Health Care Products				1,340	5	2.6%
A Duie Pyle, Inc.	Trucking/Transportation				760	10	1.5%
Total		16,500			18,140		

Note: % of Total Employment uses 2010 Total West Chester Community employed population of 51,129

Source: District EIT Collection records, District Fact Book Chester County Planning Commission

WEST CHESTER AREA SCHOOL DISTRICT

OPERATING INFORMATION



**WEST CHESTER AREA SCHOOL DISTRICT
STAFFING RATIOS FOR PROFESSIONAL STAFF**

Fiscal Year	Number of School Staff *	Number of Students	Ratio Students/Staff
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

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

Source: *District Fact Book*

**WEST CHESTER AREA SCHOOL DISTRICT
DISTRICT FACILITIES**

Building	Original Construction Date	Addition and/or Renovation Date	Grades	Site Area (Acres)	Building Sq. Ft.	September 30 2018 Enrollment
B. Rustin High School	2003-06	-	9-12	123.20	283,000	1,297
East High School	1973	1976/92/93/04	9-12	62.60	314,453	1,253
East/Fugett Athletic Fields	2004	-	-	43.35	-	----
Henderson High School	1951	1956/64/76/94/98/04	9-12	30.56	287,351	1,295
Henderson-North Campus Athletics	2006	-	-	28.40	-	----
E. N. Peirce Middle School	1963	1998/01/03	6-8	26.70	136,250	1,020
G. A. Stetson Middle School	1959	1961/98/03/07	6-8	38.40	134,857	877
J. R. Fugett Middle School	1969	2009	6-8	*	163,340	869
East Bradford Elementary	1958	1966/70/89/13	K-5	18.20	58,367	434
East Goshen Elementary	1955	1960/64/67/95/01	K-5	20.80	67,832	415
Exton Elementary	1940	1953/57/91/92/93/00/19	K-5	13.10	66,265	564
Fern Hill Elementary	1955	1960/89/16	K-5	20.00	64,555	538
Glen Acres Elementary	1966	1997	K-5	11.70	59,931	583
Hillsdale Elementary	1976	2007	K-5	19.10	70,631	595
Mary C. Howse Elementary	1962	1965/97	K-5	15.24	65,287	621
Penn Wood Elementary	1966	1970/89/01/12	K-5	18.60	64,350	502
Sarah W. Starkweather Elementary	1991	1998	K-5	37.90	75,094	580
Westtown-Thornbury Elementary	1954	1956/89/12	K-5	11.70	55,556	520
Facilities and Operations Center	1999	-	-	3.20	24,588	----
Spellman Education Center	1988	2017	Admin	3.32	42,000	----
Spellman Administration	1924	1952/55/77/99	Admin	17.60	42,845	----
				563.67	2,076,552	11,963

* Fugett acreage included in East HS site area

WEST CHESTER AREA SCHOOL DISTRICT
SCHOOL DISTRICT EMPLOYEES BY FUNCTION
For the 2018-19 Fiscal Year

Functions	Elementary	Middle	High	Other	Total
1100 Regular	334.62	168.33	218.45	20.00	741.40
1200 Special	46.00	27.40	32.80	123.50	229.70
1300 Vocational	-	13.20	15.60	-	28.80
2100 Support Services - Students	19.60	15.00	33.00	12.00	79.60
2200 Support Services - Instructional	15.00	3.00	7.30	12.00	37.30
2300 Support Services - Administration	30.00	15.00	21.00	7.95	73.95
2400 Support Services - Pupil Health	10.80	3.00	6.00	6.20	26.00
2500 Support Services - Business Office	-	-	-	14.00	14.00
2600 Operating and Maintenance of Plant Services	31.00	18.00	33.00	45.00	127.00
2700 Student Transportation Services	-	-	-	3.50	3.50
2800 Support Services - Central	-	-	-	25.05	25.05
3000 Operation of Non-instructional Services	-	-	9.00	-	9.00
Total 2018-19 FTEs	487.02	262.93	376.15	269.20	1,395.30

Source: District Personnel Budget Documentation

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

School Year:	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten (half-time)	At Sept. 30 660	611	630	616	557	584	525	599	-	-
	End of Year 658	609	646	609	539	604	532	617	-	-
**Kindergarten (full-time)	74	74	76	76	90	79	90	73	891	857
	74	74	72	76	107	51	86	63	896	855
Grades 1-5	At Sept. 30 4,290	4,351	4,379	4,377	4,431	4,363	4,328	4,355	4,449	4,495
	End of Year 4,277	4,351	4,385	4,327	4,434	4,339	4,324	4,376	4,439	4,492
Grades 6-8	At Sept. 30 2,801	2,819	2,790	2,763	2,687	2,790	2,782	2,809	2,824	2,766
	End of Year 2,800	2,812	2,777	2,728	2,670	2,767	2,780	2,825	2,823	2,770
Grades 9-12	At Sept. 30 3,985	3,970	3,947	3,855	3,901	3,808	3,758	3,753	3,764	3,845
	End of Year 3,908	3,894	3,896	3,815	3,853	3,764	3,753	3,740	3,750	3,811
TOTAL - Sept. 30	11,810	11,825	11,822	11,687	11,666	11,624	11,483	11,589	11,928	11,963
TOTAL - End of Year	11,717	11,740	11,776	11,555	11,603	11,525	11,475	11,621	11,908	11,928
Increase/Decrease at September 30	126	15	(3)	(135)	(21)	(42)	(141)	106	339	35

**WEST CHESTER AREA SCHOOL DISTRICT
STUDENT MARKET SHARE ANALYSIS**

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Total Out-of-District	4,763	4,358	4,334	4,322	4,073	4,034	4,164	3,978	3,722	3,484
% of Total	28.7%	26.9%	26.8%	27.0%	25.9%	25.8%	26.6%	25.6%	23.8%	22.6%
Total In-District	11,810	11,825	11,822	11,687	11,666	11,624	11,483	11,589	11,928	11,963
% of Total	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%	76.2%	77.4%
Total Students	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,567	15,650	15,447
Share Change Year-to-Year	1.41%	2.54%	0.14%	-0.23%	1.53%	0.16%	-1.14%	1.44%	2.38%	4.03%

WCASD	11,810	11,825	11,822	11,687	11,666	11,624	11,483	11,589	11,928	11,963
Elementary	5,024	5,036	5,085	5,069	5,078	5,026	4,943	5,027	5,340	5,352
% of Total Elementary	59.1%	60.8%	61.1%	61.2%	62.8%	62.6%	61.4%	63.3%	66.7%	68.6%
Secondary	6,786	6,789	6,737	6,618	6,588	6,598	6,540	6,562	6,588	6,611
% of Total Secondary	84.0%	86.0%	86.0%	85.7%	86.1%	86.5%	86.0%	86.1%	86.2%	86.5%

Out-Of-District	4,763	4,358	4,334	4,322	4,073	4,034	4,164	3,978	3,722	3,484
Elementary	3,473	3,253	3,233	3,216	3,005	3,007	3,103	2,918	2,670	2,455
Private	196	171	185	188	181	227	229	193	193	201
% of Total	1.2%	1.1%	1.1%	1.2%	1.2%	1.4%	1.5%	1.2%	1.2%	1.3%
Religious - Catholic	2,125	1,973	1,850	1,805	1,682	1,618	1,615	1,476	1,329	1,226
% of Total	12.8%	12.2%	11.5%	11.3%	10.7%	10.3%	10.3%	9.5%	8.5%	7.9%
Religious - Other	394	325	375	336	248	270	329	331	303	289
% of Total	2.4%	2.0%	2.3%	2.1%	1.6%	1.7%	2.1%	2.1%	1.9%	1.9%
Charter	536	570	610	656	670	706	717	678	615	510
% of Total	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%	3.3%
Special Education	57	49	48	55	56	36	50	67	62	63
% of Total	0.3%	0.3%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%	0.4%
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	165	165	165	176	168	150	163	173	168	166
% of Total	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.1%
Secondary	1,290	1,105	1,101	1,106	1,068	1,027	1,061	1,060	1,052	1,029
Private	49	33	39	46	35	40	38	36	40	44
% of Total	0.3%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%	0.3%	0.3%
Religious - Catholic	939	814	803	819	762	725	812	784	768	727
% of Total	5.7%	5.0%	5.0%	5.1%	4.8%	4.6%	5.2%	5.0%	4.9%	4.7%
Religious - Other	142	140	123	98	84	93	82	75	77	73
% of Total	0.9%	0.9%	0.8%	0.6%	0.5%	0.6%	0.5%	0.5%	0.5%	0.5%
CCIU	97	77	97	84	125	106	94	107	136	146
% of Total	0.6%	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%	0.9%	0.9%
Alternative	63	41	39	59	62	63	35	58	31	39
% of Total	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%	0.2%	0.3%

TOTAL NO. STUDENTS	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,567	15,650	15,447
Elementary	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010	7,807
Secondary	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640	7,640

TOTAL NO OF BIRTHS (AGE 5)	1,248	1,234	1,150	1,155	1,123	1,177	1,035	1,049	1,001	1,032
TOTAL NO. STUDENTS	16,573	16,183	16,156	16,009	15,739	15,658	15,647	15,567	15,650	15,447
Elementary	8,497	8,289	8,318	8,285	8,083	8,033	8,046	7,945	8,010	7,807
Secondary	8,076	7,894	7,838	7,724	7,656	7,625	7,601	7,622	7,640	7,640

Facility Breakdown										
% Public	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%	74.4%	76.2%	77.4%
Schools Facilities Not WCASD										
% Private	1.5%	1.3%	1.4%	1.5%	1.4%	1.7%	1.7%	1.5%	1.5%	1.6%
% Religious	21.7%	20.1%	19.5%	19.1%	17.6%	17.3%	18.1%	17.1%	15.8%	15.0%
% Charter	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%	4.4%	3.9%	3.3%
% Special Education	0.3%	0.3%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.4%	0.4%
% CCIU	0.6%	0.5%	0.6%	0.5%	0.8%	0.7%	0.6%	0.7%	0.9%	0.9%
% Alternative	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%	0.4%	0.2%	0.3%
% Home School	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

WEST CHESTER AREA SCHOOL DISTRICT

SINGLE AUDIT





INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

December 4, 2019

Board of School Directors
West Chester Area School District
Exton, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the West Chester Area School District ("the District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of School Directors
West Chester Area School District

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP



INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

December 4, 2019

Board of School Directors
West Chester Area School District
Exton, Pennsylvania

Report on Compliance for the Major Federal Program

We have audited the West Chester Area School District's ("the District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2019. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and recommendations.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Board of School Directors
West Chester Area School District

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on the Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Barbacane, Thornton & Company LLP

BARBACANE, THORNTON & COMPANY LLP

WEST CHESTER AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major program [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

Yes No

Identification of major program:

CFDA Numbers

Name of Federal Program or Cluster

10.553 and 10.555

Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

WEST CHESTER AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

**WEST CHESTER AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program or Cluster Title		Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period Beginning - Ending	Program or Award Amount	Total Received for Year	Accrued (Unearned) Revenue 07/01/18	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue 06/30/19	Passed Through to Subrecipients
U.S. Department of Education												
Passed through Pennsylvania Department of Education												
Title I Grants to Local Education Agencies		I	84.010	013-190470	07/01/18-09/30/19	\$ 704,467	\$ 610,538	\$ -	\$ 704,467	\$ 704,467	\$ 93,929	-
Title I Grants to Local Education Agencies		I	84.010	013-180470	07/27/17-09/30/18	835,294	111,372	111,372	704,467	704,467	93,929	-
Total CFDA #84.010							721,910	111,372	704,467	704,467	93,929	-
English Language Acquisition Grants		I	84.365	010-190470	07/01/19-09/30/19	100,578	55,246	-	58,423	58,423	3,177	-
English Language Acquisition Grants		I	84.365	010-190470	07/01/19-09/30/19	3,009	-	-	-	-	-	-
English Language Acquisition Grants		I	84.365	010-180470	07/27/17-09/30/18	100,652	49,980	4,187	45,793	45,793	-	-
English Language Acquisition Grants		I	84.365	010-180470	07/27/17-09/30/18	8,316	8,136	-	8,136	8,136	-	-
Total CFDA #84.365							113,362	4,187	112,352	112,352	3,177	-
Improving Teacher Quality State Grants		I	84.367	020-190470	07/01/19-09/30/19	263,308	121,793	-	141,677	141,677	19,884	-
Improving Teacher Quality State Grants		I	84.367	020-180470	07/27/17-09/30/18	262,068	69,803	3,630	66,173	66,173	-	-
Total CFDA #84.367							191,596	3,630	207,850	207,850	19,884	-
Student Support and Academic Enrichment Grants		I	84.424	144-190470	07/01/18-09/30/19	59,965	55,967	-	53,498	53,498	(2,469)	-
Student Support and Academic Enrichment Grants		I	84.424	144-180470	07/27/17-09/30/18	18,724	11,234	3,300	7,934	7,934	-	-
Total CFDA #84.424							67,201	3,300	61,432	61,432	(2,469)	-
Passed through Intermediate Unit 13												
IDEA Special Education - Grants to States		I	84.027	C178-8253	07/01/17-06/30/18	10,000	9,991	9,991	-	-	-	-
A ACHIEVE		I	84.027	C189-9035	07/01/18-09/30/19	2,000	2,000	-	-	-	(2,000)	-
A ACHIEVE		I	84.027	C178-8182	07/01/17-07/31/18	10,000	2,409	2,409	-	-	-	-
Total CFDA #84.027							12,399	12,399	-	-	(2,000)	-
Passed through Chester County I.U.												
IDEA Special Education - Grants to States		I	84.027	62-1800024	07/01/18-09/30/19	1,326,870	796,122	-	1,326,870	1,326,870	530,748	-
IDEA Special Education - Grants to States		I	84.027	62-1700024	07/01/17-09/30/18	1,301,916	520,766	520,766	-	-	-	-
Total CFDA #84.027							1,331,288	533,166	1,326,870	1,326,870	528,748	-
IDEA Special Education - Preschool Grants		I	84.173	131-180024B	07/01/19-06/30/19	4,500	-	-	4,500	4,500	4,500	-
IDEA Special Education - Preschool Grants		I	84.173	131-170024B	07/01/17-06/30/18	3,724	3,724	3,724	-	-	-	-
Total CFDA #84.173							3,724	3,724	4,500	4,500	4,500	-
TOTAL U.S. DEPARTMENT OF EDUCATION												
U.S. Department of Health and Human Services		I	93.778	N/A	07/01/18-06/30/19	33,690	33,690	-	33,690	33,690	-	-
Passed through Pennsylvania Department of Public Welfare												
Title XIX Medical Assistance Program												
Total CFDA #84.778							33,690	-	33,690	33,690	-	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES												

Continued on next page.

**WEST CHESTER AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Source Code	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period Beginning - Ending	Program or Award Amount	Total Received for Year	Accrued (Unearned) Revenue 07/01/18	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue 06/30/19	Passed Through to Subrecipients	
U.S. Department of Agriculture												
Passed through Pennsylvania Department of Agriculture												
National School Lunch Program	I	10.555	N/A	07/01/18-06/30/19	N/A	112,678	-	110,674	110,674	(2,004)	-	
National School Lunch Program	I	10.555	N/A	07/01/17-06/30/18	N/A	-	(22,388)	22,388	22,388	-	-	
						<u>112,678</u>	<u>(22,388)</u>	<u>133,062</u>	<u>133,062</u>	<u>(2,004)</u>	<u>-</u>	
Passed through Pennsylvania Department of Education												
National School Lunch Program	I	10.555	362	07/01/18-06/30/19	N/A	577,478	-	602,608	602,608	25,130	-	
National School Lunch Program	I	10.555	362	07/01/17-06/30/18	N/A	99,065	99,065	-	-	-	-	
Total CFDA #10.555						<u>676,543</u>	<u>99,065</u>	<u>602,608</u>	<u>602,608</u>	<u>25,130</u>	<u>-</u>	
School Breakfast Program	I	10.553	365	07/01/18-06/30/19	N/A	115,497	-	122,195	122,195	6,698	-	
School Breakfast Program	I	10.553	365	07/01/17-06/30/18	N/A	21,498	21,498	-	-	-	-	
Total CFDA #10.553						<u>136,995</u>	<u>21,498</u>	<u>122,195</u>	<u>122,195</u>	<u>6,698</u>	<u>-</u>	
						<u>926,216</u>	<u>98,175</u>	<u>857,865</u>	<u>857,865</u>	<u>29,824</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE						<u>\$ 3,388,987</u>	<u>\$ 757,554</u>	<u>\$ 3,309,026</u>	<u>\$ 3,309,026</u>	<u>\$ 677,593</u>	<u>\$ -</u>	
TOTAL FEDERAL AWARDS						<u>\$ 1,335,012</u>	<u>\$ 536,890</u>	<u>\$ 1,331,370</u>	<u>\$ 1,331,370</u>	<u>\$ 533,248</u>	<u>\$ -</u>	
SPECIAL EDUCATION CLUSTER (IDEA) (CFDAs #84.027 AND #84.173)						<u>\$ 926,216</u>	<u>\$ 98,175</u>	<u>\$ 857,865</u>	<u>\$ 857,865</u>	<u>\$ 29,824</u>	<u>\$ -</u>	
CHILD NUTRITION CLUSTER (CFDAs #10.553 AND #10.555)												

Source Code:

I - Indirect Funding

WEST CHESTER AREA SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A BASIS OF PRESENTATION

The schedule of expenditures of federal awards reflects federal expenditures for all individual grants which were active during the fiscal year.

NOTE B BASIS OF ACCOUNTING

The District uses the modified accrual method of recording transactions except as noted for the accounting of donated commodities in Note C. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

NOTE C NONMONETARY FEDERAL AWARDS - DONATED FOOD

The Commonwealth of Pennsylvania distributes federal surplus food to institutions (schools, hospitals, and prisons) and to the needy. Expenditures reported in the schedule of expenditures of federal awards under CFDA #10.555 includes surplus food consumed by the District during the 2018-19 fiscal year. The District has food commodities totaling \$2,004 in inventory as of June 30, 2019.

