## FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval	
Date of Adoption of the General Fund Budget:	
President of the Board - Original Signature Required	Date
Secretary of the Board - Original Signature Required	Date
Chief School Administrator - Original Signature Required	Date
Justin Matys	(484)266-1021 Extn :
Contact Person	Telephone Extension
jmatys@wcasd.net	
Email Address	

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2017-2018 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
West Chester Area SD	Chester	124159002

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures			Fund Balance % Lim (less than or equal t		
Less Than or Equal to \$11,999,999			12.0%		
Between \$12,000,000 and \$12,999,999			11.5%		
Between \$13,000,000 and \$13,999,999			11.0%		
Between \$14,000,000 and \$14,999,999			10.5%		
Between \$15,000,000 and \$15,999,999		•	10.0%		
Between \$16,000,000 and \$16,999,999			9.5%		
Between \$17,000,000 and \$17,999,999			9.0%		
Between \$18,000,000 and \$18,999,999			8.5%		
Greater Than or Equal to \$19,000,000		$\mathbf{O}$	8.0%		
Did you raise property taxes in SY 2017-2018 (compared to 2016-2017 ) f yes, see information below, taken from the 2017-2018 General Fund B				Yes No	<u>×</u>
Total Budgeted Expenditures				\$	244384886
Ending Unassigned Fund Balance				:	\$15196600
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures					6.2%
he Estimated Ending Unassigned Fund Balance is within the allowable	limits.			Yes	X
				No	
I hereby certify that the abov	e information	is accurate and	d complete.		
		DATE			

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2017

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
West Chester Area SD	Chester	124159002

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT		50	DATE
DUE DATE:	IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET	Q KORO	

## 2017-2018 Final General Fund Budget

## LEA : 124159002 West Chester Area SD

Printed 4/18/2017 9:21:47 AM

Val Number	Description	<u>Just</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Carri
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Com
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assi

#### **Justification**

## Carried over for future years

Committed for Health Care Stabilization

Assigned for Athletics

Page - 1 of 1

Reco

Page - 1 of 1

ITEM

**AMOUNTS** 

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

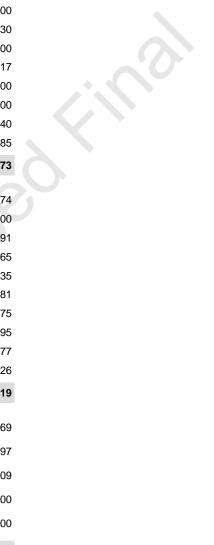
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,276,909	
0840 Assigned Fund Balance	4,403,746	
0850 Unassigned Fund Balance	15,196,560	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24.877,215</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	199,194,973	
7000 Revenue from State Sources	37,949,519	
8000 Revenue from Federal Sources	1,809,175	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$238,953,667</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$263,830,882</u>

810×

Page - 1 of 1

Α	mc	bui	٦t

6111 Current Real Estate Taxes	166 250 607
6112 Interim Real Estate Taxes	166,250,607
6113 Public Utility Realty Taxes	1,312,487 200,000
6150 Current Act 511 Taxes - Proportional Assessments	25,371,207
6400 Delinguencies on Taxes Levied / Assessed by the LEA	3,008,800
	396,030
6500 Earnings on Investments 6700 Revenues from LEA Activities	
6800 Revenues from Intermediary Sources / Pass-Through Funds	191,500 1,193,717
6910 Rentals	360,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	475,640
6990 Refunds and Other Miscellaneous Revenue	414,985
	,
	\$199,194,973
REVENUE FROM STATE SOURCES 7110 Basic Education Funding	8,017,774
7160 Tuition for Orphans Subsidy	180,000
7271 Special Education funds for School-Aged Pupils	5,679,591
7311 Pupil Transportation Subsidy	2,062,665
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,687,635
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,092,381
7330 Health Services (Medical, Dental, Nurse, Act 25)	222,275
7501 PA Accountability Grants	399,095
7810 State Share of Social Security and Medicare Taxes	3,496,677
7820 State Share of Retirement Contributions	15,111,426
REVENUE FROM STATE SOURCES	\$37,949,519
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the	979,569
Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	272,797
Teachers and Principals	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	116,809
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	410,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,809,175
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	238,953,667



Act 1	Index (current): 2.5%			
Calcu	lation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Numb	er of Decimals For Tax Rate Calculation:	4		
Appro	ox. Tax Revenue from RE Taxes:	\$166,251,336		
Amou	Int of Tax Relief for Homestead Exclusions	<u>\$0</u>		
Total	Approx. Tax Revenue:	\$166,251,336		
Appro	ox. Tax Levy for Tax Rate Calculation:	\$172,281,177		
		Chester	Delaware	Total
2	2016-17 Data			
	a. Assessed Value	\$7,752,001,637	\$647,492,859	\$8,399,494,496
	b. Real Estate Mills	20.0982	14.7113	
I. <sup>2</sup>	2017-18 Data			
	c. 2015 STEB Market Value	\$12,149,937,291	\$741,885,252	\$12,891,822,543
	d. Assessed Value	\$7,812,001,637	\$648,742,859	\$8,460,744,496
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2	2016-17 Calculations			
	f. 2016-17 Tax Levy	\$155,801,279	\$9,525,462	\$165,326,741
	(a * b)			
2	2017-18 Calculations			
П.	g. Percent of Total Market Value	94.24530%	5.75470%	100.00000%
	h. Rebalanced 2016-17 Tax Levy	\$155,812,683	\$9,514,058	\$165,326,741
	(f Total * g)			
	i. Base Mills Subject to Index	20.0996	14.7113	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
C	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
	k. Tax Levy Needed	\$162,366,912	\$9,914,265	\$172,281,177
	(Approx. Tax Levy * g)			
	I. 2017-18 Real Estate Tax Rate	20.7842	15.2822	
Ш.	(k / d * 1000)			
	m. Tax Levy Generated by Mills	\$162,366,204	\$9,914,218	\$172,280,422
	(I / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$172,280,422
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$166,250,607
	(a * Est Det Cellestien)			

## 2017-2018 Final General Fund Budget

AUN: 124159002 West Chester Area SD Printed 4/18/2017 9:21:50 AM

(n \* Est. Pct. Collection)

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 1 of 3

Real Estate Tax Rate (RETR) Report

AUN	-2018 Final General Fund Budget : 124159002 West Chester Area SD			Re Multi-County Rebalancing Based on Methodology	
Printe	ed 4/18/2017 9:21:50 AM				Page - 2 of 3
	Index (current): 2.5%	<b>P</b>			
	lation Method:	Revenue		Section 672.1 Method Choice: (a)(1)	
	per of Decimals For Tax Rate Calculation:	4 \$466 254 226			
	ox. Tax Revenue from RE Taxes:	\$166,251,336			
	Int of Tax Relief for Homestead Exclusions	<u>\$0</u> \$166 251 336			
	Approx. Tax Revenue:	\$166,251,336 \$172,281,177			
Appro	ox. Tax Levy for Tax Rate Calculation:	\$172,281,177	Delawara	Total	
		Chester	Delaware	i otai	
	ndex Maximums				
	p. Maximum Mills Based On Index	20.6020	15.0790		
	(i * (1 + Index))				
	q. Mills In Excess of Index	0.1822	0.2032		
	(if (l > p), (l - p))				
	r. Maximum Tax Levy Based On Index	\$160,942,858	\$9,782,394	\$170,725,252	
IV.	(p / 1000 * d)				
	s. Millage Rate within Index?	No	No		
	(If I > p Then No)				
	t. Tax Levy In Excess of Index	\$1,423,346	\$131,824	\$1,555,170	
	(if (m > r), (m - r))				
	u.Tax Revenue In Excess of Index	\$1,373,529	\$127,210	\$1,500,739	
	(t * Est. Pct. Collection)				
		<i>R</i> tok			
ı v.	nformation Related to Property Tax Relief Assessed Value Exclusion per Homestead Number of Homestead/Farmstead Properties Median Assessed Value of Homestead Properties	\$0	\$0	\$1	

2017-2018 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 124159002 West Chester Area SD			Multi-County Rebalanc	ing Based on Methodo	ology of Section 672.1 of School Code
Printed 4/18/2017 9:21:50 AM					Page - 3 of 3
Act 1 Index (current): 2.5%					
Calculation Method:	Revenue		Section 672.1 Method Choice:	(a)(1)	
Number of Decimals For Tax Rate Calculation:	4				
Approx. Tax Revenue from RE Taxes:	\$166,251,336				
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>				
Total Approx. Tax Revenue:	\$166,251,336				
Approx. Tax Levy for Tax Rate Calculation:	\$172,281,177				
	Chester	Delaware		Total	
State Property Tax Reduction Allocation used for: Homest	ead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used f		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$0

## LEA : 124159002 West Chester Area SD Printed 4/18/2017 9:21:51 AM

## Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

## Page - 1 of 1

## CODE

6111 <u>Curre</u>	6111 Current Real Estate Taxes Amount of Tax Relief for Tax Levy Minus Homestead Net Tax Revenue					
County Nam	ne Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusion	<u>Exclus</u>	ercent Collecte	d Generated By Mills
Chester	7,812,001,637 20.7842	162,366,204			96.5000	0%
Delaware	648,742,859 15.2822	9,914,218			96.5000	0%
Totals:	8,460,744,496	172,280,422	-	0 =	172,280,422 X 96.5000	0% = 166,250,607
			Rate			Estimated Revenue
0.400			Kale			<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat		\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessm	ients	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Asses	ssments			0	0
6150	Current Act 511 Taxes – Proportional Assessmen	ts	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	21,269,870	21,269,870
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	4,101,337	4,101,337
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Perc	centage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Asses	sments	0	0	0	0
	Total Current Act 511 Taxes – Proportional As	ssessments			25,371,207	25,371,207
	Total Act 511, Current Taxes					25,371,207
		Act 511	Гах Limit>	12,891,822,543	X 12	154,701,871
				Market Value	e Mills	(511 Limit)