NOTE D ACCESS PROGRAM

The ACCESS Program is a medical assistance program that reimburses local educational agencies for direct eligible health-related services provided to enrolled special needs students. Reimbursements are federal source revenues but are classified as fee-for-service and are not considered federal financial assistance. The amount of ACCESS funding recognized for the year ended June 30, 2019 was \$1,217,560.

NOTE E INDIRECT COST

The District has not elected to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance. For the year ended June 30, 2019, there were no indirect costs included in the schedule of expenditures of federal awards.

WEST CHESTER AREA SCHOOL DISTRICT

January 27, 2020 SCHOOL BOARD MEETING

CONSENT AGENDA RESOLUTION

Approval of School Board Treasurer's Report and Statement of Disbursements Summary Schedule for the Period of December 1, 2019 to December 31, 2019

The Treasurer's Report includes the schedules of the School District's cash balances for the General Fund, Activity/Trust Funds, and Cafeteria Fund; the investments schedule for the General Fund, Capital Reserve and Capital Project Funds; the schedule of disbursements for all funds, and the debit memos and check register for all funds. The Statement of Disbursements Summary Lists total expenditures by fund for the period.

Approval is requested for the Treasurer's Report and the disbursements listed on the Statement of Disbursements Summary for the period of December 1 to December 31, 2019 totaling \$22,240,450.03.

I so move.

The Treasurer's Report is available in its entirety on the business office webpage and in the Board Meeting packet posted on School Board webpage at www.wcasd.net. Please contact the School Board Secretary for any hard copies of the report.

John T. Scully
School Board Treasurer

WEST CHESTER AREA SCHOOL DISTRICT
CASH BALANCE STATEMENT
December 31, 2019

CASH BALANCE NOVEMBER 30, 2019 \$ 20,255,348.30

RECEIPTS DECEMBER 1, 2019 - DECEMBER 31, 2019

GENERAL FUND	\$	25,929,885.85	
CAPITAL RESERVE FUND	\$	1,350.00	
CAPITAL RESERVE FUND- FACILITIES	\$	-	
CAPITAL PROJECTS FUND	\$	-	
SPECIAL REVENUE FUND-ATHLETICS	\$	14,404.00	
TRUST FUNDS	\$	42,509.00	
TOTAL RECEIPTS DECEMBER 1, 2019 - DECEMBER 31, 2019			\$ <u>25,988,148.85</u>
AVAILABLE FUNDS DECEMBER 1, 2019 - DECEMBER 31, 2019			\$ 46,243,497.15

DISBURSEMENTS DECEMBER 1, 2019 - DECEMBER 31, 2019

CHECKS & EFT'S APPROVED JANUARY 27, 2020 ck #40072587-40072685,ck #40072686-40072828,ck #40072829-40072955,ck #40072956,ck #40072957-40073162,eft #V1003531-V1003547,eft #V1003548-V1003566,eft #V1003567-V1003593,eft #V1003594-V1003601

	<u>CHECKS</u>	<u>EFT'S</u>	<u>TOTAL</u>
GENERAL FUND	2,854,319.50	157,396.95	3,011,716.45
CAPITAL RESERVE FUNDS	102,794.99	5,319.62	108,114.61
CAPITAL PROJECTS FUND	649,251.41	9,383.85	658,635.26
SPECIAL REVENUE FUND-ATHLETICS	6,195.65	-	6,195.65
TRUST FUNDS	8,002.00	-	8,002.00
TOTAL	3,620,563.55	172,100.42	3,792,663.97

VOIDS AND OTHER DISBURSEMENTS DECEMBER 1, 2019 - DECEMBER 31, 2019

	<u>VOIDS</u>	<u>DEBIT MEMOS</u>	<u>INVESTMENTS</u>		<u>TOTAL</u>
GENERAL FUND	(9,261.09)	18,389,889.11	-		18,380,628.02
CAPITAL RESERVE FUND	-	-	-		-
CAPITAL PROJECTS FUND	-	-	-		-
SPECIAL REVENUE FUND-ATHLETICS	(55.00)	-	-		(55.00)
TRUST FUNDS	(2,942.94)	-	-		(2,942.94)
TOTAL	(12,259.03)	18,389,889.11	-		18,377,630.08

TOTAL DISBURSEMENTS DECEMBER 1, 2019 - DECEMBER 31, 2019

	<u>CHECKS/VOIDS</u>	<u>EFT'S/DEBIT MEMOS</u>	<u>INVESTMENTS</u>	<u>TOTAL</u>
GENERAL FUND	2,845,058.41	18,547,286.06	-	21,392,344.47
CAPITAL RESERVE FUND	102,794.99	5,319.62	-	108,114.61
CAPITAL PROJECTS FUND	649,251.41	9,383.85	-	658,635.26
SPECIAL REVENUE FUND-ATHLETICS	6,140.65	-	-	6,140.65
TRUST FUNDS	5,059.06	-	-	5,059.06
TOTAL	3,608,304.52	18,561,989.53	-	22,170,294.05

CASH BALANCE DECEMBER 31, 2019 \$ 24,073,203.10

WEST CHESTER AREA SCHOOL DISTRICT
DISBURSEMENT APPROVAL REPORT
DECEMBER 31, 2019

	<u>VOIDS</u>	<u>DEBIT MEMOS</u>	<u>INVESTMENTS</u>	<u>TOTAL</u>
GENERAL FUND	(9,261.09)	18,389,889.11	-	18,380,628.02
CAPITAL RESERVE FUND	-	-	-	-
CAPITAL PROJECTS FUND	-	-	-	-
SPECIAL REVENUE FUND-ATHLETICS	(55.00)	-	-	(55.00)
TRUST FUNDS	(2,942.94)	-	-	(2,942.94)
TOTAL	<u>(12,259.03)</u>	<u>18,389,889.11</u>	<u>-</u>	<u>18,377,630.08</u>

CHECKS & EFT'S APPROVED JANUARY 27, 2020 ck #40072587-40072685,ck #40072686-40072828,ck #40072829-40072955,ck #40072956,ck #40072957-40073162,eft #V1003531-V1003547,eft #V1003548-V1003566,eft #V1003567-V1003593,eft #V1003594-V1003601

	<u>CHECKS</u>	<u>EFT'S</u>	<u>TOTAL</u>
GENERAL FUND	2,854,319.50	157,396.95	3,011,716.45
CAPITAL RESERVE FUND	102,794.99	5,319.62	108,114.61
CAPITAL PROJECTS FUND	649,251.41	9,383.85	658,635.26
SPECIAL REVENUE FUND-ATHLETICS	6,195.65	-	6,195.65
TRUST FUNDS	8,002.00	-	8,002.00
TOTAL	<u>3,620,563.55</u>	<u>172,100.42</u>	<u>3,792,663.97</u>

TOTAL DISBURSEMENTS FOR APPROVAL JANUARY 27, 2020

	<u>CHECKS/ VOIDS</u>	<u>DEBIT MEMOS/ EFT'S</u>	<u>INVESTMENTS</u>	<u>TOTAL</u>
GENERAL FUND	2,845,058.41	18,547,286.06	-	21,392,344.47
CAPITAL RESERVE FUND	102,794.99	5,319.62	-	108,114.61
CAPITAL PROJECTS FUND	649,251.41	9,383.85	-	658,635.26
SPECIAL REVENUE FUND-ATHLETICS	6,140.65	-	-	6,140.65
TRUST FUNDS	5,059.06	-	-	5,059.06
TOTAL	<u>3,608,304.52</u>	<u>18,561,989.53</u>	<u>-</u>	<u>22,170,294.05</u>

INVESTMENT BALANCE STATEMENT

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END-OF-MONTH: December 31, 2019

INSTRUMENT	INSTITUTION	PURCHASE DATE	DUE DATE	% RATE	PREVIOUS Mo. Balance	INTEREST MONTH	AMOUNT
<u>GENERAL FUND</u>							
PSDLAF-General Fund Acct.	PSDMAX-9101063		*	1.36%	6,322,845.18	10,407.81	12,259,754.72
INVEST-Tax Appeals Fund	INVEST 4-001		*	1.815%	283,794.99	437.49	284,232.48
CRIMs General Fund	Fulton Financial		*		<u>139,086,932.24</u>	185,416.48	<u>117,272,348.72</u>
<i>TOTAL GENERAL FUND AT INTEREST =</i>					145,693,572.41		129,816,335.92
 <u>CAPITAL RESERVE FUND</u>							
WT Maint. Escrow 164-46	PLGIT/ARM Escr 164-46	6/2/10	*	1.61%	4,126.01	112.63	4,238.64
East Bradford Escrow 164-54	PLGIT/ARM 164-54	7/2/13	*	1.61%	4,223.66	115.96	4,339.62
WWT Maint. Escrow 164-60	PLGIT/ARM 164-60	4/25/16	*	1.61%	48,048.12	1,394.77	49,442.89
G.O.B. Series of 2019 164-68	PLGIT/ARM 164-68	8/27/19	*	1.61%	105,945.63	45,409.52	151,355.15
CRIMs Capital Projects	Fulton Financial		*		<u>18,937,097.14</u>	23,535.76	<u>18,960,632.90</u>
<i>TOTAL CAPITAL RESERVE FUND AT INTEREST =</i>					19,099,440.56		19,170,009.20
 <u>CAPITAL PROJECT FUND INVESTMENTS</u>							
WT Maint. Escrow 164-46	PLGIT/ARM Escr 164-46	6/2/10	*	1.61%	78,000.00		78,000.00
East Bradford Escrow 164-54	PLGIT/ARM 164-54	7/2/13	*	1.61%	80,328.50		80,328.50
WWT Maint. Escrow 164-60	PLGIT/ARM 164-60	4/25/16	*	1.61%	968,991.10		968,991.10
G.O.B. Series of 2019 164-68	PLGIT/ARM 164-68	8/27/19	*	1.61%	<u>33,005,791.86</u>		<u>33,005,791.86</u>
<i>TOTAL CAPITAL PROJECT FUND AT INTEREST =</i>					34,133,111.46		34,133,111.46

*Investment Accounts with Average % Yield for the period

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072587	12/04/2019	1006976	ABBINGTON TRACK CLUB	\$470.00
	40072588	12/04/2019	1003432	AHOLD FINANCIAL SERVICES	\$720.09
	40072589	12/04/2019	1008896	ALVERNIA UNIVERSITY	\$400.00
	40072590	12/04/2019	1001073	AMAZON	\$332.81
	40072591	12/04/2019	007075	AQUA PA	\$3,128.36
	40072592	12/04/2019	10062	ASDOURIAN, CHRISTOPHER	\$59.00
	40072593	12/04/2019	1000953	AVON GROVE CHARTER SCHOOL	\$1,062.13
	40072594	12/04/2019	1002503	BLEEKER, MR. AND MRS. ROBERT	\$1,199.00
	40072595	12/04/2019	10583	BOOTH, DAVID	\$103.00
	40072596	12/04/2019	017340	BSN SPORTS LLC	\$1,706.90
	40072597	12/04/2019	1007181	BUSINESSOLVER.COM, INC.	\$1,823.95
	40072599	12/04/2019	023755	CHESTER COUNTY INT UNIT # 24	\$5,063.79
	40072600	12/04/2019	1008899	CHURCH FARM SCHOOL	\$300.00
	40072601	12/04/2019	1005242	CITY OF PHILADELPHIA	\$1,576.19
	40072602	12/04/2019	1007203	CONSTELLATION NEW ENERGY GAS DIV.	\$6,644.99
	40072603	12/04/2019	029320	CORESOURCE, INC.	\$1,651.32
	40072604	12/04/2019	10729	COSTELLO, PATRICK	\$59.00
	40072605	12/04/2019	1005138	COUNTRY REPORTS	\$96.00
	40072606	12/04/2019	10730	CUTRONA, ANDREW	\$30.00
	40072607	12/04/2019	031600	DAVIS TROPHIES & SPORTSWEAR	\$45.00
	40072608	12/04/2019	10401	DEDE, SCOTT	\$37.00
	40072609	12/04/2019	1001584	DELTA-T GROUP, INC.	\$12,201.42
	40072610	12/04/2019	10464	DORLEY, ANDY	\$59.00
	40072611	12/04/2019	1006204	DOWNINGTOWN WEST TRACK AND FIELD	\$175.00
	40072612	12/04/2019	1003248	EASY WAY SAFETY SERVICES, INC.	\$138.00
	40072613	12/04/2019	1007871	EBS HEALTHCARE INC.	\$4,897.13
	40072614	12/04/2019	040630	ETA/HAND2MIND	\$81.28
	40072615	12/04/2019	042490	FEDERAL EXPRESS CORP	\$44.84
	40072616	12/04/2019	042520	FERGUSON ENT., INC. #501	\$472.07
	40072617	12/04/2019	090920	FERRARO, LARRY & ANTHONY	\$32.50
	40072618	12/04/2019	1008752	FRECKLE EDUCATION INC	\$19,455.00
	40072619	12/04/2019	1001227	GARBER METROLOGY	\$306.25
	40072620	12/04/2019	045850	GARNET VALLEY WRESTLING	\$350.00
	40072621	12/04/2019	1006249	GENERAL HEALTHCARE RESOURCES, INC.	\$22,942.32
	40072622	12/04/2019	1000328	GRAVELY HOCKESSIN	\$8,426.40
	40072623	12/04/2019	10149	HOLZER, RALPH	\$37.00
	40072624	12/04/2019	1007442	INSIGHT WORKFORCE SOLUTIONS LLC	\$102,874.21
	40072625	12/04/2019	1008507	INTEGRITY WORKFORCE SOLUTIONS INC	\$21,645.33
	40072626	12/04/2019	9559	JAFFE, LARRY	\$73.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072627	12/04/2019	1000345	KADES-MARGOLIS CAPITAL	\$200.00
	40072628	12/04/2019	062990	KELVIN ELECTRONICS	\$996.00
	40072629	12/04/2019	062970	KENNEDY INDUSTRIES FULFILLMENT LLC	\$314.50
	40072631	12/04/2019	065200	KRAPF JR & SON INC GEORGE	\$14,709.55
	40072632	12/04/2019	091740	TAX REFUNDS	\$6,821.12
	40072633	12/04/2019	1005310	LIBERTY TOOL	\$282.84
	40072634	12/04/2019	1000346	LINCOLN INVESTMENT PLANNING, INC.	\$525.00
	40072635	12/04/2019	9833	MCNICHOL, JOHN	\$59.00
	40072636	12/04/2019	1000348	METROPOLITAN LIFE INSURANCE CO.	\$138.89
	40072638	12/04/2019	077500	NASCO	\$4,080.52
	40072639	12/04/2019	077430	NATIONAL ASSOC FOR MUSIC ED	\$20.00
	40072644	12/04/2019	079550	OFFICE DEPOT	\$8,673.09
	40072645	12/04/2019	079961	ORIENTAL TRADING CO., INC	\$760.58
	40072646	12/04/2019	080190	PA DEPT OF LABOR & INDUSTRY-B	\$564.14
	40072647	12/04/2019	080172	PALOS SPORTS	\$204.06
	40072648	12/04/2019	080575	PASCD	\$65.00
	40072649	12/04/2019	080590	PASCO	\$366.71
	40072650	12/04/2019	1007748	PAYSCHOOLS	\$125.00
	40072651	12/04/2019	1000062	PHEAA	\$368.37
	40072652	12/04/2019	10226	PORRECA, ANTHONY	\$59.00
	40072653	12/04/2019	1006772	PRO-ED INC.	\$1,596.10
	40072654	12/04/2019	9592	REESE, SCOTT	\$59.00
	40072655	12/04/2019	9592	REESE, SCOTT	\$37.00
	40072656	12/04/2019	085000	RESILITE SPORTS PRODUCTS	\$1,030.00
	40072657	12/04/2019	085325	ROBERTS OXYGEN COMPANY, INC	\$59.85
	40072658	12/04/2019	085720	ROSENAU CO INC, PHILIP	\$106.50
	40072659	12/04/2019	086660	SCHOLASTIC MAGAZINES	\$93.39
	40072660	12/04/2019	1002114	SCHOOLWIDE INC	\$197.99
	40072661	12/04/2019	087815	SHOP RITE OF W.C.	\$117.07
	40072662	12/04/2019	088490	SIR SPEEDY PRINTING #7103	\$835.00
	40072663	12/04/2019	1007781	SOCIAL EXPRESS, THE	\$500.00
	40072664	12/04/2019	1008898	STUDENT SERVICES INC	\$320.00
	40072665	12/04/2019	1005955	SUPERIOR TEXT	\$701.25
	40072666	12/04/2019	091390	SWANSON, INC., ROBERT S	\$575.00
	40072667	12/04/2019	1005662	SWEETWATER SOUND, INC.	\$379.95
	40072668	12/04/2019	10070	TABBUT, EDWARD	\$59.00
	40072669	12/04/2019	090800	STUDENT REFUNDS & REIMBURSMET	\$1,430.00
	40072670	12/04/2019	1002274	THINGS REMEMBERED	\$644.00
	40072671	12/04/2019	092864	TOUCH MATH	\$2,870.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072672	12/04/2019	9303	TRIPP, DAVID	\$73.00
	40072673	12/04/2019	1001324	US DEPT. OF EDUCATION AWG	\$94.00
	40072674	12/04/2019	094403	US FOODSERVICE	\$1,085.57
	40072675	12/04/2019	1007699	US MEDICAL STAFFING, INC.	\$2,985.01
	40072676	12/04/2019	1002676	VERIZON WIRELESS	\$1,217.23
	40072677	12/04/2019	1007837	VOYAGER SOPRIS LEARNING, INC.	\$136.24
	40072678	12/04/2019	049790	W. W. GRAINGER, INC.	\$2,073.71
	40072679	12/04/2019	1001349	WATER GUY, THE	\$23.94
	40072680	12/04/2019	1008367	WEGMANS	\$106.24
	40072681	12/04/2019	1007239	WEST CHESTER COUNSELING LLC	\$600.00
	40072682	12/04/2019	1000059	WEST CHESTER ED SUPPORT PERSONNEL	\$2,981.90
	40072683	12/04/2019	1000058	TRUMARK FCU	\$1,209.90
	40072684	12/04/2019	097096	WEST WHITELAND TOWNSHIP	\$3,946.50
	40072685	12/04/2019	098915	WORTHINGTON DIRECT	\$2,364.25
01	- Total				\$290,661.24
22	40072598	12/04/2019	021581	CDW GOVERNMENT, INC	\$14,981.00
22	- Total				\$14,981.00
30	40072637	12/04/2019	075186	MOBILE MINI, INC	\$114.50
30	- Total				\$114.50
40	40072631	12/04/2019	065200	KRAPF JR & SON INC GEORGE	\$97.65
40	- Total				\$97.65
50	80037578	12/04/2019	1008591	DOMESTIC VIOLENCE CENTER	\$130.00
	80037579	12/04/2019	1008850	HAMPTON INN-CHARLOTTESVILLE, VA	\$270.00
	80037580	12/04/2019	1007442	INSIGHT WORKFORCE SOLUTIONS LLC	\$200.13
	80037581	12/04/2019	062600	KEEN COMPRESSED GAS CO	\$62.00
	80037582	12/04/2019	079853	ON THE GO KIDS, INC	\$247.07
	80037583	12/04/2019	089914	SPRINGFIELD COUNTRY CLUB	\$1,000.00
	80037584	12/04/2019	1008836	STEELE ORCHID	\$265.00
50	- Total				\$2,174.20
51	80037585	12/04/2019	065200	KRAPF JR & SON INC GEORGE	\$17,672.87
	80037586	12/04/2019	086540	SCHOLASTIC BOOK FAIRS	\$3,953.94
	80037587	12/04/2019	090238	STATE MUSEUM OF PENNSYLVANIA	\$570.00
	80037588	12/04/2019	1008898	STUDENT SERVICES INC	\$320.00
	80037589	12/04/2019	093556	UNITED SPORTS TRAINING CENTER	\$860.00
	80037590	12/04/2019	094325	UNIVERSITY OF OREGON	\$262.50

**West Chester Area School District
Check Register**

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
51	- Total				\$23,639.31
Overall - Total					\$331,567.90

**West Chester Area School District
Electronic Funds Transfer Register**

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	V1003531	12/04/2019	030700	DAILY LOCAL NEWS	\$107.34
	V1003532	12/04/2019	032900	DEMCO , INC.	\$153.31
	V1003533	12/04/2019	043500	FLINN SCIENTIFIC	\$3,063.54
	V1003534	12/04/2019	1007455	HOMELAND INDUSTRIAL SUPPLY	\$307.86
	V1003535	12/04/2019	065400	KURTZ BROS	\$13.80
	V1003536	12/04/2019	1000578	LEARNING A-Z	\$8,076.35
	V1003537	12/04/2019	075220	MUSIC & ARTS CENTERS	\$767.23
	V1003538	12/04/2019	078920	NEFF COMPANY, THE	\$38.45
	V1003539	12/04/2019	077475	PARTS SERVICE - FRAZER	\$557.14
	V1003540	12/04/2019	1007217	PARTSTOWN, LLC	\$38.00
	V1003541	12/04/2019	080980	PENN OFFICE PRODUCTS	\$990.98
	V1003542	12/04/2019	084465	REALLY GOOD STUFF	\$49.97
	V1003543	12/04/2019	086700	SCHOOL HEALTH CORPORATION	\$813.67
	V1003544	12/04/2019	1000032	SCHOOL OUTFITTERS, LLC	\$245.78
	V1003545	12/04/2019	086710	SCHOOL SPECIALTY INC	\$4,418.60
	V1003546	12/04/2019	1000056	UNITED WAY OF CHESTER COUNTY	\$762.34
	V1003547	12/04/2019	095760	WEINSTEIN SUPPLY CORPORATION	\$477.95
01	- Total				\$20,882.31
50	V5000321	12/04/2019	1004184	CUSTOMINK	\$755.85
	V5000322	12/04/2019	093337	TUTTLE MARKETING SVCS INC	\$203.56
	V5000323	12/04/2019	095915	WERNER COACH	\$1,918.00
50	- Total				\$2,877.41
51	V5000324	12/04/2019	049450	GOPHER SPORT	\$218.32
51	- Total				\$218.32
Overall - Total					\$23,978.04

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072686	12/11/2019	1008801	ACS CONSULTANTS INC	\$2,304.75
	40072687	12/11/2019	1003432	AHOLD FINANCIAL SERVICES	\$161.95
	40072688	12/11/2019	1004912	ALTA LANGUAGE SERVICES, INC.	\$3,120.35
	40072689	12/11/2019	1007831	ALVAREZ, MARISOL	\$250.78
	40072690	12/11/2019	1001073	AMAZON	\$3,276.99
	40072691	12/11/2019	007150	APPLE COMPUTER, INC	\$685.35
	40072692	12/11/2019	007075	AQUA PA	\$9,979.10
	40072693	12/11/2019	010830	BARNES & NOBLE INC.	\$926.93
	40072694	12/11/2019	1006591	BAYADA HOME HEALTH CARE	\$1,612.50
	40072695	12/11/2019	1007468	BENEFIT RESOURCE, INC.	\$288.00
	40072696	12/11/2019	1008511	BERKS DEAF AND HARD OF HEARING	\$25,944.19
	40072698	12/11/2019	091740	TAX REFUNDS	\$714.88
	40072699	12/11/2019	1004955	BRADLEY, SANDRA	\$1,274.96
	40072700	12/11/2019	017340	BSN SPORTS LLC	\$171.00
	40072701	12/11/2019	018675	BUTLER, ROBERTA	\$70.00
	40072702	12/11/2019	020465	CAMPBILL SPECIAL SCHOOLS, INC.	\$5,072.00
	40072703	12/11/2019	1003362	CARLSON, MARTHA	\$169.84
	40072704	12/11/2019	1008895	CASEY & KIRSCH PUBLISHERS	\$50.00
	40072706	12/11/2019	1008868	CENTER FOR FAMILIES	\$1,210.65
	40072707	12/11/2019	023755	CHESTER COUNTY INT UNIT # 24	\$108,733.09
	40072709	12/11/2019	027050	COLONIAL VILLAGE MEAT MARKETS	\$338.88
	40072710	12/11/2019	027220	COMCAST CABLE	\$61.95
	40072712	12/11/2019	028880	CONWAY POWER EQUIPMENT INC	\$131.93
	40072713	12/11/2019	029540	COUNCIL FOR EXCEPTIONAL	\$115.00
	40072714	12/11/2019	1001785	DAKTRONICS	\$38.00
	40072715	12/11/2019	032540	DELL COMPUTER CORPORATION	\$1,249.99
	40072716	12/11/2019	1001584	DELTA-T GROUP, INC.	\$40,408.62
	40072717	12/11/2019	1008908	DETWILER, MR. AND MRS. DETWILER	\$15,000.00
	40072718	12/11/2019	1005210	DIRECT ENERGY BUSINESS	\$1.07
	40072719	12/11/2019	035280	DISTRICT ONE ATHLETIC DIR ASSN	\$35.00
	40072721	12/11/2019	10464	DORLEY, ANDY	\$29.50
	40072722	12/11/2019	1003248	EASY WAY SAFETY SERVICES, INC.	\$390.00
	40072723	12/11/2019	1008353	EI US LLC / LEARN WELL SERVICES	\$91.00
	40072724	12/11/2019	040083	ELWYN INC	\$12,047.40
	40072725	12/11/2019	1007608	FICK EDUCATIONAL SERVICES, LLC	\$2,713.75
	40072726	12/11/2019	10460	FOGEL, KARL	\$37.00
	40072727	12/11/2019	10716	FORD, BARBRA J.	\$29.50
	40072729	12/11/2019	1008569	GARNET VALLEY SCIENCE OLYMPIAD	\$190.00
	40072730	12/11/2019	1006249	GENERAL HEALTHCARE RESOURCES, INC.	\$3,280.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072731	12/11/2019	1008457	GIORGIO'S PIZZA & SUBS	\$311.39
	40072734	12/11/2019	10826	GRAY, GEROME	\$40.00
	40072735	12/11/2019	050075	GREAT AMERICA FINANCIAL SERVICES	\$2,939.59
	40072736	12/11/2019	050830	GREEN VALLEY BOOK COMPANY	\$1,375.04
	40072737	12/11/2019	9121	GREGORY, MAUREEN	\$40.00
	40072739	12/11/2019	091740	TAX REFUNDS	\$1,724.99
	40072740	12/11/2019	1007133	HEMPFIELD SCHOOL DISTRICT	\$2,345.55
	40072741	12/11/2019	1003209	HENDERSON VOLLEYBALL BOOSTER CLUB	\$215.00
	40072743	12/11/2019	1008859	HORN PLUMBING	\$1,294.00
	40072744	12/11/2019	056400	HOUGHTON MIFFLIN HARCOURT CO	\$1,337.10
	40072745	12/11/2019	9945	HUANG, NATHAN	\$40.00
	40072746	12/11/2019	1008195	INK TONER STORE	\$347.75
	40072747	12/11/2019	1007442	INSIGHT WORKFORCE SOLUTIONS LLC	\$32,486.28
	40072748	12/11/2019	1008507	INTEGRITY WORKFORCE SOLUTIONS INC	\$21,383.25
	40072750	12/11/2019	10383	JAMES, JASON	\$37.00
	40072752	12/11/2019	1000345	KADES-MARGOLIS CAPITAL	\$200.00
	40072753	12/11/2019	062600	KEEN COMPRESSED GAS CO	\$94.46
	40072754	12/11/2019	1008902	KENNETT MIDDLE SCHOOL	\$280.00
	40072756	12/11/2019	1002580	KRAFCHICK, DR. MICHAEL	\$1,050.00
	40072758	12/11/2019	065200	KRAPF JR & SON INC GEORGE	\$27,842.97
	40072759	12/11/2019	065200	KRAPF JR & SON INC GEORGE	\$823,100.72
	40072761	12/11/2019	1000346	LINCOLN INVESTMENT PLANNING, INC.	\$525.00
	40072762	12/11/2019	1000250	LINDAMOOD-BELL LEARNING PROCESSES	\$6,967.00
	40072763	12/11/2019	1005143	MAILROOM SYSTEMS, INC.	\$246.27
	40072764	12/11/2019	1008748	MARSHALL, EVA	\$57.77
	40072765	12/11/2019	1007760	MATTHEWS PAOLI FORD	\$103.32
	40072766	12/11/2019	072070	MCANDREWS LAW OFFICES	\$5,000.00
	40072767	12/11/2019	1007839	MEJIA, SAURY A.	\$86.47
	40072768	12/11/2019	1000348	METROPOLITAN LIFE INSURANCE CO.	\$138.89
	40072769	12/11/2019	1007509	MARSHALL MEMO	\$50.00
	40072771	12/11/2019	1001546	MOLINA, JOHANNA	\$121.06
	40072772	12/11/2019	077500	NASCO	\$615.80
	40072773	12/11/2019	10717	NELSON, CASEY	\$40.00
	40072774	12/11/2019	079853	ON THE GO KIDS, INC	\$474.79
	40072775	12/11/2019	079853	ON THE GO KIDS, INC	\$366,655.96
	40072776	12/11/2019	1004284	O-REPS.COM	\$214.85
	40072777	12/11/2019	079961	ORIENTAL TRADING CO., INC	\$524.94
	40072778	12/11/2019	1008907	O'ROURKE, WILLIAM AND ANNE MARIE	\$1,947.50
	40072779	12/11/2019	1003893	PA SCHOOL FOR THE DEAF	\$6,200.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072780	12/11/2019	1007540	PASCUAL HERNANDEZ, ELIZABETH	\$86.48
	40072781	12/11/2019	1007529	PASTNER JAFFE, MORGAN ROSE	\$242.13
	40072782	12/11/2019	080622	PATHWAY SCHOOL, THE	\$2,802.20
	40072784	12/11/2019	1007748	PAYSCHOOLS	\$375.00
	40072785	12/11/2019	080091	PDM SERVICE CO	\$7,418.75
	40072786	12/11/2019	082150	PECOENERGY COMPANY	\$185,023.09
	40072787	12/11/2019	082150	PECO ENERGY COMPANY	\$453.67
	40072788	12/11/2019	080887	PEDIATRIC THERAPEUTICS SVC INC	\$106,645.54
	40072789	12/11/2019	090425	PENNSYLVANIA SCIENCE OLYMPIAD	\$560.00
	40072791	12/11/2019	1003736	PETROLEUM TRADERS CORP.	\$120,281.69
	40072792	12/11/2019	1000062	PHEAA	\$368.37
	40072793	12/11/2019	081155	PIAA FOUNDATION	\$95.00
	40072796	12/11/2019	1004513	PURE HEALTH SOLUTIONS INC	\$44.00
	40072797	12/11/2019	9952	RISOLI, BOB	\$64.00
	40072798	12/11/2019	1003686	RUSTIN SCIENCE OLYMPIAD	\$220.00
	40072799	12/11/2019	086650	SCHOLASTIC INC	\$790.65
	40072800	12/11/2019	1007927	SCHOOLGY INC.	\$500.00
	40072801	12/11/2019	086590	SDIC - SCHOOL DISTRICTS	\$9,376.28
	40072804	12/11/2019	087815	SHOP RITE OF W.C.	\$1,358.50
	40072807	12/11/2019	1007009	SPRING-FORD HIGH SCHOOL	\$225.00
	40072808	12/11/2019	090890	STRATFORD FRIENDS SCHOOL	\$41,136.00
	40072809	12/11/2019	091068	SUN VALLEY H. S.	\$3,840.00
	40072810	12/11/2019	090310	THOM STECHER AND ASSOCIATES	\$1,000.00
	40072812	12/11/2019	1006535	TORRINGTON BRUSH WORKS	\$116.13
	40072814	12/11/2019	1006474	TRI-STATE ELEVATOR COMPANY, INC.	\$259.75
	40072815	12/11/2019	093600	UNITED REFRIGERATION CO	\$833.94
	40072816	12/11/2019	1007797	URSINUS COLLEGE	\$500.00
	40072817	12/11/2019	1007699	US MEDICAL STAFFING, INC.	\$1,878.16
	40072818	12/11/2019	049790	W. W. GRAINGER, INC.	\$78.36
	40072819	12/11/2019	1008367	WEGMANS	\$93.66
	40072820	12/11/2019	1000059	WEST CHESTER ED SUPPORT PERSONNEL	\$2,981.90
	40072821	12/11/2019	1000058	TRUMARK FCU	\$1,226.25
	40072823	12/11/2019	098060	WILSON LANGUAGE TRAINING CORP	\$633.74
	40072825	12/11/2019	1002657	WILSON, JAMES C	\$100.00
	40072827	12/11/2019	10212	YOCHIM JR, JOE	\$64.00
	40072828	12/11/2019	1008446	ZAVALA ROSILES, JOSE A.	\$121.07
01	- Total				\$2,042,453.92
22	40072705	12/11/2019	021581	CDW GOVERNMENT, INC	\$19,961.50

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
22	40072711	12/11/2019	1004703	COMSTAR TECHNOLOGIES	\$4,709.13
22 - Total					\$24,670.63
29	40072720	12/11/2019	10464	DORLEY, ANDY	\$29.50
	40072732	12/11/2019	9815	GLENN, GREG	\$73.00
	40072733	12/11/2019	9966	GRACI, PAUL	\$36.50
	40072742	12/11/2019	10829	HILL, ROBERT	\$73.00
	40072755	12/11/2019	9531	KIENLE, JOE	\$29.50
	40072760	12/11/2019	10581	KUHN, STEPHEN	\$146.00
	40072770	12/11/2019	10727	MIDDLETON JR., ARNOLD	\$29.50
	40072773	12/11/2019	10717	NELSON, CASEY	\$109.50
	40072783	12/11/2019	9164	PAWLOWSKI, LORETTA	\$109.50
	40072794	12/11/2019	10635	POLLOCK, REGINA	\$73.00
	40072795	12/11/2019	10226	PORRECA, ANTHONY	\$73.00
	40072805	12/11/2019	10575	SHOWELL, ALLEN	\$109.50
	40072811	12/11/2019	9093	THOMAS, LUTHER	\$73.00
	40072813	12/11/2019	9303	TRIPP, DAVID	\$73.00
	40072822	12/11/2019	9561	WHITE, MATT	\$73.00
	40072824	12/11/2019	10737	WILSON, BOB	\$73.00
	40072826	12/11/2019	9210	WORRELL, RALPH, II	\$29.50
29 - Total					\$1,213.00
30	40072697	12/11/2019	1004477	BLACKNEY HAYES ARCHITECTS	\$7,345.17
	40072708	12/11/2019	025930	CLINGER, CORP., WILLIAM H.	\$27,597.27
	40072738	12/11/2019	1007152	GUY M. COOPER, INC.	\$8,910.00
	40072749	12/11/2019	1002239	ISIGN	\$10,881.00
	40072751	12/11/2019	1005435	JAY R. REYNOLDS, INC.	\$8,045.55
	40072790	12/11/2019	1006242	PEROTTO BUILDERS, LTD.	\$153,026.63
	40072802	12/11/2019	1007154	SHA-NIC, INC.	\$305.40
	40072806	12/11/2019	088100	SIEMENS INDUSTRY INC.	\$22,555.43
30 - Total					\$238,666.45
40	40072699	12/11/2019	1004955	BRADLEY, SANDRA	\$102.97
	40072728	12/11/2019	044020	FRANKLIN INSTITUTE	\$525.00
	40072784	12/11/2019	1007748	PAYSCHOOLS	\$784.00
40 - Total					\$1,411.97
50	80037591	12/11/2019	1006932	COSTUMER, INC., THE	\$1,175.81
	80037592	12/11/2019	1000406	DECA	\$4,600.00
	80037593	12/11/2019	1008897	GOMEZ, WILFRED E.	\$341.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
50	80037594	12/11/2019	077190	MUSIC THEATRE INTERNATIONAL	\$5,560.00
50 - Total					\$11,676.81
51	80037595	12/11/2019	1003963	CCWA/PARADISE FARM CAMPS	\$1,088.00
	80037596	12/11/2019	1007485	CMF VENDING	\$71.50
	80037597	12/11/2019	044020	FRANKLIN INSTITUTE	\$50.00
	80037598	12/11/2019	1004834	GEORGETOWN INTERNATIONAL RELATIONS	\$1,855.00
	80037599	12/11/2019	048452	GLEN ACRES PTO	\$1,750.00
	80037600	12/11/2019	1006664	HISTORIC PHILADELPHIA, INC.	\$1,426.00
	80037601	12/11/2019	1007882	MUSEUM OF THE AMERICAN REVOLUTION	\$1,042.40
	80037602	12/11/2019	078300	NATIONAL CONSTITUTION CENTER	\$499.50
	80037603	12/11/2019	1007748	PAYSCHOOLS	\$332.00
	80037604	12/11/2019	081580	PEPSI-COLA OF PHILA/DELAWARE	\$243.57
	80037605	12/11/2019	082158	PHILADELPHIA MUSEUM OF ART	\$464.00
	80037606	12/11/2019	086540	SCHOLASTIC BOOK FAIRS	\$2,895.39
51 - Total					\$11,717.36
80	50000703	12/11/2019	090800	STUDENT REFUNDS & REIMBURSMENT	\$4.30
80 - Total					\$4.30
Overall - Total					\$2,331,814.44