#### LEA : 124159002 West Chester Area SD

Printed 4/18/2017 9:21:52 AM

Page - 1 of 1

Тах		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2016-17 (Rebalanced)	2017-18	Change in Rate	or equal to Index	Index	2016-17 (Rebalanced)	2017-18	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Chester	20.0996	20.7842	3.41%	No	2.5%				
	Delaware	14.7113	15.2822	3.89%	No	2.5%				
Curre	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%	$\mathbf{O}$			

\_\_\_\_\_Ye\_\_\_\_

### LEA : 124159002 West Chester Area SD

#### P

Printed 4/18/2017 9:21:52 AM	Page - 1 of 1
Description	Amount
<ul> <li>1000 Instruction</li> <li>1100 Regular Programs - Elementary / Secondary</li> <li>1200 Special Programs - Elementary / Secondary</li> <li>1300 Vocational Education</li> <li>1400 Other Instructional Programs - Elementary / Secondary</li> <li>1500 Nonpublic School Programs</li> </ul>	97,019,186 36,673,449 6,442,637 791,273 77,225
Total Instruction	\$141,003,770
2000Support Services2100Support Services - Students2200Support Services - Instructional Staff2300Support Services - Administration2400Support Services - Pupil Health2500Support Services - Business2600Operation and Maintenance of Plant Services2700Student Transportation Services2800Support Services - Central2900Other Support Services	9,380,642 6,027,380 12,004,332 2,347,277 1,900,867 18,288,824 13,765,398 3,752,458 226,988
Total Support Services	\$67,694,166
3000 Operation of Non-Instructional Services         3200 Student Activities         3300 Community Services	5,156,607 150,120
Total Operation of Non-Instructional Services	\$5,306,727
5000 Other Expenditures and Financing Uses         5100 Debt Service / Other Expenditures and Financing Uses         5200 Interfund Transfers - Out	25,546,771 4,833,452
Total Other Expenditures and Financing Uses	\$30,380,223
Total Estimated Expenditures and Other Financing Uses	\$244,384,886

2017-2018 Final General Fund Budget	Esti	imated Expenditures and Other Financing Uses: Detail
LEA : 124159002 West Chester Area SD		
Printed 4/18/2017 9:21:53 AM		Page - 1 of 4
Description		Amount
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		49,547,724
200 Personnel Services - Employee Benefits		31,896,054
300 Purchased Professional and Technical Services 400 Purchased Property Services		2,260,677
500 Other Purchased Services		428,494 10,053,257
600 Supplies		2,503,762
700 Property		226,736
800 Other Objects		102,482
Total Regular Programs - Elementary / Secondary		\$97,019,186
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		12,295,422
200 Personnel Services - Employee Benefits		7,918,242
300 Purchased Professional and Technical Services 400 Purchased Property Services		13,104,332
500 Other Purchased Services		3,000 3,146,739
600 Supplies		3,146,739 187,509
700 Property		6,485
800 Other Objects		11,720
Total Special Programs - Elementary / Secondary		\$36,673,449
1300 Vocational Education		
100 Personnel Services - Salaries		2,112,880
200 Personnel Services - Employee Benefits		1,380,895
300 Purchased Professional and Technical Services		2,000
400 Purchased Property Services 500 Other Purchased Services		2,770 2,775 772
600 Supplies		2,775,772 163,713
700 Property		2,442
800 Other Objects		2,165
Total Vocational Education		\$6,442,637
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		87,800
200 Personnel Services - Employee Benefits		35,103
300 Purchased Professional and Technical Services		524,770
400 Purchased Property Services 500 Other Purchased Services		66,000
600 Supplies		75,100 2,500
Total Other Instructional Programs - Elementary / Secondary		2,500 \$791,273
1500 Nonpublic School Programs		v. v. ,
300 Purchased Professional and Technical Services		77,225
Total Nonpublic School Programs		\$77,225
Total Instruction		\$141,003,770
2000 Support Services		ψιτι,000,ο
2000 Support Services	Page 13	