**West Chester Area School District
Electronic Funds Transfer Register**

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	V1003548	12/11/2019	1007696	AARDVARK PEST CONTROL SERVICES INC.	\$1,135.00
	V1003549	12/11/2019	009490	AUTORENT OF WEST CHESTER, INC	\$53.98
	V1003550	12/11/2019	014300	BLICK ART MATERIALS	\$448.33
	V1003552	12/11/2019	032952	DENNEY ELECTRIC SUPPLY	\$1,378.90
	V1003553	12/11/2019	043605	FOX ROTHSCHILD LLP	\$18,424.59
	V1003554	12/11/2019	049450	GOPHER SPORT	\$1,196.93
	V1003555	12/11/2019	051180	GOSHEN SIGN PRODUCTS	\$70.00
	V1003556	12/11/2019	060970	JOHNSTONE SUPPLY INC	\$315.26
	V1003557	12/11/2019	067222	LEGO EDUCATION	\$1,647.80
	V1003558	12/11/2019	077475	PARTS SERVICE - FRAZER	\$1,214.44
	V1003559	12/11/2019	1007124	REPUBLIC SERVICES, INC.	\$6,934.37
	V1003560	12/11/2019	086700	SCHOOL HEALTH CORPORATION	\$345.89
	V1003561	12/11/2019	092000	TAYLORS MUSIC STORE	\$650.00
	V1003562	12/11/2019	1001416	ULINE	\$211.67
	V1003563	12/11/2019	1000056	UNITED WAY OF CHESTER COUNTY	\$760.34
V1003564	12/11/2019	094345	UNRUH, TURNER, BURKE & FREES	\$9,893.56	
V1003565	12/11/2019	1006367	WB MASON COMPANY	\$11,292.00	
01	- Total				\$55,973.08
22	V1003564	12/11/2019	094345	UNRUH, TURNER, BURKE & FREES	\$60.00
22	- Total				\$60.00
27	V1003551	12/11/2019	1006738	D.L. HOWELL AND ASSOCIATES	\$348.00
	V1003566	12/11/2019	1008068	WILLIAMS SCOTSMAN, INC	\$4,911.62
27	- Total				\$5,259.62
30	V1003564	12/11/2019	094345	UNRUH, TURNER, BURKE & FREES	\$9,383.85
30	- Total				\$9,383.85
50	V5000325	12/11/2019	1004184	CUSTOMINK	\$717.07
50	- Total				\$717.07
51	V5000326	12/11/2019	093356	TYLER ARBORETUM	\$792.00
51	- Total				\$792.00
Overall - Total					\$72,185.60

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072829	12/18/2019	1006947	A. G. MAURO COMPANY	\$670.00
	40072830	12/18/2019	9539	ABPLANALP, DICK	\$64.00
	40072831	12/18/2019	1007595	ABSOLUTE FENCING GEAR, INC.	\$277.44
	40072832	12/18/2019	1003432	AHOLD FINANCIAL SERVICES	\$451.80
	40072833	12/18/2019	1001073	AMAZON	\$1,162.27
	40072835	12/18/2019	007075	AQUA PA	\$14,172.16
	40072836	12/18/2019	007351	ARAMARK UNIFORM SERVICES	\$103.29
	40072837	12/18/2019	007420	ARBOR SCIENTIFIC CO	\$239.97
	40072838	12/18/2019	1008239	ARLOTTO, DANTON	\$350.00
	40072839	12/18/2019	1005446	ASSOCIATED TRUCK PARTS	\$450.00
	40072840	12/18/2019	1004484	BARBACANE THORNTON & COMPANY	\$4,900.00
	40072841	12/18/2019	010830	BARNES & NOBLE INC.	\$101.35
	40072842	12/18/2019	9560	BARTON, JOHN	\$64.00
	40072843	12/18/2019	012700	BERKHEIMER ASSOC H A	\$6,554.40
	40072844	12/18/2019	015300	BOROUGH OF WEST CHESTER	\$1,271.23
	40072845	12/18/2019	10111	BORTZ, DAVID	\$64.00
	40072846	12/18/2019	1004955	BRADLEY, SANDRA	\$2,343.12
	40072847	12/18/2019	9257	BRIM, WILLIAM	\$64.00
	40072848	12/18/2019	017340	BSN SPORTS LLC	\$7,866.62
	40072849	12/18/2019	1002593	CAMPBELL, JOHN	\$195.00
	40072851	12/18/2019	1008864	CENTENNIAL SCHOOL DISTRICT	\$275.00
	40072852	12/18/2019	1008865	CM3 BUILDING SOLUTIONS INC	\$230.00
	40072854	12/18/2019	1007203	CONSTELLATION NEW ENERGY GAS DIV.	\$15,796.83
	40072855	12/18/2019	1008731	CROWN CASTLE	\$12,105.28
	40072856	12/18/2019	1006843	D. ARMSTRONG INSTALLATIONS	\$440.00
	40072857	12/18/2019	031600	DAVIS TROPHIES & SPORTSWEAR	\$138.75
	40072858	12/18/2019	032540	DELL COMPUTER CORPORATION	\$682.97
	40072859	12/18/2019	10462	DEVER, ALICIA	\$64.00
	40072860	12/18/2019	9095	DI FELICE, RICHARD	\$64.00
	40072861	12/18/2019	1004537	DIFFERENT ROADS TO LEARNING	\$317.85
	40072862	12/18/2019	9645	ELY, KEITH	\$70.00
	40072864	12/18/2019	040630	ETA/HAND2MIND	\$382.14
	40072865	12/18/2019	042490	FEDERAL EXPRESS CORP	\$85.62
	40072866	12/18/2019	042520	FERGUSON ENT., INC. #501	\$374.38
	40072867	12/18/2019	10332	FISHER, ERIC	\$64.00
	40072868	12/18/2019	1008368	FLEXIP SOLUTIONS INC	\$4,788.07
	40072870	12/18/2019	10677	GAL, LARRY	\$64.00
	40072871	12/18/2019	1001227	GARBER METROLOGY	\$515.29
	40072872	12/18/2019	1007576	GARNET VALLEY MENS LACROSSE	\$250.00

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Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072873	12/18/2019	1008457	GIORGIO'S PIZZA & SUBS	\$102.11
	40072874	12/18/2019	049010	GOOD FELLOWSHIP AMBULANCE CLUB	\$1,000.00
	40072875	12/18/2019	050075	GREAT AMERICA FINANCIAL SERVICES	\$4,329.04
	40072877	12/18/2019	1007804	GREAT VALLEY HIGH SCHOOL	\$110.00
	40072878	12/18/2019	1007020	H. C. NYE SERVICE CO.	\$1,350.00
	40072880	12/18/2019	1002042	HEISER LOGISTICS	\$322.08
	40072881	12/18/2019	054645	HILLYARD, INC.	\$2,605.00
	40072883	12/18/2019	055560	HOME DEPOT CREDIT SERVICES	\$9,220.10
	40072884	12/18/2019	057932	IMMACULATA UNIVERSITY	\$500.00
	40072885	12/18/2019	1007808	IMPERIAL BAG & PAPER	\$3,062.84
	40072886	12/18/2019	1008195	INK TONER STORE	\$347.90
	40072887	12/18/2019	1007442	INSIGHT WORKFORCE SOLUTIONS LLC	\$4,540.58
	40072888	12/18/2019	1000335	INTELLICOM SYSTEMS, INC.	\$2,725.50
	40072889	12/18/2019	1007905	ISOLVED HCM LLC	\$1,462.50
	40072891	12/18/2019	1001058	KAZANJIAN PIANO SERVICE	\$210.00
	40072892	12/18/2019	062600	KEEN COMPRESSED GAS CO	\$248.52
	40072893	12/18/2019	091740	TAX REFUNDS	\$852.87
	40072894	12/18/2019	065200	KRAPF JR & SON INC GEORGE	\$1,082.18
	40072895	12/18/2019	065710	LAKESHORE LEARNING MATERIALS	\$506.23
	40072896	12/18/2019	1005310	LIBERTY TOOL	\$199.00
	40072897	12/18/2019	069080	MAA AMERICAN MATH COMPETITIONS	\$137.00
	40072898	12/18/2019	10072	MATTIONI, RICHARD	\$64.00
	40072899	12/18/2019	1008682	MCKESSON MEDICAL	\$63.31
	40072901	12/18/2019	073020	MCMASTER-CARR SUPPLY CO	\$44.47
	40072902	12/18/2019	1007554	MEDIA SUPPLY, INC.	\$621.30
	40072904	12/18/2019	9170	MENTZER, MIKE	\$40.00
	40072905	12/18/2019	1006697	MODERN GROUP LTD.	\$2,150.00
	40072907	12/18/2019	1008616	MOVING MINDS	\$2,290.66
	40072909	12/18/2019	077500	NASCO	\$326.10
	40072910	12/18/2019	1008757	NORTHEAST STAGE LLC	\$27,400.00
	40072911	12/18/2019	1006673	NORTHERN SPEECH SERVICES	\$120.12
	40072912	12/18/2019	080100	PAECT,	\$35.00
	40072913	12/18/2019	1008200	PANERA BREAD	\$689.83
	40072914	12/18/2019	080590	PASCO	\$693.75
	40072915	12/18/2019	1008214	PATELMO'S PIZZERIA	\$402.95
	40072916	12/18/2019	080750	PAXTON/PATTERSON	\$356.81
	40072917	12/18/2019	1007748	PAYSCHOOLS	\$25.00
	40072918	12/18/2019	1007567	PCMG, INC.	\$1,449.90
	40072919	12/18/2019	080091	PDM SERVICE CO	\$105.00

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Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072920	12/18/2019	081550	PEPPER & SON INC J W	\$69.47
	40072921	12/18/2019	081640	PERMA-BOUND	\$585.60
	40072922	12/18/2019	1003736	PETROLEUM TRADERS CORP.	\$16,889.41
	40072924	12/18/2019	1004513	PURE HEALTH SOLUTIONS INC	\$58.40
	40072925	12/18/2019	1005844	RELIANCE STANDARD LIFE	\$24,405.48
	40072926	12/18/2019	1005267	RICOH USA, INC.	\$194.48
	40072927	12/18/2019	085720	ROSENAU CO INC, PHILIP	\$1,486.81
	40072928	12/18/2019	085750	ROTHWELL DOCUMENT SOLUTIONS	\$231.75
	40072929	12/18/2019	086650	SCHOLASTIC INC	\$226.69
	40072930	12/18/2019	1006781	SCHOOLMART	\$1,041.75
	40072932	12/18/2019	087815	SHOP RITE OF W.C.	\$1,097.12
	40072933	12/18/2019	088490	SIR SPEEDY PRINTING #7103	\$754.00
	40072935	12/18/2019	090940	STUMPS PARTY / SHINDIGZ	\$409.93
	40072936	12/18/2019	1005662	SWEETWATER SOUND, INC.	\$708.64
	40072937	12/18/2019	1000747	SWIM SHOP, THE	\$1,205.50
	40072938	12/18/2019	10070	TABBUT, EDWARD	\$64.00
	40072939	12/18/2019	1008380	TELCO HOLDINGS INC	\$343.75
	40072940	12/18/2019	1008422	TELESYSTEM	\$6,970.65
	40072941	12/18/2019	1001150	TRAINER'S WAREHOUSE	\$109.48
	40072942	12/18/2019	1006474	TRI-STATE ELEVATOR COMPANY, INC.	\$8,825.00
	40072943	12/18/2019	1006892	U. S. BANK EQUIPMENT FINANCE	\$4,263.14
	40072944	12/18/2019	093600	UNITED REFRIGERATION CO	\$278.38
	40072945	12/18/2019	1004404	UPBEAT SITE FURNISHINGS	\$2,210.06
	40072946	12/18/2019	1007797	URSINUS COLLEGE	\$500.00
	40072947	12/18/2019	094403	US FOODSERVICE	\$1,462.84
	40072948	12/18/2019	093395	US GAMES	\$4,009.32
	40072949	12/18/2019	049790	W. W. GRAINGER, INC.	\$1,991.03
	40072950	12/18/2019	1008367	WEGMANS	\$69.83
	40072952	12/18/2019	1007278	WILMINGTON TRUST	\$520.00
	40072953	12/18/2019	098060	WILSON LANGUAGE TRAINING CORP	\$2,311.20
01	- Total				\$233,158.18
22	40072833	12/18/2019	1001073	AMAZON	\$382.39
	40072834	12/18/2019	007150	APPLE COMPUTER, INC	\$3,940.00
	40072850	12/18/2019	021581	CDW GOVERNMENT, INC	\$49,262.10
22	- Total				\$53,584.49
29	40072863	12/18/2019	9963	ELY, SCOTT	\$76.00
	40072869	12/18/2019	10460	FOGEL, KARL	\$51.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
29	40072876	12/18/2019	10286	GREEN, RON	\$73.00
	40072890	12/18/2019	10380	JACKSON, TERESA	\$78.00
	40072900	12/18/2019	10601	MCKNIGHT, KEVIN	\$55.00
	40072906	12/18/2019	10728	MORITZ, ADAM	\$78.00
	40072908	12/18/2019	9830	MURRAY, JIMMY	\$73.00
	40072923	12/18/2019	10226	PORRECA, ANTHONY	\$51.00
	40072934	12/18/2019	10077	STERLING, DARRELL	\$73.00
	40072936	12/18/2019	1005662	SWEETWATER SOUND, INC.	\$708.65
29 - Total					\$1,316.65
30	40072931	12/18/2019	1007154	SHA-NIC, INC.	\$2,880.00
30 - Total					\$2,880.00
40	40072846	12/18/2019	1004955	BRADLEY, SANDRA	\$102.97
	40072853	12/18/2019	1008183	COHEN LLC, LORETTA	\$2,839.97
	40072879	12/18/2019	090800	STUDENT REFUNDS & REIMBURSEMENT	\$98.00
	40072903	12/18/2019	090800	STUDENT REFUNDS & REIMBURSEMENT	\$98.00
	40072951	12/18/2019	090800	STUDENT REFUNDS & REIMBURSEMENT	\$98.00
	40072954	12/18/2019	090800	STUDENT REFUNDS & REIMBURSEMENT	\$98.00
	40072955	12/18/2019	090800	STUDENT REFUNDS & REIMBURSEMENT	\$98.00
40 - Total					\$3,432.94
50	80037607	12/18/2019	057932	IMMACULATA UNIVERSITY	\$500.00
	80037608	12/18/2019	1006810	MU ALPHA THETA	\$400.00
50 - Total					\$900.00
51	80037609	12/18/2019	031600	DAVIS TROPHIES & SPORTSWEAR	\$162.00
	80037610	12/18/2019	1002986	EXECUTIVE COACH, INC.	\$100.00
	80037611	12/18/2019	090800	STUDENT REFUNDS & REIMBURSEMENT	\$30.00
	80037612	12/18/2019	1007497	MELARD COACH LLC	\$135.00
	80037613	12/18/2019	1007324	PROGRAPH, INC	\$306.00
	80037614	12/18/2019	1004513	PURE HEALTH SOLUTIONS INC	\$44.00
	80037615	12/18/2019	086540	SCHOLASTIC BOOK FAIRS	\$3,718.76
51 - Total					\$4,495.76
80	50000704	12/18/2019	1007748	PAYSCHOOLS	\$735.00
80 - Total					\$735.00
Overall - Total					\$300,503.03

West Chester Area School District Electronic Funds Transfer Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	V1003567	12/18/2019	014300	BLICK ART MATERIALS	\$920.21
	V1003568	12/18/2019	019790	CAPSTONE PRESS	\$1,580.91
	V1003569	12/18/2019	021100	CAROLINA BIOLOGICAL	\$43,818.01
	V1003570	12/18/2019	028800	CONTINENTAL PRESS INC	\$1,612.80
	V1003571	12/18/2019	032900	DEMCO , INC.	\$917.81
	V1003572	12/18/2019	032952	DENNEY ELECTRIC SUPPLY	\$376.75
	V1003573	12/18/2019	043490	FOLLETT LIBRARY RESOURCES	\$1,501.65
	V1003574	12/18/2019	042300	FAULKNER PONTIAC BUICK	\$591.59
	V1003575	12/18/2019	043500	FLINN SCIENTIFIC	\$2,357.93
	V1003576	12/18/2019	1007101	FOLLETT SCHOOL SOLUTIONS, INC.	\$453.24
	V1003577	12/18/2019	049450	GOPHER SPORT	\$472.80
	V1003578	12/18/2019	051180	GOSHEN SIGN PRODUCTS	\$76.00
	V1003579	12/18/2019	062980	KELLAM LAWN MOWER	\$88.35
	V1003580	12/18/2019	065400	KURTZ BROS	\$114.56
	V1003581	12/18/2019	1000578	LEARNING A-Z	\$66.63
	V1003582	12/18/2019	075220	MUSIC & ARTS CENTERS	\$2,138.88
	V1003583	12/18/2019	077475	PARTS SERVICE - FRAZER	\$733.29
	V1003584	12/18/2019	080980	PENN OFFICE PRODUCTS	\$194.91
	V1003585	12/18/2019	002820	RIDDELL/ALL AMERICAN	\$40.00
	V1003586	12/18/2019	086710	SCHOOL SPECIALTY INC	\$1,480.08
	V1003587	12/18/2019	092000	TAYLORS MUSIC STORE	\$776.90
	V1003588	12/18/2019	093163	TREVDAN BUILDING SUPPLY	\$1,651.96
	V1003589	12/18/2019	093609	U.S. MUNICIPAL SUPPLY, INC.	\$77.79
	V1003590	12/18/2019	094620	VERNIER SOFTWARE & TECHNOLOGY LLC	\$2,387.91
	V1003591	12/18/2019	1006367	WB MASON COMPANY	\$2,540.70
V1003592	12/18/2019	095760	WEINSTEIN SUPPLY CORPORATION	\$141.30	
V1003593	12/18/2019	1004004	WORKPLACE CENTRAL	\$281.02	
01 - Total					\$67,393.98
50	V5000327	12/18/2019	1006372	CROWN TROPHY OF WILMINGTON	\$832.90
	V5000328	12/18/2019	093337	TUTTLE MARKETING SVCS INC	\$604.00
50 - Total					\$1,436.90
51	V5000329	12/18/2019	019790	CAPSTONE PRESS	\$255.88
	V5000330	12/18/2019	1007101	FOLLETT SCHOOL SOLUTIONS, INC.	\$343.38
51 - Total					\$599.26
Overall - Total					\$69,430.14

**West Chester Area School District
Check Register**

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072956	12/19/2019	1000348	METROPOLITAN LIFE INSURANCE CO.	\$3,047.00
01	- Total				\$3,047.00
Overall - Total					\$3,047.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40072957	12/31/2019	1008487	A TO Z BOOKS LLC	\$108.38
	40072958	12/31/2019	1005152	AAA RENTALS OF DOWNINGTOWN	\$390.00
	40072959	12/31/2019	1005942	ACCO BRANDS	\$1,712.88
	40072960	12/31/2019	1007051	ACE HARDWARE	\$104.06
	40072961	12/31/2019	1005135	AED SUPERSTORE	\$398.00
	40072962	12/31/2019	1003432	AHOLD FINANCIAL SERVICES	\$685.05
	40072964	12/31/2019	1001073	AMAZON	\$2,487.37
	40072965	12/31/2019	1006528	AMERICAN BACKFLOW PRODUCTS COMPANY	\$102.63
	40072966	12/31/2019	005700	AMERICAN LIBRARY ASSOC	\$77.25
	40072967	12/31/2019	007150	APPLE COMPUTER, INC	\$4,811.95
	40072968	12/31/2019	007420	ARBOR SCIENTIFIC CO	\$601.92
	40072969	12/31/2019	1006471	ASAP HYDRAULICS EXTON LLC	\$335.97
	40072971	12/31/2019	1000440	ASEBA	\$118.00
	40072973	12/31/2019	9036	BAILEY, BUD	\$73.00
	40072974	12/31/2019	010830	BARNES & NOBLE INC.	\$422.71
	40072975	12/31/2019	9560	BARTON, JOHN	\$64.00
	40072976	12/31/2019	10724	BEAMON, DAVID J.	\$64.00
	40072978	12/31/2019	014300	BLICK ART MATERIALS	\$72.50
	40072979	12/31/2019	014300	BLICK ART MATERIALS	\$870.33
	40072980	12/31/2019	014300	BLICK ART MATERIALS	\$70.92
	40072982	12/31/2019	10583	BOOTH, DAVID	\$73.00
	40072983	12/31/2019	091740	TAX REFUNDS	\$4,138.25
	40072985	12/31/2019	9205	BOWERS, TIM	\$73.00
	40072987	12/31/2019	10733	BROWN, KIARA	\$64.00
	40072988	12/31/2019	1007181	BUSINESSOLVER.COM, INC.	\$1,831.75
	40072990	12/31/2019	10379	CASEY, TOM	\$64.00
	40072991	12/31/2019	021581	CDW GOVERNMENT, INC	\$693.25
	40072992	12/31/2019	9594	CEDERSTROM, JEFF	\$64.00
	40072993	12/31/2019	10179	CHAYKUN, HARRY	\$56.00
	40072994	12/31/2019	023255	APG MEDIA OF CHESAPEAKE, LLC	\$743.96
	40072995	12/31/2019	023755	CHESTER COUNTY INT UNIT # 24	\$631.98
	40072996	12/31/2019	023755	CHESTER COUNTY INT UNIT # 24	\$16,550.53
	40072998	12/31/2019	1005242	CITY OF PHILADELPHIA	\$1,552.81
	40073002	12/31/2019	029320	CORESOURCE, INC.	\$1,660.56
	40073004	12/31/2019	1001785	DAKTRONICS	\$38.00
	40073005	12/31/2019	1004407	DELMARVA COMMUNICATIONS	\$1,270.00
	40073006	12/31/2019	1001584	DELTA-T GROUP, INC.	\$3,525.27
	40073007	12/31/2019	032900	DEMCO , INC.	\$409.29
	40073008	12/31/2019	032900	DEMCO , INC.	\$322.70

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40073009	12/31/2019	10462	DEVER, ALICIA	\$64.00
	40073010	12/31/2019	1005210	DIRECT ENERGY BUSINESS	\$11,473.64
	40073011	12/31/2019	1005210	DIRECT ENERGY BUSINESS	\$6,339.34
	40073012	12/31/2019	1005210	DIRECT ENERGY BUSINESS	\$1,101.63
	40073013	12/31/2019	1005210	DIRECT ENERGY BUSINESS	\$3,201.49
	40073014	12/31/2019	1005210	DIRECT ENERGY BUSINESS	\$6,526.26
	40073015	12/31/2019	043490	FOLLETT LIBRARY RESOURCES	\$165.30
	40073016	12/31/2019	043490	FOLLETT LIBRARY RESOURCES	\$260.70
	40073018	12/31/2019	1005918	DOWNINGTOWN WEST WRESTLING	\$325.00
	40073019	12/31/2019	1005937	DVL GROUP INC	\$3,779.56
	40073020	12/31/2019	1007871	EBS HEALTHCARE INC.	\$3,445.94
	40073021	12/31/2019	042520	FERGUSON ENT., INC. #501	\$193.23
	40073022	12/31/2019	10332	FISHER, ERIC	\$64.00
	40073023	12/31/2019	1007101	FOLLETT SCHOOL SOLUTIONS, INC.	\$45.40
	40073026	12/31/2019	1001934	GAGE-IT, INC.	\$201.63
	40073027	12/31/2019	1006953	GARNET VALLEY WRESTLING TAKEDOWN	\$700.00
	40073028	12/31/2019	1006249	GENERAL HEALTHCARE RESOURCES, INC.	\$18,018.39
	40073029	12/31/2019	051180	GOSHEN SIGN PRODUCTS	\$105.00
	40073030	12/31/2019	051180	GOSHEN SIGN PRODUCTS	\$105.00
	40073031	12/31/2019	1007263	GRACI, JOSEPH	\$73.00
	40073033	12/31/2019	10830	GRAHAM, RYAN	\$59.00
	40073035	12/31/2019	050075	GREAT AMERICA FINANCIAL SERVICES	\$92.14
	40073037	12/31/2019	9404	GUY, DARRELL	\$59.00
	40073039	12/31/2019	9126	HARR, HARVEY	\$54.00
	40073040	12/31/2019	10831	HART WETZLER, ARAN	\$73.00
	40073042	12/31/2019	10389	HELDT, PATRICIA	\$54.00
	40073044	12/31/2019	10814	HOPKINS, CHRIS	\$56.00
	40073045	12/31/2019	056400	HOUGHTON MIFFLIN HARCOURT CO	\$288.00
	40073046	12/31/2019	9945	HUANG, NATHAN	\$51.00
	40073047	12/31/2019	1007808	IMPERIAL BAG & PAPER	\$135.50
	40073048	12/31/2019	1001035	INFOBASE LEARNING	\$1,150.00
	40073049	12/31/2019	1008195	INK TONER STORE	\$203.95
	40073050	12/31/2019	1007442	INSIGHT WORKFORCE SOLUTIONS LLC	\$62,431.10
	40073051	12/31/2019	1007442	INSIGHT WORKFORCE SOLUTIONS LLC	\$5,653.98
	40073053	12/31/2019	060400	JAMISON, PHILIP	\$75.00
	40073057	12/31/2019	1000345	KADES-MARGOLIS CAPITAL	\$200.00
	40073058	12/31/2019	1008241	KHS FRIENDS OF MUSIC INC	\$432.00
	40073060	12/31/2019	1000346	LINCOLN INVESTMENT PLANNING, INC.	\$525.00
	40073061	12/31/2019	1004209	LOWES COMMERCIAL SERVICES	\$268.87

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40073062	12/31/2019	1005143	MAILROOM SYSTEMS, INC.	\$219.93
	40073063	12/31/2019	9521	MANCINI, ANGELO	\$51.00
	40073065	12/31/2019	1004358	MATRIX PRODUCTIONS	\$165.00
	40073066	12/31/2019	9612	MCKNETT, CHUCK	\$68.00
	40073068	12/31/2019	1000348	METROPOLITAN LIFE INSURANCE CO.	\$138.89
	40073069	12/31/2019	081620	M-F ATHLETIC COMPANY, INC.	\$1,391.48
	40073071	12/31/2019	10727	MIDDLETON JR., ARNOLD	\$51.00
	40073072	12/31/2019	9891	MIELE, WILLIAM	\$64.00
	40073075	12/31/2019	077500	NASCO	\$144.98
	40073076	12/31/2019	10064	NETTLES, MARC	\$59.00
	40073078	12/31/2019	10384	NEWTON, ZAIRE	\$73.00
	40073079	12/31/2019	9156	O'BRIEN, BILL, SR	\$73.00
	40073080	12/31/2019	1008909	OPA	\$2,280.00
	40073081	12/31/2019	080190	PA DEPT OF LABOR & INDUSTRY-B	\$45.60
	40073082	12/31/2019	080031	PACIFIC LIFE	\$29,006.00
	40073084	12/31/2019	9128	PARKER, CHARLEY	\$51.00
	40073085	12/31/2019	9128	PARKER, CHARLEY	\$59.00
	40073086	12/31/2019	080590	PASCO	\$1,775.80
	40073087	12/31/2019	1003736	PETROLEUM TRADERS CORP.	\$29,954.43
	40073088	12/31/2019	1000062	PHEAA	\$368.37
	40073089	12/31/2019	10832	PHILLIPS, DELMAR	\$73.00
	40073090	12/31/2019	081155	PIAA FOUNDATION	\$100.00
	40073091	12/31/2019	081155	PIAA FOUNDATION	\$100.00
	40073094	12/31/2019	1008094	POSTMASTER OF EXTON	\$300.00
	40073095	12/31/2019	1006772	PRO-ED INC.	\$1,410.20
	40073096	12/31/2019	1008910	RADNOR BAND AND COLOR GUARD ASSOC	\$2,405.00
	40073097	12/31/2019	084465	REALLY GOOD STUFF	\$96.66
	40073099	12/31/2019	9592	REESE, SCOTT	\$73.00
	40073101	12/31/2019	085173	RIFTON EQUIPMENT	\$1,301.25
	40073102	12/31/2019	085174	RIGGTOWN OVEN	\$94.00
	40073104	12/31/2019	1008568	RUSTIN SCIENCE OLYMPIAD	\$220.00
	40073105	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073106	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073107	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073108	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073109	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073110	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073111	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073112	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	40073113	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073114	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073115	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073116	12/31/2019	1002114	SCHOOLWIDE INC	\$2,345.69
	40073117	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073118	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073119	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073120	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073121	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073122	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073123	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073124	12/31/2019	1002114	SCHOOLWIDE INC	\$69.98
	40073125	12/31/2019	10676	SCHUBERT, JUDITH	\$78.00
	40073127	12/31/2019	9953	SCHWEITZER, BOB	\$54.00
	40073132	12/31/2019	10827	SHIVETTS, ANDREW	\$56.00
	40073133	12/31/2019	087815	SHOP RITE OF W.C.	\$134.69
	40073135	12/31/2019	9225	SMITH, CLIFF	\$64.00
	40073138	12/31/2019	093500	UNIONVILLE CHADDS FORD SCHOOL S D	\$385.00
	40073139	12/31/2019	093600	UNITED REFRIGERATION CO	\$79.00
	40073140	12/31/2019	1000908	US FOODS INC. - ALLENTOWN DIVISION	\$1,437.37
	40073141	12/31/2019	1007699	US MEDICAL STAFFING, INC.	\$3,054.66
	40073142	12/31/2019	10453	VERBOS, MIKE	\$56.00
	40073144	12/31/2019	049790	W. W. GRAINGER, INC.	\$186.08
	40073145	12/31/2019	1008367	WEGMANS	\$148.89
	40073146	12/31/2019	1000059	WEST CHESTER ED SUPPORT PERSONNEL	\$2,981.90
	40073147	12/31/2019	1000058	TRUMARK FCU	\$1,258.95
	40073149	12/31/2019	097370	WESTTOWN SCHOOL	\$200.00
	40073150	12/31/2019	097960	WIGGINS SHREDDING	\$37.00
	40073152	12/31/2019	10639	WILLIAMS, DAN	\$59.00
	40073154	12/31/2019	9947	WILLIAMS, DAVE	\$90.00
	40073155	12/31/2019	1007278	WILMINGTON TRUST	\$780.00
	40073158	12/31/2019	9210	WORRELL, RALPH, II	\$59.00
	40073159	12/31/2019	1007421	XTEL COMMUNICATIONS, INC.	\$2,005.00
	40073161	12/31/2019	9780	YODIS, JOSEPH	\$78.00
	40073162	12/31/2019	9668	ZANESKI, JOHN	\$64.00
01	Total				\$285,099.16
22	40073000	12/31/2019	1004703	COMSTAR TECHNOLOGIES	\$5,143.86
	40073001	12/31/2019	1004703	COMSTAR TECHNOLOGIES	\$4,415.01

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
22	- Total				\$9,558.87
29	40072970	12/31/2019	10062	ASDOURIAN, CHRISTOPHER	\$73.00
	40072972	12/31/2019	9598	BACON, MICHAEL	\$73.00
	40072977	12/31/2019	10318	BETLEY, RUDY	\$73.00
	40072981	12/31/2019	10583	BOOTH, DAVID	\$59.00
	40072984	12/31/2019	9205	BOWERS, TIM	\$73.00
	40072986	12/31/2019	10834	BOYLE, KATHLEEN	\$78.00
	40072989	12/31/2019	10833	CALIO, JAMES	\$78.00
	40072997	12/31/2019	9804	CHYLACK, LARRY	\$73.00
	40073003	12/31/2019	9579	CUTRONA, MARK	\$124.00
	40073017	12/31/2019	10387	DONALDSON, JON	\$76.00
	40073024	12/31/2019	10716	FORD, BARBRA J.	\$59.00
	40073025	12/31/2019	10202	FULLER, NANCY	\$54.00
	40073032	12/31/2019	9966	GRACI, PAUL	\$73.00
	40073034	12/31/2019	10637	GRAVES, EARL	\$59.00
	40073036	12/31/2019	9121	GREGORY, MAUREEN	\$73.00
	40073038	12/31/2019	9126	HARR, HARVEY	\$108.00
	40073043	12/31/2019	9207	HEWITT, W E	\$156.00
	40073052	12/31/2019	10380	JACKSON, TERESA	\$78.00
	40073056	12/31/2019	10208	JOSEPH, ANTHONY	\$73.00
	40073059	12/31/2019	9531	KIENLE, JOE	\$59.00
	40073064	12/31/2019	9122	MARTIN, DOROTHY	\$54.00
	40073066	12/31/2019	9612	MCKNETT, CHUCK	\$55.00
	40073067	12/31/2019	9833	MCNICHOL, JOHN	\$110.00
	40073070	12/31/2019	10727	MIDDLETON JR., ARNOLD	\$59.00
	40073073	12/31/2019	10309	MOORE, BRYANT	\$73.00
	40073074	12/31/2019	9616	MORRISSEY, MARY BETH	\$73.00
	40073077	12/31/2019	10384	NEWTON, ZAIRE	\$73.00
	40073083	12/31/2019	9128	PARKER, CHARLEY	\$51.00
	40073092	12/31/2019	10635	POLLOCK, REGINA	\$73.00
	40073093	12/31/2019	10226	PORRECA, ANTHONY	\$51.00
	40073098	12/31/2019	9592	REESE, SCOTT	\$73.00
	40073100	12/31/2019	9103	REILLY, JOHN	\$161.00
	40073103	12/31/2019	10285	ROKINS, LEMMEY	\$73.00
	40073126	12/31/2019	9953	SCHWEITZER, BOB	\$108.00
	40073128	12/31/2019	9068	SHALLET, JOHN	\$73.00
	40073130	12/31/2019	9144	SHANK, DAVID	\$59.00
	40073131	12/31/2019	10196	SHIMKONIS, JOHN	\$59.00