### LEA : 124159002 West Chester Area SD

#### Pri

Printed 4/18/2017 9:21:53 AM		Page - 2 of 4
Description		<u>Amount</u>
<ul> <li>2100 Support Services - Students</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul>		5,526,465 3,583,872 157,386 37,200 70,177 750 4,792
Total Support Services - Students		\$9,380,642
<ul> <li>2200 Support Services - Instructional Staff</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul>		2,951,034 2,472,610 190,373 7,515 31,250 354,102 10,271 10,225
Total Support Services - Instructional Staff		\$6,027,380
<ul> <li>2300 Support Services - Administration</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul>		6,282,406 4,101,035 1,168,235 22,950 259,900 105,372 10,610 53,824
Total Support Services - Administration		\$12,004,332
<ul> <li>2400 Support Services - Pupil Health</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> <li>800 Other Objects</li> </ul>		1,385,568 903,763 14,300 2,575 4,575 31,316 4,150 1,030
Total Support Services - Pupil Health		\$2,347,277
<ul> <li>2500 Support Services - Business</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> </ul>	Page 14	1,059,590 692,482 45,775 11,314 21,015

DescriptionAnsaurtB0B0B1 <th>Printed 4/18/2017 9:21:53 AM</th> <th>Page - 3 of 4</th>	Printed 4/18/2017 9:21:53 AM	Page - 3 of 4
700         Property         5,000           800         Oter Colyters         54,000           7000         Description         51,000,87           7000         Description         52,000           7000         Property one Services         52,000           7000         Oter Purchased Property Services         500,000           7000         Structure         516,288,524           7000         Structure         712,000           7000         Structure         713,000           7000         Structure         714,000           7000         Structure         714,000           7000         Structure         714,000           7000         Structure         72,0000           7000	Description	Amount
800 Other Objects         44,996           701al Support Services - Sultarias         51,900,887           701al Support Services - Sultarias         7,502,253           8200 Objectation and Mainterance of Plant Services         62,000           8201 Protection Services - Sultarias         7,502,253           8201 Protection Services - Sultarias         62,000           9201 Protection Services - Sultarias         62,000           9201 Protection Services         63,71,900           9201 Protection Services         63,71,900           9201 Protection Services         63,71,900           9202 Protection Services         63,71,900           9203 Protection Services         93,71,900           9204 Protection Services         93,71,900           9205 Protection Services         93,810           9205 Protection Services         93,810           9207 Student Transportation Services         92,800           9200 Protection Services         93,810           9200 Protection Services		21,595
Total Support Services - Sublines         \$1900 Startion           2800 Operation and Maintenance of Paint Services         7,562,253           2000 Purchased Propres Services - Subtres         7,562,253           2000 Dimer Purchased Propres Services         87,2710           2000 Dimer Purchased Services         87,2710           2000 Dimer Purchased Services         87,2710           2000 Dimer Purchased Services         818,288,284           2000 Dimer Purchased Propres Services         918,3836           2000 Dimer Develope         218,288,284           2000 Support Propres Services         918,385           2000 Purchased Services         918,386           2000 Purchased Services         918,396           2000 Support Propres Services         918,396           2000 Operation and Maintenance of Pinat Services         918,396           2000 Purchased Services         918,396           2000 Dimer Services - Services         918,396           2000 Operation Services - Services         918,396           2000 Dimer Services - Services         918,396           2000 Dimer Services - Services		
2000 Caparation and Ministramanes and Flamstrams         7.69           100 Personnel Services - Employae Benefits         4.6211.016           300 Personnel Services - Employae Benefits         3.005.400           300 Personnel Services - Services         6.721.210           300 Personnel Services - Employae Benefits         3.005.400           300 Other Nurchased Professional and Technical Services         6.721.210           300 Supplies         1.522.400           300 Other Objects         3.18.288.824           2700 Supplies         3.18.288.824           300 Other Objects         3.18.288.824           2700 Supplies         2.50.861           300 Other Objects         3.18.288.824           200 Personnel Services - Statiation Services         2.50.861           300 Other Objects         2.50.861           300 Other Objects         3.18.47.41           300 Other Objects         3.13.22.33           300 Object Services - Statiation Services         2.500           300 Object Services - Statiation Services         3.200           300 Object Services - Statiation Ser		44,096
100         Personnel Services - Employee Benefits         4.821 cfi6           300         Purchased Property Services         6.2000           000         Other Purchased Services         6.71 c700           000         Services         6.71 c700           000         Purchased Property Services         6.71 c700           000         Services         5.500           Total Operation and Maintenance of Plant Services         15.500           Total Services         Salarés         205.985           2000         Personnel Services - Salarés         205.985           2000         Personnel Services - Salarés         2.500           2000         Services - Salarés         2.500           2000         Services - Central         2.500	Total Support Services - Business	\$1,900,867