West Chester Area School District Check Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
29	40073134	12/31/2019	10575	SHOWELL, ALLEN	\$59.00
	40073136	12/31/2019	9970	THORPE, BILL	\$73.00
	40073137	12/31/2019	10587	TURNER, JIM	\$55.00
	40073148	12/31/2019	9609	WESTHAFFER, DENNIS	\$90.00
	40073151	12/31/2019	10639	WILLIAMS, DAN	\$59.00
	40073153	12/31/2019	9947	WILLIAMS, DAVE	\$270.00
	40073156	12/31/2019	9971	WISNIEWSKI, JOHN	\$73.00
	40073157	12/31/2019	9210	WORRELL, RALPH, II	\$59.00
	40073160	12/31/2019	9780	YODIS, JOSEPH	\$78.00
29 - Total					\$3,666.00
30	40073041	12/31/2019	1008737	HARTFORD FIRE INSURANCE COMPANY	\$244,879.28
	40073054	12/31/2019	1005435	JAY R. REYNOLDS, INC.	\$2,239.15
	40073055	12/31/2019	1006736	JBM MECHANICAL, INC.	\$18,776.03
	40073129	12/31/2019	1007154	SHA-NIC, INC.	\$130,446.00
	40073143	12/31/2019	1007680	VISION MECHANICAL, INC.	\$11,250.00
30 - Total					\$407,590.46
40	40072964	12/31/2019	1001073	AMAZON	\$55.72
	40072999	12/31/2019	1008183	COHEN LLC, LORETTA	\$3,003.72
40 - Total					\$3,059.44
50	80037616	12/31/2019	1001073	AMAZON	\$95.80
	80037617	12/31/2019	022550	CHADDS FORD GREENHOUSES	\$808.60
	80037618	12/31/2019	1006642	GEORGE WASHINGTON UNIVERSITY	\$1,690.00
	80037619	12/31/2019	1007804	GREAT VALLEY HIGH SCHOOL	\$50.00
	80037620	12/31/2019	060560	JEFFERS HANDBELL SUPPLY CO	\$91.00
	80037621	12/31/2019	1008240	MAKESTICKERS	\$168.15
50 - Total					\$2,903.65
51	80037622	12/31/2019	1004834	GEORGETOWN INTERNATIONAL RELATIONS	\$1,855.00
51 - Total					\$1,855.00
80	50000705	12/31/2019	084064	QUILL CORPORATION	\$99.66
80 - Total					\$99.66
Overall - Total					\$713,832.13

West Chester Area School District Electronic Funds Transfer Register

Fund Charged	Check Number	Check Date	Vendor Number	Vendor Name	Transaction Amount
01	V1003594	12/31/2019	009490	AUORENT OF WEST CHESTER, INC	\$351.92
	V1003595	12/31/2019	020600	CAPP INC	\$2,809.67
	V1003596	12/31/2019	1005433	COLT PLUMBING	\$3,101.61
	V1003597	12/31/2019	032900	DEMCO , INC.	\$204.60
	V1003598	12/31/2019	043500	FLINN SCIENTIFIC	\$3,648.28
	V1003599	12/31/2019	1007408	PROASYS INC.	\$2,250.00
	V1003600	12/31/2019	1000056	UNITED WAY OF CHESTER COUNTY	\$759.82
	V1003601	12/31/2019	095760	WEINSTEIN SUPPLY CORPORATION	\$21.70
01	- Total				\$13,147.60
51	V5000331	12/31/2019	1007101	FOLLETT SCHOOL SOLUTIONS, INC.	\$3,255.62
	V5000332	12/31/2019	049450	GOPHER SPORT	\$58.45
51	- Total				\$3,314.07
Overall - Total					\$16,461.67

Student Activity Accounts

Budget Unit	Project	Project Title	December 31, 2019
50000221	005221	BEST BUDDIES	1,042.08
50000222	005222	BEST BUDDIES	361.43
50000223	005223	BEST BUDDIES	3,441.99
50000326	005326	BEST BUDDIES	3,095.05
50000327	005327	BEST BUDDIES	794.77
50000328	005328	BEST BUDDIES	964.56
50000221	006221	BLACK STUDENT UNION	3,013.04
50000222	006222	BLACK STUDENT UNION	1,222.43
50000223	006223	BLACK STUDENT UNION	1,751.92
50000327	008327	8 th GRADE DANCE	698.00
50000221	010221	CLASS OF 2021	4,108.54
50000222	010222	CLASS OF 2021	6,330.90
50000223	010223	CLASS OF 2021	3,728.86
50000221	011221	CLASS OF 2022	3,320.07
50000222	011222	CLASS OF 2022	2,611.48
50000223	011223	CLASS OF 2022	6,782.58
50000221	012221	CLASS OF 2017	1,846.00
50000222	012222	CLASS OF 2017	222.26
50000223	012223	CLASS OF 2017	3,096.00
50000221	015221	CLASS OF 2020	13,236.50
50000222	015222	CLASS OF 2020	27,658.57
50000223	015223	CLASS OF 2020	17,401.75
50000221	016221	MOCK TRIAL TEAM	11.90
50000221	017221	MODEL U.N.	3,575.15
50000223	017223	MODEL U.N.	2,174.92
50000221	018221	DECA	5,394.04
50000222	018222	DECA	16,325.61
50000223	018223	DECA	18,934.77
50000223	019223	IDRYO (LITERARY MAGAZINE)	49.12
50000221	020221	ROTARY/INTERACT	830.43
50000222	020222	INTERACT	2,586.45
50000221	021221	MULTICULTURAL CLUB	326.48
50000221	022221	F.B.L.A. HENDERSON	1,654.31
50000221	023221	VIDEO PRODUCTION CLUB	202.41
50000222	023222	WVIK CLUB	365.93
50000223	023223	PHOTOGRAPHY CLUB	4,244.00
50000221	025221	ARTNERSHIPS	335.10
50000221	028221	WARRIORS HELPING WARRIORS	69.71
50000222	025222	RELAY FOR LIFE	694.64
50000221	027221	GIRL UP	1,363.05
50000221	032221	WORLD LANGUAGE HONOR SOCIETY	1,107.46
50000221	034221	NATIONAL HONOR SOCIETY	3,446.75
50000222	034222	NATIONAL HONOR SOCIETY	469.62
50000223	034223	NATIONAL HONOR SOCIETY	1,009.88
50000221	036221	NEWSPAPER	654.78
50000221	037221	SPEECH & DEBATE	212.55
50000222	038222	FASHION CLUB	521.05

Student Activity Accounts

Budget Unit	Project	Project Title	December 31, 2019
50000223	038223	FASHION CLUB	406.57
50000221	039221	HELPING HANDS CLUB	77.92
50000222	039222	HANDS TO HEARTS	22.34
50000221	040221	S.A.D.D.	1,788.79
50000222	040222	S.A.D.D.	1,009.48
50000223	040223	S.A.D.D.	1,603.64
50000221	041221	SCIENCE OLYMPIAD	1,162.05
50000222	041222	SCIENCE OLYMPIAD	231.13
50000223	041223	SCIENCE OLYMPIAD	391.83
50000221	042221	SKI CLUB	0.21
50000223	042223	SKI CLUB	1,630.86
50000326	042326	SKI CLUB	3,760.53
50000221	043221	PHYSICS OLYMPIAD	281.22
50000327	045327	ART CLUB	21.70
50000221	046221	NATIONAL ART HONOR SOCIETY	1,087.86
50000222	046222	NATIONAL ART HONOR SOCIETY	134.58
50000222	049222	HOUSE OF HOPE	74.63
50000221	050221	STUDENT COUNCIL	1,766.32
50000222	050222	STUDENT COUNCIL	16,991.43
50000223	050223	STUDENT COUNCIL	12,417.43
50000326	050326	STUDENT COUNCIL	11,187.71
50000327	050327	STUDENT COUNCIL	7,838.64
50000328	050328	STUDENT COUNCIL	19,241.41
50000221	051221	GSA	226.17
50000223	051223	RUSTIN GSA	1,005.27
50000326	051326	GSA	313.60
50000222	052222	OPERATION SMILE	125.02
50000221	054221	HIGH SCHOOL YEARBOOK	6,447.39
50000222	054222	HIGH SCHOOL YEARBOOK	18,621.58
50000223	054223	HIGH SCHOOL YEARBOOK	3,783.03
50000327	054327	MIDDLE SCHOOL YEARBOOK	206.54
50000328	054328	MIDDLE SCHOOL YEARBOOK	3,544.96
50000221	058221	ANIME CLUB	23.49
50000223	060223	GERMAN CLUB	986.27
50000221	061221	MU ALPHA THETA HONOR SOCIETY	650.51
50000222	061222	MATH CLUB	65.32
50000221	062221	ACADEMIC TEAM - HENDERSON	4,370.09
50000223	062223	ACADEMIC TEAM - RUSTIN	144.19
50000223	064223	AMERICAN LATINO PROGRAM	209.50
50000221	070221	SCHOOL MUSICAL	21,006.39
50000222	070222	BROADWAY SHOW	27,872.49
50000223	070223	THEATER FUND	6,756.20
50000221	072221	CALLIOPE	923.83
50000326	073326	FOOTBALL ACTIVITY FUND	2,661.03
50000326	074326	CHEER CLUB	2,767.46
50000326	075326	WRESTLING ACTIVITY	240.58
50000326	076326	TRACK & FIELD ACTIVITY	773.91

Student Activity Accounts

Budget Unit	Project	Project Title	December 31, 2019
50000221	077221	TRI-M MUSIC HONOR SOCIETY	660.00
50000221	078221	MUSIC DEPARTMENT FUND	3,901.22
50000222	078222	CHORAL FUND	1,042.09
50000223	078223	CHORAL FUND	6,370.35
50000222	086222	COMPUTER ACCOUNT	1,115.53
50000221	087221	ROBOTICS CLUB	2,211.20
50000221	090221	DRAMA CLUB	5,901.97
50000326	090326	DRAMA	23,643.92
50000327	090327	DRAMA	10,793.86
50000328	090328	DRAMA	22,755.26
50000221	093221	STUDENTS HELPING STUDENTS	745.62
50000222	093222	KARE - EAST	1,192.99
50000326	093326	PEIRCE PROUD KIDS	1,207.76
50000328	093328	FUGETT CARES	128.00
50000223	094223	MEGA CLUB	728.03
50000221	095221	FEMPOWERMENT CLUB	113.00
50000221	097221	KIDS 4 KIDS	127.34
50000222	098222	FORGN LANG HONOR SOCIETY	3,404.59
Total Fund 50 Projects			446,184.72
51000327	142327	SKI CLUB	1,293.26
51000330	164330	ACTIVITY FUND	6,379.46
51000432	164432	ACTIVITY FUND	949.40
51000437	164437	ACTIVITY FUND	20,014.48
51000438	164438	ACTIVITY FUND	3,023.71
51000440	164440	ACTIVITY FUND	2,461.65
51000444	164444	ACTIVITY FUND	16,738.98
51000445	164445	ACTIVITY FUND	2,025.24
51000447	164447	ACTIVITY FUND	9,864.15
51000448	164448	ACTIVITY FUND	9,704.13
51000451	164451	ACTIVITY FUND	12,902.56
51000452	164452	ACTIVITY FUND	10,155.57
51000453	164453	ACTIVITY FUND	6,322.41
51000931	164931	ACTIVITY FUND	9.22
51000955	164955	ACTIVITY FUND	616.14
51000451	179451	PHYSICAL EDUCATION	798.88
51000221	180221	CLEARING ACCOUNT	8,344.33
51000222	180222	CLEARING ACCOUNT	6,626.22
51000223	180223	CLEARING ACCOUNT	12,870.12
51000326	180326	CLEARING ACCOUNT	8,472.39
51000327	180327	CLEARING ACCOUNT	837.32
51000328	180328	CLEARING ACCOUNT	13,229.77
51000955	182955	COLLEGE SCHOLRSHP FD ADM	3,570.96
51000222	191222	SCHOOL SIGN EHS	3,844.98
51000452	193452	LIFE SKILLS SUPPORT	21.88
51000440	194440	FIELD TRIP ACCT	17,469.36
51000327	195327	FIELD TRIP STET 6	3,122.19
51000327	196327	FIELD TRIP STET 7	1,594.90

Student Activity Accounts

Budget Unit	Project	Project Title	December 31, 2019
51000327	197327	FIELD TRIP STET 8	3,893.48
51000221	202221	IMPROVEMENT FUND	19,311.10
51000222	202222	IMPROVEMENT FUND	26,465.76
51000223	202223	IMPROVEMENT FUND	7,035.57
51000326	202326	IMPROVEMENT FUND	427.84
51000327	202327	IMPROVEMENT FUND	2,405.26
51000328	202328	IMPROVEMENT FUND	1,357.08
51000222	203222	HEART MONITOR/PE ACCT	4,465.83
51000223	203223	PE HEART MONITORS	3,947.37
51000222	209222	ENGLISH DEPT	4,821.00
51000222	210222	LIBRARY FUND	1,012.02
51000223	210223	LIBRARY FUND	309.25
51000326	210326	LIBRARY FUND	993.23
51000327	210327	LIBRARY FUND	3,250.25
51000328	210328	LIBRARY FUND	6,977.47
51000438	210438	LIBRARY FUND	4,812.50
51000440	210440	LIBRARY FUND	433.79
51000444	210444	LIBRARY FUND	6,622.46
51000445	210445	LIBRARY FUND	1,050.34
51000447	210447	LIBRARY FUND	10,116.16
51000448	210448	LIBRARY FUND	17,210.43
51000451	210451	LIBRARY FUND	89.53
51000452	210452	LIBRARY FUND	8,054.78
51000453	210453	LIBRARY FUND	7,729.04
51000221	211221	HEALTH FITNESS/HRM	2,273.70
51000326	214326	MUSIC FUND	11,803.10
51000327	214327	MUSIC FUND	1,085.87
51000328	214328	MUSIC FUND	1,311.49
51000448	214448	MUSIC FUND	90.67
51000222	216222	PAVE THE WAY	1,639.76
51000221	234221	STUDENT ASSISTANCE FUND	9,354.85
51000222	234222	STUDENT ASSISTANCE FUND	16,124.81
51000223	234223	STUDENT ASSISTANCE FUND	2,868.40
51000328	234328	STUDENT ASSISTANCE FUND	9,456.28
51000221	250221	BRUNO SCHOLARSHIP	10,506.58
51000953	250953	ACTIVITY FEE WAIVER FUND STUDENT	1,139.98
51000221	251221	RICK MAERKER MEMORIAL SCHOLARSHIP	14,793.38
51000223	251223	ARSCOTT SOCCER SCHOLARSHIP	117.19
51000221	252221	B REED HNDERSON SCHOLARSHIP	902.74
51000221	253221	VICKY AHLUM MEMORIAL SCHOLARSHIP	5,093.90
51000221	254221	PEER BEST BUDDIES SCHOLARSHIP	280.53
51000222	254222	CLASS OF 2005 SCHOLARSHIP	2,244.73
51000221	255221	BOYS LACROSSE BOOSTERS AWARD	5,765.02
51000222	255222	RECYCLING SCHOLARSHIP	490.19
51000221	257221	JEANNE D. SCIUBBA MEMORIAL SCHOLARSHIP	4.92
51000223	258223	BIANCA ROBERSON SCHOLARSHIP	10,555.87
51000955	259955	MATLACK MEMORIAL TRUST FUND	5,043.76

Student Activity Accounts

Budget Unit	Project	Project Title	December 31, 2019
51000221	261221	TRAPNELL SCHOLARSHIP	118,581.51
51000221	265221	TUKLOFF MEMORIAL TRUST	1,467.49
51000222	268222	WENKE SCHOLSP FUND	8,630.06
51000221	269221	THOMAS WEEKS SCHOLARSHIP	564.06
51000955	290955	UNDISTRIBUTED INCOME	10,697.02
Total Fund 51 Projects			578,943.06
Fund 50 / 51 - Combined Project Totals			1,025,127.78
Fund 50 / 51 - Combined Accounts Payable			(19.99)
Fund 50 / 51 - Due to / from other funds			22,023.27
Total Student Activity and Agency Funds			<u>1,047,131.06</u>
Fund 50 / 51 - Cash Account Balances as of December 31, 2019		Total Cash	<u>1,047,131.06</u>
Total Student and Agency Activity Funds			<u>1,047,131.06</u>

**WEST CHESTER AREA SCHOOL DISTRICT
FOOD SERVICES CASH BALANCE STATEMENT AND DISBURSEMENT APPROVAL REPORT
DECEMBER 31, 2019**

OPERATING CASH

CASH BALANCE NOVEMBER 30, 2019 \$ 326,525.99

RECEIPTS DECEMBER 1, 2019 - DECEMBER 31, 2019

DEPOSITS	47,114.77	
DEPOSITS ON ACCOUNT	144,640.19	
INTEREST	602.30	
SALE OF EQUIPMENT		
POS FEES RECEIVED	554.96	
ARAMARK REIMBURSEMENT		
TRANSFER FROM INVESTMENTS ACCOUNT	-	
TOTAL RECEIPTS	-	192,912.22

DISBURSEMENTS DECEMBER 1, 2019 - DECEMBER 31, 2019

BANK FEES	174.66	
POS SERVICE CHARGES		
EQUIPMENT PURCHASES	834.66	
ARAMARK PAYMENTS		
STUDENT REFUNDS	4.30	
ARAMARK MAINTENANCE SUPPLIES		
OTHER		
TOTAL DISBURSEMENTS	-	1,013.62

CASH BALANCE DECEMBER 31, 2019 \$ 518,424.59

INVESTMENTS

INVESTMENT BALANCE NOVEMBER 30, 2019 \$ 1,259,512.24

RECEIPTS DECEMBER 1, 2019 - DECEMBER 31, 2019

TRANSFERS FROM CHECKING ACCOUNT:		
STATE SUBSIDY:	71,588.58	
INTEREST:	1,725.26	
TOTAL ADDITIONS	-	73,313.84

DISBURSEMENTS DECEMBER 1, 2019 - DECEMBER 31, 2019

TRANSFER TO CHECKING ACCOUNT	-	
TOTAL DISBURSEMENTS	-	0.00

INVESTMENT BALANCE DECEMBER 31, 2019 \$ 1,332,826.08

PREPAID STUDENT ACCOUNTS

PREPAID STUDENT ACCOUNTS BALANCE NOVEMBER 30, 2019 \$ 277,948.55

ADD: RECEIVED ON ACCOUNT		
TOTAL ADDITIONS	\$ 222,725.46	

DEDUCT: PREPAIDS USED		
TOTAL DEDUCTIONS	\$ 235,631.00	

PREPAID STUDENT ACCOUNTS BALANCE DECEMBER 31, 2019 \$ 265,043.01

WEST CHESTER AREA SCHOOL DISTRICT
JANUARY 27, 2020
STATEMENT OF DISBURSEMENTS SUMMARY
FOR THE PERIOD DECEMBER 1, 2019 - DECEMBER 31, 2019

GENERAL FUND DISBURSEMENTS	21,392,344.47
includes Technology, Federal Programs and any Special State Funds	
BILLS PAID	21,392,344.47
INVESTMENTS	0.00
CAPITAL RESERVE FUND	108,114.61
CAPITAL PROJECTS FUND	658,635.26
SPECIAL REVENUE - Athletics	6,140.65
TRUST FUNDS	5,059.06
CAFETERIA	838.96
STUDENT ACTIVITY FUND DISBURSEMENTS	22,685.94
TRUST AND AGENCY FUND DISBURSEMENTS	<u>46,631.08</u>
TOTAL DISBURSEMENTS	<u>22,240,450.03</u>

NOTE: A copy of the details of the above disbursements is available for review from the Board Secretary.