200       Personnel Services - Employee Benefits       4.82.1616         300       Purchased Projestional and Technical Services       67.1210         600       Supplies       67.1210         600       Supplies       15.32.400         700       Property       15.33.400         7010       Property       15.32.400         7010       Property       15.33.400         7010       Property Services       2.500         800       Other Durchased Property Services       2.500         700       Structures       15.33.400         7010       Property Services       15.375.451		
300 Purchased Projects writes         36,560           400 Purchased Projects writes         36,560           500 Other Purchased Services         671,210           700 Property         218,385           800 Other Objects         15,500           701 Operation and Maintenance of Plant Services         158,288,824           700 Property         218,385           800 Other Objects         158,288,824           700 Property         218,385           900 Detrolog Services - Salaries         205,985           200 Personnel Services - Salaries         2,000           900 Other Objects         13,322,391           900 Other Objects         2,000           900 Other Objects         31,779,100           900 Personnel Services - Employee Benefis         2,000           900 Other Objects         31,779,100           900 Personnel Services - Salaries         11,61,453           900 Other Objects         32,700           900 Other		
4.00         Purchased Property Services         3.365,450           500         Other Purchased Services         671,210           600         Supples         1532,400           600         Other Purchased Services         1532,400           800         Other Objects         15,500           700         Stoppenty         15,500           700         Stoppenty         15,500           700         Stoppenty         15,500           700         Stoppenty         15,300           700         Stoppenty         15,300           700         Stoppenty         15,300           700         Stoppenty         15,300           700         Stoppenty         13,32,339           700         Stoppenty Services         2,600           800         Other Purchased Services         3,6,600           800         Other Purchased Services         3,26,500           800         Supples         3,26,500           900		
500 Other Purchased Services         671.210           500 Other Purchased Services         218.326           700 Property         218.335           800 Other Objects         519.200           701 Operation and Maintenance of Plant Services         519.200           700 Other Objects         519.200           700 Operation and Maintenance of Plant Services         205.985           200 Personnel Services - Salaries         205.985           200 Personnel Services - Salaries         2.500           500 Other Objects         2.800           500 Other Objects         1.779.180           500 Other Objects         1.779.180           500 Other Purchased Services         3.800           500 Other Objects         3.800           500 Other Objects		
600 Supplies         1682.200           700 Property         218.385           800 Other Objects         15.000           700 Studen Transportation Services         205.886           2700 Studen Transportation Services         205.886           200 Personnel Services - Salaries         205.886           200 Personnel Services - Salaries         205.886           200 Orther Purchased Property Services         2,800           800 Other Objects         3,807,803           900 Purchased Property Services         3,807,803           900 Purchased Services - Salaries         1,779,180           900 Other Objects         3,782,483           900 Other Objects         3,782,483           900 Other Objects         3,782,483           900 Other Objects         3,782,485           900 Other Objects		
700 Property         218.385           800 Other Objects         518.288,824           701 Operation and Maintenance of Plant Services         518.288,824           700 Prisonnel Services - Stalates         205,885           200 Personnel Services - Stalates         2,500           200 Other Purchased Property Services         2,500           200 Other Objects         2,500           200 Personnel Services - Stalates         1,773,180           200 Personnel Services - Stalates         1,773,180           200 Other Purchased Property Services         3,350           200 Other Purchased Services         3,6700           200 Other Purchased Services         3,6700           200 Other Purchased Services         2,255           200 Other Purchased Services         2,255 <td></td> <td></td>		
B00 Other Objects         55,000           Total Operation and Mainace of Planshores         588,288,284           2700 Student Transportation Services - Salaries         205,985           200 Personnel Services - Salaries         205,985           200 Personnel Services - Salaries         205,985           200 Personnel Services - Salaries         2,500           000 Other Purchased Property Services         2,800           000 Other Objects         2,800           000 Support Services - Central         2,800           100 Personnel Services - Salaries         1,177,180           200 Personnel Services - Salaries         1,161,463           300 Other Purchased Protery Services         34,810           000 Other Objects         3,820           000 Other Objects         3,810           000 Other Purchased Services         3,870           000 Other Purchased Services         3,870           000 Other Purchased Services         3,870           000 Other S		
Total Operation and Maintenance of Plant Services         \$18,288,824           2700         Student Transportation Services         205,985           200         Personnel Services - Salaries         2,250           200         Personnel Services - Salaries         2,250           200         Dersonnel Services - Salaries         2,250           200         Dither Purchased Services         2,250           200         Dither Services - Salaries         2,250           200         Dither Purchased Services         2,250           200         Dither Purchased Services         2,250           200         Dither Purchased Services         2,800           200         Dither Services - Central         2,800           200         Personnel Services - Salaries         1,1779,180           200         Personnel Services - Salaries         1,1779,180           200         Personnel Services - Salaries         3,830           200         Personnel Services - Salaries         1,161,463           200         Personel Services - Central         3,7262,458           200         Other Purchased Property Services         3,8,700           200         Other Support Services         3,8,700           200         Services		
270 Student Transportation Services       200 Personnel Services - Employee Benefits       200 598         200 Personnel Services - Employee Benefits       25.00         200 Der Purchased Propenty Services       25.00         200 Outer Purchased Services       25.00         200 Outer Objects       26.00         200 Outer Objects       26.00         200 Personnel Services - Central       26.00         200 Personnel Services - Salaries       1.779.180         200 Personnel Services - Salaries       1.779.180         200 Personnel Services - Salaries       1.83.355         200 Outer Purchased Propenty Services       3.81.00         200 Personnel Services - Salaries       1.61.46.3         200 Personnel Services - Salaries       1.779.180         200 Personnel Services - Salaries       3.81.00         200 Outer Purchased Propenty Services       3.81.00         200 Outer Propenty Services       3.81.00         200 Other Support Services       3.772.458         200 Other Support Services       126.988         200 Other Support Ser		
100Personnel Services - Salaries205,985200Personnel Services - Salaries13,4674400Purchased Property Services2,500500Other Purchased Services13,392,939600Supplies2,800800Other Objects2,8007 total Student Transportation Services513,765,398200Personnel Services - Salaries1,779,180200Personnel Services - Salaries1,779,180200Personnel Services - Salaries1,779,180200Purchased Property Services494,000400Purchased Property Services494,000400Purchased Property Services62,955600Supplies62,955600Other Purchased Services33,752,4582000Personnel Services32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Support Services32,6982000Other Support Services32,752,4582000Other Support Services32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Objects32,752,4582000Other Objects32,752,95820		
200         Personnel Services - Employee Benefits         134.674           400         Purchased Property Services         2,500           500         Other Purchased Services         2,500           500         Supplies         26,500           500         Other Objects         28,500           70tal Student Transportation Services         \$13,765,398           200         Support Services - Central         1           100         Personnel Services - Employee Benefits         1,779,180           200         Purchased Property Services         183,350           200         Personnel Services - Employee Benefits         1,161,463           300         Purchased Property Services         183,350           200         Personnel Services - Central         34,810           200         Personnel Services - Central         34,810           200         Other Purchased Services         33,752,458           200         Other Objects         33,752,458           200         Other Objects         300,000           300         Other Objects         300,000           300         Other Objects         326,988           300         Other Objects         326,980           300 <t< td=""><td></td><td>205.985</td></t<>		205.985
400         Purchased Property Services         2,500           500         Supplies         13,392,939           600         Supplies         2,600           800         Other Purchased Services         13,765,398           7001         Barconsol Services - Central         2,779,180           100         Personnel Services - Salaries         1,779,180           300         Purchased Property Services         183,360           400         Purchased Property Services         183,360           600         Supplies         38,700           600         Supplies         38,700           7         Statistics         38,700           7         Other Objects         38,700           800         Other Objects         38,700           7         Statistics         38,700           900         Other Objects         38,700           900         Other Support Services         38,700           900         Other Support Services         <		
500 Other Purchased Services         13,392,939           600 Supplies         26,500           800 Other Objects         2800           7 Otal Student Transportation Services         \$13,765,398           200 Support Services - Central         1,779,180           100 Personnel Services - Salaries         1,779,180           200 Personnel Services - Salaries         1,161,463           300 Purchased Professional and Technical Services         183,300           400 Purchased Profesty Services         494,000           500 Other Purchased Services         34,810           600 Supplies         34,810           600 Supplies         34,810           600 Supplies         36,700           7 otal Support Services         36,700           8 00 Other Purchased Services         36,700           9 00 Other Support Services         36,700           9 00 Other Support Services         36,700           9 00 Other Support Services         32,52,688           9 00 Other Sup		
600 Supplies         26.500           800 Other Objects         21300           7tots Student Transportation Services         \$13,765,398           2800 Support Services - Central         1.779,180           100 Personnel Services - Salaries         1,779,180           200 Personnel Services - Salaries         1,161,463           300 Purchased Professional and Technical Services         183,330           400 Purchased Professional and Technical Services         494,000           600 Supplies         62,955           800 Other Purchased Services         62,955           800 Other Objects         126,988           800 Other Objects         126,988           800 Other Objects         567,694,166           3000 Operation of Non-Instructional Services         567,694,166		