WEST CHESTER AREA SCHOOL DISTRICT
January 27, 2020 SCHOOL BOARD MEETING
CONSENT AGENDA RESOLUTION

Approval of the December 31, 2019 Financial Report

Approval is requested for the West Chester School District Financial Report for the month ending December 31, 2019.

I so move.

2019-20 General Fund Financial Analysis

The expenses and revenues as of December 2019 represent 6 months of financial activity for the District. As of December month end, we have collected \$411,000 more than our \$173.5 million current real estate tax budget. Any outstanding taxes not collected by December 31st will be liened and submitted to the County on January 15 for collection in accordance with PA tax collection law. Year-to-date we have collected \$504,000 in interim taxes which is slightly behind last year. We will continue to receive interim tax revenues throughout the remainder of the school year and are optimistic that we will reach our budget of \$1.2 million.

The second largest local revenue category is Earned Income Tax which is 1.77% ahead of last year's collections. We have received \$2,808,582 in transfer taxes year to date, this amount is ahead of last year and is the result of the size and timing of property transfers within the District.

Our local revenues YTD total \$188.8 million or 92.39 of budget. State revenues are on target with budget, the largest component to date is \$3.6 million in gaming revenues. Year to date we have received \$6.1 million in combined Basic Education and Special Education subsidies which is on target with budget. Federal revenues are also on target with budget.

We have made some revisions to our expenses for the 2019-20 school year. The revisions include a \$763,799 reduction of salaries and benefits related to average teacher salary, extra duty pay, custodial and maintenance salaries and other headcount revisions. An increase in Professional & Technical services in the amount of \$213,515 related to IDEA funding and an increase in debt service of \$123,548 related to our new \$40.0 million borrowing, offset by a decrease in variable rate debt in the amount of \$50,000. A reduction of Charter school tuition expense in the amount of \$950,000 due to lower than expected enrollments. We increased educational supplies in the amount of \$7,021 in the PPA budgets as a result of higher than anticipated District enrollment. We will continue to monitor our expenses throughout the year and any savings recognized will be set aside to help offset the millage increase for 2020-21.

And as you can see on the statement, we have budgeted \$261.8 million in expenses and \$252.6 million in revenues this year and we budgeted to use \$9.2 million of our fund balance to close the gap between the expenses and revenues.

Our fund balance is projected to be \$33.4 million at June 30th but we have a \$4.9 million budget gap to close for the 2020-21 budget so we may need to use a portion of the fund balance to close the gap.

This concludes the financial report.
John T. Scully, School Board Treasurer

West Chester Area School District

2019-20 General Fund Including Technology and Federal Programs

Revenue for the Month Ending December 31, 2019

	CURRENT YR BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD RECEIPTS CURR VS. PRIOR YR	% OF BUDGET RECEIVED CURRENT YR	% OF BUDGET RECEIVED VS. PRIOR YR
CURRENT REAL ESTATE	171,871,693.00	172,965,410.08	(1,093,717.08)	4,316,863.19	100.64%	100.31%
INTERIM R. E. TAXES	1,186,171.00	504,391.71	681,779.29	(217,595.81)	42.52%	60.62%
PUBLIC UTILITY R. T.	200,000.00	177,571.36	22,428.64	(15,249.65)	88.79%	96.41%
EARNED INCOME TAXES	21,766,946.00	9,281,619.05	12,485,326.95	415,619.62	42.64%	40.87%
REAL ESTATE TRANSFER	4,394,531.00	2,808,582.15	1,585,948.85	720,492.24	63.91%	48.47%
DELIQU TAX LEVIED	2,858,800.00	927,168.48	1,931,631.52	139,864.30	32.43%	26.17%
EARNINGS-INVESTMENTS	1,000,000.00	1,365,677.23	(365,677.23)	(56,615.33)	136.57%	284.46%
PARKING FEES	60,000.00	58,360.00	1,640.00	(813.00)	97.27%	98.62%
RENTALS	360,000.00	236,770.70	123,229.30	(23,300.05)	65.77%	72.24%
CONTRIBUTIONS	11,000.00	7,425.00	3,575.00	(6,866.41)	67.50%	71.46%
SUMMER SCHL TUITION	45,000.00	30,906.85	14,093.15	(10,244.26)	68.68%	91.45%
RCPTS OTHER LEA'S PA	78,000.00	66,677.06	11,322.94	16,578.08	85.48%	64.23%
OUTDOOR EDU. TUITION	70,140.00	13,942.17	56,197.83	(4,850.89)	19.88%	26.27%
MISCELLANEOUS REVENUE	76,000.00	81,395.40	(5,395.40)	80,102.97	107.10%	1.70%
REF PRIOR YR EXPEN.	25,000.00	5,654.11	19,345.89	4,655.00	22.62%	4.00%
ACTIVITY FEE REVENUE	380,485.00	302,465.00	78,020.00	(18,225.00)	79.49%	84.28%
ADVERTISING REVENUE	-	36.79	(36.79)	(61.57)	0.00%	0.00%
LOCAL REVENUES	204,383,766.00	188,834,053.14	15,549,712.86	5,340,353.43	92.39%	91.68%
BASIC INSTR. SUBSIDY	8,421,880.00	3,638,715.00	4,783,165.00	106,834.50	43.21%	43.03%
TUITION ORPHANS	290,000.00	-	290,000.00	-	0.00%	0.00%
SPECIAL ED FUNDING	6,202,850.00	2,498,569.60	3,704,280.40	167,519.60	40.28%	37.58%
PRRI/APS DIRECT PAYMENTS	-	-	-	(2,780.68)	0.00%	0.00%
TRANSPORTATION SUB.	3,674,145.00	203,919.00	3,470,226.00	(1,671,781.00)	5.55%	51.05%
RENT SUBSIDY	1,110,285.00	179,679.58	930,605.42	(183,905.11)	16.18%	32.67%
MEDICAL-DENTAL SVCS.	250,300.00	-	250,300.00	-	0.00%	0.00%
BASIC ED REIM SUPP	3,598,253.00	3,598,252.82	0.18	130,111.92	100.00%	100.00%
SCHOOL SAFETY AND SECURITY	400,050.00	400,050.00	-	375,050.00	100.00%	0.00%
READY TO LEARN BLOCK GRANT	399,095.00	399,095.00	-	-	100.00%	100.00%
SOC SEC/MED SUBSIDY	3,790,382.00	575,822.14	3,214,559.86	31,742.48	15.19%	14.84%
RETIREMENT SUBSIDY	16,975,431.00	2,653,649.68	14,321,781.32	145,402.04	15.63%	15.67%
STATE REVENUES	45,112,671.00	14,147,752.82	30,964,918.18	(901,806.25)	31.36%	34.77%
IDEA 619 FUNDS	4,500.00	-	4,500.00	-	0.00%	0.00%
IDEA PASS THROUGH	1,328,870.00	-	1,328,870.00	-	0.00%	0.00%
TITLE I	704,467.00	199,598.65	504,868.35	11,740.77	28.33%	22.49%
TITLE II	260,260.00	167,127.40	93,132.60	49,002.16	64.22%	45.03%
TITLE III LEP/IMMIGRAN	108,968.00	28,084.35	80,883.65	(53,468.21)	25.77%	74.84%
TITLE IV	59,965.00	18,057.66	41,907.34	(5,867.38)	30.11%	0.00%
MA DIRECT SERVICES	470,000.00	980,297.28	(510,297.28)	(50,809.52)	208.57%	156.23%
MA ADMIN TIME STUDY	30,000.00	26,367.43	3,632.57	(3,127.48)	87.89%	98.32%
FEDERAL PROGRAMS	2,967,030.00	1,419,532.77	1,547,497.23	(52,529.66)	47.84%	45.83%
TOTAL REVENUES	252,463,467.00	204,401,338.73	48,062,128.27	4,386,017.52	80.96%	81.10%

DATE: 01/09/2020
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WEST CHESTER AREA SCHOOL DISTRICT
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
 EXPSTA11

SELECTION CRITERIA: orgn.fund='01'
 ACCOUNTING PERIOD: 6/20

SORTED BY: ACCOUNT
 TOTALED ON:
 PAGE BREAKS ON:

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
111	REG SALARIES ADMIN	8,700,364.00	660,372.62	.00	4,525,190.32	4,175,173.68	52.01
121	REG SALARIES PROF	70,435,151.00	6,361,337.54	.00	31,946,654.54	38,488,496.46	45.36
123	EXTRA ASSIGN PROF	952,212.55	36,300.05	.00	600,034.07	352,178.48	63.01
124	SABBATICL LV PROF	200,000.00	23,503.62	.00	108,179.94	91,820.06	54.09
125	SUBJ CHRPRSN PROF	421,496.00	37,768.82	.00	194,542.39	226,953.61	46.16
127	RETIREMT SEV PROF	392,000.00	.00	.00	.00	392,000.00	.00
128	HOMEBD INSTR PROF	.00	857.50	.00	1,270.50	-1,270.50	.00
135	SUPPLEMTL CONTR PROF	2,167,000.00	163,082.60	.00	1,045,672.68	1,121,327.32	48.25
141	REG SALARIES TECHNCL	3,803,212.00	301,145.93	.00	1,901,924.67	1,901,287.33	50.01
143	EXTRA ASSIGN TECHNCL	1,000.00	.00	.00	2,058.25	-1,058.25	205.83
151	REG SALARIES OFFICE	2,944,642.00	213,300.28	.00	1,417,142.16	1,527,499.84	48.13
153	O/T SALARIES OFFICE	66,389.15	2,628.24	.00	38,350.64	28,038.51	57.77
154	SALARIES AIDES	491,684.00	39,705.95	.00	179,233.79	312,450.21	36.45
158	TECH AIDES	422,300.00	35,775.76	.00	191,995.10	230,304.90	45.46
161	REG SALARIES O & M	5,193,306.00	357,869.21	.00	2,157,474.42	3,035,831.58	41.54
162	TEMP SALARIES O & M	75,000.00	8,679.00	.00	52,768.50	22,231.50	70.36
163	O/T SALARIES O & M	185,500.00	27,429.47	.00	121,541.25	63,958.75	65.52
167	CUSTODIAL SEVERANCE	40,000.00	.00	.00	.00	40,000.00	.00
168	TECH TRADE/CRAFTS	663,589.00	47,249.33	.00	291,959.83	371,629.17	44.00
171	NEW HIRES	.00	4,532.13	.00	2,681.43	-2,681.43	.00
173	EXPENSE REPORTS	.00	511.33	.00	5,262.16	-5,262.16	.00
191	REG SALARIES INSTRL AIDE	2,274,981.00	203,981.33	.00	913,969.44	1,361,011.56	40.17
193	O/T INSTRUCTIONAL AIDES	56,620.00	684.91	.00	49,405.85	7,214.15	87.26
211	MEDICAL INSURANCE	15,350,541.00	1,493,168.79	.00	7,658,516.36	7,692,024.64	49.89
212	DENTAL INSURANCE	1,339,096.00	105,130.20	.00	537,398.01	801,697.99	40.13
213	LIFE INSURANCE	186,987.00	17,720.69	.00	98,914.30	88,072.70	52.90
214	INC. PROT. INS.	236,144.00	12,595.41	.00	65,984.40	170,159.60	27.94
215	EYE CARE INS	198,559.00	17,134.49	.00	87,345.04	111,213.96	43.99
216	PRESCRIPTION INS	4,839,799.00	334,721.03	.00	1,680,215.85	3,159,583.15	34.72
220	SOCIAL SECURITY CONT	7,582,911.87	593,335.18	.00	3,251,015.42	4,331,896.45	42.87
230	RETIREMENT CONTRIBS	33,959,919.44	2,906,233.63	.00	15,407,300.37	18,552,619.07	45.37
231	RETIREMENT CONTR - DC	.00	3,684.51	.00	15,028.76	-15,028.76	.00
240	TUITION REIMBURSE	600,000.00	10,461.60	.00	158,926.46	441,073.54	26.49
250	UNEMPLOYMENT COMP	380,000.00	.00	.00	16,493.58	363,506.42	4.34
260	WORKMEN'S COMPENS	890,717.00	9,376.28	.00	377,186.51	513,530.49	42.35
290	OTHER EMPLOYEE BEN	.00	-93,893.00	.00	171,717.95	-171,717.95	.00
300	PRCHSD PRO&TECH SVS	1,065.00	.00	.00	70.00	995.00	6.57
302	PURCH PROF AIDES	3,353,357.99	171,506.95	2,380,155.36	695,933.59	277,269.04	91.73
303	PURCH PROF TSS CCIU	620,368.00	.00	.00	.00	620,368.00	.00
304	PURCH PROF TSS CONTRACTE	1,434,351.00	.00	.00	296,569.13	1,137,781.87	20.68
310	OFFICIAL/ADMIN SVCS	669,207.00	37,574.76	.00	292,311.88	376,895.12	43.68
315	PURCH PROF TEACHER SUBS	2,298,196.78	76,410.36	.00	632,422.34	1,665,774.44	27.52
316	PURCH PROF AIDES SUBS	250,000.00	9,796.62	.00	109,614.70	140,385.30	43.85
317	PURCH PROF ADM SUPPRT SU	100,000.00	2,809.19	.00	25,501.62	74,498.38	25.50
322	PROF ED SVCS IU'S	5,953,309.00	10,747.38	.00	633,925.20	5,319,383.80	10.65
323	PROF ED SVCS OTHER	2,978,992.91	110,656.93	.00	802,282.37	2,176,710.54	26.93

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WEST CHESTER AREA SCHOOL DISTRICT
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 2
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SELECTION CRITERIA: orgn.fund='01'
 ACCOUNTING PERIOD: 6/20

SORTED BY: ACCOUNT
 TOTALED ON:
 PAGE BREAKS ON:

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
324	PROF ED SRVS EMPL TRAIN.	132,670.82	11,789.99	6,836.67	67,334.39	58,499.76	55.91
329	PROF. EDUC. SVCS- OTHER	408,595.75	8,482.02	.00	59,849.51	348,746.24	14.65
330	OTHER PROF SERVICES	2,777,760.47	97,592.10	9,667.09	795,206.29	1,972,887.09	28.98
340	TECHNICAL SERVICES	22,995.00	.00	.00	7,998.00	14,997.00	34.78
348	PROF SVCS - TECHNOLGY	56,437.00	254.46	8,216.00	45,342.85	2,878.15	94.90
350	SECURITY/SAFETY SVCS	611,638.00	.00	8,268.80	22,108.70	581,260.50	4.97
390	OTHER PURCH. SVCS	169,550.27	5,217.00	195.00	89,931.20	79,424.07	53.16
422	ELECTRICITY	1,728,000.00	164,122.01	.00	788,181.09	939,818.91	45.61
424	WATER/SEWAGE	573,100.00	29,368.99	1,340.27	205,624.66	366,135.07	36.11
430	REPAIRS & MAINT SVCS	1,035,635.90	37,041.90	292,776.22	498,575.63	244,284.05	76.41
432	REPAIRS & MAINT- SVC EQU	6,104.00	.00	4,970.94	1,029.06	104.00	98.30
438	REPAIRS & MAINT- TECH	278,005.60	7,992.50	4,120.00	181,812.12	92,073.48	66.88
441	RENTAL - LAND & BLDGS	200,780.00	500.00	7,660.00	128,597.00	64,523.00	67.86
442	EQUIPMENT RENTAL	225,967.53	7,948.38	105,203.47	81,257.87	39,506.19	82.52
444	RENTAL VEHICLES	2,353.41	845.24	426.10	1,762.85	164.46	93.01
449	OTHER RENTAL	3,200.00	.00	.00	827.08	2,372.92	25.85
513	CONTRACTED CARRIERS	14,071,286.39	1,383,081.55	216,941.63	5,080,888.70	8,773,456.06	37.65
516	FROM THE I.U.	11,000.00	.00	.00	.00	11,000.00	.00
521	FIRE INSURANCE	177,500.00	.00	.00	182,384.00	-4,884.00	102.75
522	AUTO LIABLTY INS	50,500.00	.00	.00	49,003.00	1,497.00	97.04
523	GNRL PROP & LIAB INS	231,900.00	.00	.00	220,128.00	11,772.00	94.92
525	BONDING INSURANCE	7,662.00	.00	.00	.00	7,662.00	.00
529	OTHER INSURANCE	63,300.00	.00	9,900.00	48,402.00	4,998.00	92.10
530	TELEPHONE & POSTAGE	308,941.17	18,511.64	10,305.20	126,462.48	172,173.49	44.27
538	COMMUNICATIONS-TECH	135,900.00	14,188.29	91,666.29	115,157.07	-70,923.36	152.19
540	ADVERTISING	14,500.00	107.34	2,969.77	3,618.23	7,912.00	45.43
550	PRINTING AND BINDING	63,329.62	2,444.75	1,327.67	27,711.60	34,290.35	45.85
560	TUITION	1,000,000.00	.00	.00	4,192.69	995,807.31	.42
561	TUIT TO LEA WITHIN	106,704.00	3,647.20	.00	47,119.74	59,584.26	44.16
562	TUITION - CHARTER SCHOOL	9,475,571.00	187,181.99	.00	3,530,224.12	5,945,346.88	37.26
563	TUIT TO PRIV SCHOOLS	731,300.00	41,136.00	41,136.00	523,222.49	166,941.51	77.17
564	TUIT TO AREA VO-TECH	2,558,979.00	.00	.00	1,158,996.50	1,399,982.50	45.29
567	TUITION TO APP PRIV. SCH	2,058,169.00	117,457.31	.00	884,283.28	1,173,885.72	42.96
568	TUITION PRRI, ALT ED,DTE	10,000.00	.00	.00	91.76	9,908.24	.92
569	TUITION OTHER	12,784.64	.00	.00	8,524.50	4,260.14	66.68
580	TRAVEL EXPENSES	178,418.40	5,311.31	.00	41,771.53	136,646.87	23.41
581	TRAVEL-PROF. DEVELOPMENT	115,017.42	19,154.23	110.71	43,485.33	71,421.38	37.90
595	I.U. PAYMNT BY W/H	126,867.00	131,220.91	.00	131,220.91	-4,353.91	103.43
610	GENERAL SUPPLIES	3,175,754.45	220,836.01	532,694.23	1,582,951.26	1,060,108.96	66.62
618	SUPPLIES-TECHNOLOGY	8,933.77	347.90	26.64	3,705.03	5,202.10	41.77
621	NATURAL GAS	646,000.00	65,795.01	.00	146,253.31	499,746.69	22.64
626	GASOLINE & DIESEL	70,000.00	2,621.28	32,316.48	22,683.52	15,000.00	78.57
627	DIESEL FUEL	18,000.00	133.30	6,250.82	3,749.18	8,000.00	55.56
635	FOOD MEALS & REFRESHMENT	67,834.83	3,316.30	961.62	39,698.46	27,174.75	59.94
640	BOOKS & PERIODICALS	867,134.19	13,681.30	44,678.71	571,134.90	251,320.58	71.02
648	BOOKS -TECHNOLOGY	73,072.00	.00	.00	.00	73,072.00	.00

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WEST CHESTER AREA SCHOOL DISTRICT
 EXPENDITURE STATUS REPORT

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SELECTION CRITERIA: orgn.fund='01'
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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
650	SUPPLIES & FEES- TECH RE	1,391,324.86	190,741.94	66,423.62	909,283.74	415,617.50	70.13
750	EQUIP - ORIG & ADDT'L	1,575.00	.00	.00	4,302.50	-2,727.50	273.17
752	CAP EQUIP- ORIG. OR ADD	107,104.72	2,750.52	30,655.07	14,757.32	61,692.33	42.40
758	EQUIPMENT-TECHNOLOGY	12,140.87	.00	1,799.00	594.98	9,746.89	19.72
760	EQUIPMENT - REPLACEMENT	16,749.43	.00	.00	1,391.21	15,358.22	8.31
761	NON CAP EQUIP- REPLACE	1,540.00	.00	.00	1,453.60	86.40	94.39
762	CAP EQUIP- REPLACE	294,581.92	8,707.42	38,531.73	94,936.85	161,113.34	45.31
768	EQUIP REPLACE-TECHNOLOGY	7,680.37	-546.95	.00	3,552.05	4,128.32	46.25
810	DUES AND FEES	239,769.82	23,843.26	25,373.25	122,662.82	91,733.75	61.74
811	MEMBERSHIPS	96,384.22	6,331.92	2,850.98	67,603.58	25,929.66	73.10
832	INT SERIAL BONDS	10,210,503.00	82,604.79	.00	4,708,983.55	5,501,519.45	46.12
880	REFNDS OF PR YRS RCP	55,000.00	.00	.00	.00	55,000.00	.00
890	MISC EXPENDITURES	22,815.47	.00	.00	.00	22,815.47	.00
899	STUDENT ACTIVITY	100,000.00	16,550.53	.00	16,550.53	83,449.47	16.55
912	SERIAL BNDS PRN PYMT	16,290,000.00	605,000.00	.00	2,170,000.00	14,120,000.00	13.32
932	CAP RESERVE FD TRANS	5,451,612.00	.00	.00	1,534,522.00	3,917,090.00	28.15
TOTAL REPORT		261,677,903.00	17,893,198.26	3,986,755.34	105,985,082.39	151,706,065.27	42.03

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WEST CHESTER AREA SCHOOL DISTRICT
REVENUE STATUS REPORT

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PAGE BREAKS ON:

ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R6500	EARNINGS-INVESTMENTS	75,000.00	70,568.64	.00	385,244.58	-310,244.58	513.66
ACCOUNT-R9310	GENRL FND TRANSFERS						
R9310	GENRL FND TRANSFERS	3,917,090.00	.00	.00	.00	3,917,090.00	.00
ACCOUNT-R9400	SALE OF FIXED ASSETS						
R9400	SALE OF FIXED ASSETS	1,300,000.00	.00	.00	73,322.30	1,226,677.70	5.64
TOTAL REPORT		5,292,090.00	70,568.64	.00	458,566.88	4,833,523.12	8.67

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WEST CHESTER AREA SCHOOL DISTRICT
 EXPENDITURE STATUS REPORT

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
330	OTHER PROF SERVICES	.00	60.00	1,356.00	6,973.08	-8,329.08	.00
390	OTHER PURCH. SVCS	.00	.00	78,408.68	52,184.43	-130,593.11	.00
529	OTHER INSURANCE	-10,000.00	-1,200.00	.00	-181,375.00	171,375.00	1813.75
757	NON CAP TECH EQUIP-ORIG	143,900.00	.00	.00	60,448.20	83,451.80	42.01
760	EQUIPMENT - REPLACEMENT	60,000.00	.00	4,388.34	53,704.96	1,906.70	96.82
766	CAP TECH HARDWARE REPLAC	190,000.00	.00	.00	98,403.47	91,596.53	51.79
767	NON CAP TECH EQUIP-REPLA	3,701,436.00	102,644.99	243,135.34	790,907.07	2,667,393.59	27.94
768	EQUIP REPLACE-TECHNOLOGY	.00	-79,606.44	.00	-79,606.44	79,606.44	.00
810	DUES AND FEES	10,000.00	.00	.00	5,762.14	4,237.86	57.62
TOTAL REPORT		4,095,336.00	21,898.55	327,288.36	807,401.91	2,960,645.73	27.71

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WEST CHESTER AREA SCHOOL DISTRICT
REVENUE STATUS REPORT

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ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R9310	GENRL FND TRANSFERS	1,534,522.00	.00	.00	1,534,522.00	.00	100.00
TOTAL REPORT		1,534,522.00	.00	.00	1,534,522.00	.00	100.00

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WEST CHESTER AREA SCHOOL DISTRICT
 EXPENDITURE STATUS REPORT

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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
300	PRCHSD PRO&TECH SVS	.00	.00	13,788.74	.00	-13,788.74	.00
330	OTHER PROF SERVICES	.00	.00	31,020.00	665,348.18	-696,368.18	.00
390	OTHER PURCH. SVCS	.00	5,259.62	396,578.89	107,673.61	-504,252.50	.00
610	GENERAL SUPPLIES	.00	.00	2,739.58	80,073.16	-82,812.74	.00
750	EQUIP - ORIG & ADDT'L	.00	.00	323.96	27,190.00	-27,513.96	.00
752	CAP EQUIP- ORIG. OR ADD	1,534,522.00	.00	61,106.44	.00	1,473,415.56	3.98
891	RETAINAGE	.00	.00	.00	16,867.10	-16,867.10	.00
TOTAL REPORT		1,534,522.00	5,259.62	505,557.61	897,152.05	131,812.34	91.41

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WEST CHESTER AREA SCHOOL DISTRICT
REVENUE STATUS REPORT

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SELECTION CRITERIA: orgn.fund='29'
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ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R6710	GATE RECEIPTS	131,500.00	14,269.00	.00	138,799.00	-7,299.00	105.55
TOTAL REPORT		131,500.00	14,269.00	.00	138,799.00	-7,299.00	105.55

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WEST CHESTER AREA SCHOOL DISTRICT
 EXPENDITURE STATUS REPORT

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SELECTION CRITERIA: orgn.fund='29'
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ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
135	SUPPLEMTL CONTR PROF	.00	3,250.00	.00	24,640.00	-24,640.00	.00
220	SOCIAL SECURITY CONT	.00	239.33	.00	1,808.02	-1,808.02	.00
230	RETIREMENT CONTRIBS	.00	663.54	.00	6,064.24	-6,064.24	.00
231	RETIREMENT CONTR - DC	.00	.00	.00	1.80	-1.80	.00
350	SECURITY/SAFETY SVCS	3,340.00	.00	.00	3,579.85	-239.85	107.18
390	OTHER PURCH. SVCS	63,930.00	5,432.00	.00	6,057.00	57,873.00	9.47
444	RENTAL VEHICLES	.00	.00	.00	186.00	-186.00	.00
513	CONTRACTED CARRIERS	3,080.00	.00	.00	.00	3,080.00	.00
580	TRAVEL EXPENSES	2,010.00	.00	.00	633.14	1,376.86	31.50
610	GENERAL SUPPLIES	36,865.83	573.65	14,442.65	6,030.33	16,392.85	55.53
762	CAP EQUIP- REPLACE	18,060.00	.00	.00	.00	18,060.00	.00
810	DUES AND FEES	4,214.17	.00	.00	2,124.17	2,090.00	50.41
TOTAL REPORT		131,500.00	10,158.52	14,442.65	51,124.55	65,932.80	49.86

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WEST CHESTER AREA SCHOOL DISTRICT
REVENUE STATUS REPORT

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ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R9110	BOND ISSUE PROCEEDS	.00	.00	.00	34,750,000.00	-34,750,000.00	.00
ACCOUNT-R9130	BOND/NOTE PREMIUM						
R9130	BOND/NOTE PREMIUM	.00	.00	.00	5,643,839.75	-5,643,839.75	.00
TOTAL REPORT		.00	.00	.00	40,393,839.75	-40,393,839.75	.00

**WEST CHESTER AREA SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Month Ending December 31, 2019**

Project	Description	Project Budget	Project to Date Expenses at Prior 6/30	Current Fiscal Year to Date Expenses	Total Expenses	Budget Balance
Current Projects						
C007	Westtown-Thornbury Renovations/Additions	10,389,690.18	10,378,836.28	0.00	10,378,836.28	10,853.90
C009	East Bradford Renovations/Additions	10,260,000.00	9,997,031.27	153,731.63	10,150,762.90	109,237.10
C031	Fern Hill Renovation/Additions	13,424,457.55	13,424,457.55	0.00	13,424,457.55	0.00
C033	Exton Renovations/Additions	17,750,000.00	17,337,327.64	264,288.36	17,601,616.00	148,384.00
C034	East Goshen Design and Construction	15,500,000.00	10,771,996.30	3,439,192.87	14,211,189.17	1,288,810.83
C035	Mary C Howse Design and Construction	11,900,000.00	53,376.67	0.00	53,376.67	11,846,623.33
C036	Glen Acres Design and Construction	12,900,000.00	197,424.55	22,511.23	219,935.78	12,680,064.22
C038	Starkweather Design and Construction	10,400,000.00	477,546.31	0.00	477,546.31	9,922,453.69
C052	Henderson Life Skills Classroom Renovation	35,644.63	35,644.63	0.00	35,644.63	0.00
C054	East Replace 2 Chillers and Add 1 Chiller	950,000.00	432,138.44	332,825.95	764,964.39	185,035.61
C056	Operations Repair Retaining Wall	179,351.85	179,351.85	0.00	179,351.85	0.00
C057	New Elementary School Design and Construction	25,500,000.00	1,140,225.99	573,431.18	1,713,657.17	23,786,342.83
C058	Penn Wood Addition	1,000,000.00	1,805.00	0.00	1,805.00	998,195.00
C060	Hillsdale Air Handling Units	400,000.00	3,910.00	407,982.00	411,892.00	(11,892.00)
C061	EHS Two Replacement Chillers	635,000.00	0.00	391,686.50	391,686.50	243,313.50
C999	2012-2023 Labor	4,915,221.54	3,062,123.29	202,753.95	3,264,877.24	1,650,344.30
Total Current Projects		136,139,365.75	67,493,195.77	5,788,403.67	73,281,599.44	62,857,766.31

WEST CHESTER AREA SCHOOL DISTRICT
 FOOD SERVICES FUND
 DECEMBER 31, 2019

	2019-20 CONTRACT BUDGET	ACTUAL DECEMBER 2019	YTD 2019-20
<u>REVENUE</u>			
CAFETERIA SALES	2,686,217	285,462	1,143,605
GOVERNMENT REIMBURSEMENTS	728,842	81,522	333,545
TOTAL REVENUE	3,415,059	366,984	1,477,150
 <u>EXPENDITURES</u>			
COST OF FOOD	1,174,659	123,873	493,351
<i>COMMODITY USAGE</i>	(97,835)	13,483	50,536
LABOR	1,538,518	158,608	707,613
ADMINISTRATIVE EXPENSE	65,000	6,500	26,000
MANAGEMENT FEE	60,000	6,000	24,000
OTHER DIRECT EXPENSES	404,398	28,872	163,980
TOTAL EXPENDITURES	3,144,740	323,852	1,414,943
 PROFIT/LOSS	 270,320	 43,132	 62,206

WEST CHESTER AREA SCHOOL DISTRICT
December 2019

	452 EB	440 EG	438 EX	444 FH	445 GA	451 HILLS	437 MCH	448 PW	453 SS	447 WT	Total Elementary	328 F.M.	326 P.M.	327 S.M.	223 RUSTIN	222 EAST	221 HEND.	Total Secondary	OTHER	TOTAL		
Kindergarten	48	65	95	70	94	82	76	79	90	81	780										780	Kindergarten
Special Education - Kinder	8	10	17	18	14	14	9	6	9	6	111										111	Special Education - Kinder
Grade 1	62	56	77	95	93	88	109	68	101	82	831										831	Grade 1
Special Education - Grade 1	4	6	7	3	12	7	15	5	7	13	79										79	Special Education - Grade 1
Grade 2	66	69	97	86	84	76	86	79	81	91	815										815	Grade 2
Special Education - Grade 2	10	12	16	4	7	6	8	7	8	11	89										89	Special Education - Grade 2
Grade 3	57	61	80	77	68	90	104	73	83	75	768										768	Grade 3
Special Education - Grade 3	11	13	17	12	18	11	12	7	7	11	119										119	Special Education - Grade 3
Grade 4	49	68	65	75	70	82	79	69	90	66	713										713	Grade 4
Special Education - Grade 4	10	12	21	19	15	10	15	17	15	14	148										148	Special Education - Grade 4
Grade 5	76	62	85	79	88	86	93	82	71	73	795										795	Grade 5
Special Education - Grade 5	12	10	17	10	15	17	16	20	28	17	162										162	Special Education - Grade 5
Grade 6												244	306	241							791	Grade 6
Special Education - Grade 6												50	70	59							179	Special Education - Grade 6
Grade 7												229	330	238							797	Grade 7
Special Education - Grade 7												51	43	39							133	Special Education - Grade 7
Grade 8												250	289	252							791	Grade 8
Special Education - Grade 8												48	51	37							136	Special Education - Grade 8
Grade 9															265	268	302				835	Grade 9
Special Education - Grade 9															54	39	39				132	Special Education - Grade 9
Grade 10															271	263	320				854	Grade 10
Special Education - Grade 10															41	40	49				130	Special Education - Grade 10
Grade 11															289	289	276				854	Grade 11
Special Education - Grade 11															51	40	53				144	Special Education - Grade 11
Grade 12															279	251	256				786	Grade 12
Special Education - Grade 12															43	40	39				122	Special Education - Grade 12
Regular Education	358	381	499	482	497	504	547	450	516	468	4,702	723	925	731	1,104	1,071	1,154	5,708			10,410	Regular Education
Special Education	55	63	95	66	81	65	75	62	74	72	708	149	164	135	189	159	180	976			1,684	Special Education
In - District Total	413	444	594	548	578	569	622	512	590	540	5,410	872	1,089	866	1,293	1,230	1,334	6,684			12,094	In - District Total
Out of District Totals																						
Alternative Ed. Reg. Ed.																				5	5	Alternative Ed. Reg. Ed.
Alternative Ed. Special Ed.																				161	161	Alternative Ed. Special Ed.
Charter Schools																						
Achievement Cyber																					1	1
Agora Cyber																					4	4
Avon Grove																					1	1
Chester County Family Academy																					50	50
Chester Community Charter																					-	-
Collegium																					283	283
Commonwealth Connection - Cyber																					17	17
Education Plus																					-	-
Insight																					2	2
PA Distance																					2	2
Pa Leadership - Cyber																					104	104
Pennsylvania Cyber																					2	2
Pa Virtual - Cyber																					4	4
Reach Cyber																					5	5
Renaissance Academy																					4	4
21st Century - Cyber																					13	13
Outside PA																					-	-
GRAND TOTAL	413	444	594	548	578	569	622	512	590	540	5,410	872	1,089	866	1,293	1,230	1,334	6,684	658		12,752	

WEST CHESTER AREA SCHOOL DISTRICT

SCHOOL BOARD MEETING

**January 27, 2020
Spellman Education Center
7:00 pm**

OTHER BUSINESS

Action Item

Approval of Agreement for Police Services between the West Chester Area School District and the Township of West Goshen

Approval is requested of the Agreement for Police Services between the West Chester Area School District and the Township of West Goshen in the amount of \$120,000

I so move.