Total Student Transportation Services         \$13,765,398           2800 Support Services - Central         1,779,180           100 Personnel Services - Employee Benefits         1,161,463           300 Purchased Protessional and Technical Services         183,350           400 Purchased Protessional and Technical Services         183,350           400 Purchased Protessional and Technical Services         34,810           600 Supplies         34,810           800 Other Purchased Services         34,810           600 Supplies         36,763,408           800 Other Objects         62,955           7 total Support Services - Central         53,752,458           2900 Other Support Services         36,700           500 Other Objects         126,988           2900 Other Objects         126,988           2000 Other Support Services         126,988           500 Other Objects         100,000           7 total Support Services         567,694,166           3000 Operation of Non-Instructional Services         367,703           100 Personnel Services - Salaries         2,745,703           100 Personnel Services - Salaries         1,269,390           200 Personnel Services - Salaries         1,269,390           200 Personnel Services - Salaries         2,745,703	600 Supplies	
2800 Support Services - Central100 Personnel Services - Employee Benefits1,779,180200 Personnel Services - Employee Benefits1,83,350400 Purchased Professional and Technical Services183,350400 Purchased Property Services494,000500 Other Purchased Services34,810600 Supplies36,7007 Otal Support Services36,7007 Otal Support Services36,700500 Other Objects36,7007 Otal Support Services36,700500 Other Purchased Services36,7007 Otal Support Services36,700500 Other Purchased Services36,7007 Otal Support Services36,700500 Other Purchased Services30,0007 Otal Support Services3000500 Other Purchased Services3208,888500 Other Purchased Services320,898500 Other Purchased Services320,898500 Other Support Services320,898500 Other Purchased Services - Salaries2,745,703300 Purchased Property Services32,899300 Purchased Property Services32,899300 Purchased Property Services32,899300 Purchased Property Services32,899300 Purchased Property Services32,899<		
100       Personnel Services - Salaries       1,779,180         200       Personnel Services - Employee Benefits       1,161,463         300       Purchased Professional and Technical Services       183,350         400       Purchased Professional and Technical Services       183,350         400       Purchased Professional and Technical Services       183,350         400       Purchased Professional and Technical Services       364,900         600       Supplies       362,955         800       Other Objects       36,700         7 Total Support Services - Central       \$3,752,458         200       Other Purchased Services       36,700         500       Other Purchased Services       126,988         800       Other Objects       126,988         500       Other Purchased Services       126,988         800       Other Purchased Services       \$226,988         7 Total Support Services       \$226,988       \$226,988         300       Operation of Non-Instructional Services       \$27,45,703         300       Purchased Proferty Services - Salaries       2,745,703         300       Purchased Professional and Technical Services       1,269,390         300       Purchased Proferty Services       1,269,390<	Total Student Transportation Services	\$13,765,398
200         Personnel Services - Employee Benefits         1,161,463           300         Purchased Professional and Technical Services         183,350           400         Purchased Property Services         494,000           500         Other Purchased Services         34,810           600         Supplies         62,955           800         Other Objects         36,700           7otal Support Services - Central         33,752,458           200         Other Support Services         36,700           500         Other Purchased Services         36,700           7otal Support Services - Central         2900         2900           500         Other Purchased Services         36,700           7otal Support Services         126,988         300           500         Other Purchased Services         126,988           500         Other Support Services         \$226,988           500         Operation of Non-Instructional Services         \$27,45,703           3000         Purchased Profeesional and Technical Services <td< td=""><td></td><td></td></td<>		
300         Purchased Professional and Technical Services         183,350           400         Purchased Property Services         494,000           500         Other Purchased Services         34,810           600         Supplies         36,2955           800         Other Objects         36,700           7 Total Support Services - Central         \$3,752,458           2900         Other Support Services         \$3,752,458           500         Other Purchased Services         \$3,752,458           2900         Other Support Services         \$3,752,458           3000         Other Purchased Services         \$126,988           800         Other Objects         100,000           7 Total Support Services         \$226,988           3000         Other Support Services         \$226,988           3000         Operation of Non-Instructional Services         \$226,988           3000         Operation of Non-Instructional Services         \$27,69,703           3200         Student Activities         \$2,745,703           100         Personnel Services - Salaries         \$2,745,703           3000         Purchased Professional and Technical Services         \$259,900           3000         Purchased Property Services		1,779,180
400 Purchased Property Services         1494,000           500 Other Purchased Services         34,810           600 Supplies         62,955           800 Other Objects         36,700           7otal Support Services - Central         33,752,458           2900 Other Purchased Services - Central         126,988           800 Other Objects         126,988           800 Other Objects         126,988           3000 Other Support Services         126,988           500 Other Purchased Services         126,988           3000 Other Objects         100,000           Total Support Services         \$226,988           3000 Operation of Non-Instructional Services         \$226,988           3000 Operation of Non-Instructional Services - Salaries         \$27,45,703           3000 Operation of Non-Instructional Services - Salaries         2,745,703           3000 Purchased Professional and Technical Services         1,269,390           3000 Purchased Professional and Technical Services         1,269,390           3000 Purchased Professional and Technical Services         1,269,390           300 Purchased Professional and Technical Services         1,269,390           300 Purchased Professional and Technical Services         1,269,390           300 Purchased Profestrices         1,269,390 <t< td=""><td></td><td></td></t<>		
500 Other Purchased Services34,810600 Supplies62,955800 Other Objects36,7007otal Support Services - Central\$3,752,4582900 Other Support Services126,988500 Other Purchased Services126,988800 Other Objects100,0007otal Support Services\$226,9887otal Support Services\$67,694,1663000 Operation of Non-Instructional Services\$67,694,1663000 Operation of Non-Instructional Services\$2,745,703200 Student Activities\$2,745,703100 Personnel Services - Salaries\$2,745,703200 Personnel Services - Employee Benefits\$259,990300 Purchased Property Services\$259,990400 Purchased Property Services\$259,990400 Purchased Property Services\$259,990400 Purchased Property Services\$259,990		
600 Supplies         62,955           800 Other Objects         36,700           Total Support Services - Central         \$3,752,458           2900 Other Support Services         \$26,988           500 Other Purchased Services         \$26,988           800 Other Objects         100,000           Total Support Services         \$26,988           800 Other Objects         100,000           Total Other Support Services         \$57,694,166           3000 Operation of Non-Instructional Services         \$57,694,166           3000 Operation of Non-Instructional Services         \$2745,703           200 Student Activities         \$2,745,703           100 Personnel Services - Salaries         \$2,745,703           200 Personnel Services - Salaries         \$2,69,990           300 Ourchased Property Services         \$259,990           400 Purchased Property Services         \$259,990		
800 Other Objects36,700Total Support Services - Central\$3,752,4582900 Other Support Services126,988500 Other Purchased Services126,988800 Other Objects100,000Total Other Support Services\$226,988800 Operation of Non-Instructional Services\$67,694,1663000 Operation of Non-Instructional Services\$67,693,00900 Personnel Services - Salaries\$2,745,733900 Personnel Services - Salaries\$2,745,733900 Purchased Profersional and Technical Services\$259,990900 Oversed Proferse Services\$11,392		
Total Support Services - Central\$3,752,4582900Other Support Services126,988500Other Purchased Services126,988800Other Objects100,000Total Other Support Services\$226,988Total Support Services\$226,988Total Support Services\$67,694,1663000Operation of Non-Instructional Services3000Student Activities100Personnel Services - Salaries200Personnel Services - Salaries200Personnel Services - Employee Benefits300Purchased Professional and Technical Services400Purchased Profestional and Technical Services400Purchased Proferty Services<		
2900 Other Support Services500 Other Purchased Services500 Other Purchased Services800 Other ObjectsTotal Other Support Services500 Operation of Non-Instructional Services3000 Operation of Non-Instructional Services3000 Student Activities100 Personnel Services - Salaries200 Personnel Services - Selaries200 Purchased Professional and Technical Services200 Purchased Professional and Technical Services200 Purchased Profest Services200 Purchas		
500 Other Purchased Services126,988800 Other Objects100,000Total Other Support Services\$226,988Total Support Services\$67,694,1663000 Operation of Non-Instructional Services\$67,694,1663200 Student Activities\$226,988100 Personnel Services - Salaries\$2,745,703200 Personnel Services - Salaries\$1,269,390300 Purchased Professional and Technical Services\$259,990400 Purchased Property Services141,392		····
800 Other Objects       100,000         Total Other Support Services       \$226,988         Total Support Services       \$67,694,166         3000 Operation of Non-Instructional Services       \$67,694,166         3200 Student Activities       \$2,745,703         100 Personnel Services - Salaries       2,745,703         200 Personnel Services - Employee Benefits       1,269,390         300 Purchased Professional and Technical Services       259,990         400 Purchased Property Services       141,392		126,988
Total Other Support Services\$226,988Total Support Services\$67,694,1663000 Operation of Non-Instructional Services\$200Student Activities\$200100 Personnel Services - Salaries\$2,745,703200 Personnel Services - Employee Benefits\$1,269,390300 Purchased Professional and Technical Services\$259,990400 Purchased Property Services\$141,392		
3000 Operation of Non-Instructional Services3200 Student Activities100 Personnel Services - Salaries200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services400 Purchased Property Services400 Purchased Property Services		
3200 Student Activities100 Personnel Services - Salaries200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services400 Purchased Property Services	Total Support Services	\$67,694,166
100Personnel Services - Salaries2,745,703200Personnel Services - Employee Benefits1,269,390300Purchased Professional and Technical Services259,990400Purchased Property Services141,392	3000 Operation of Non-Instructional Services	
200Personnel Services - Employee Benefits1,269,390300Purchased Professional and Technical Services259,990400Purchased Property Services141,392	3200 Student Activities	
200Personnel Services - Employee Benefits1,269,390300Purchased Professional and Technical Services259,990400Purchased Property Services141,392	100 Personnel Services - Salaries	2,745,703
400 Purchased Property Services 141,392	200 Personnel Services - Employee Benefits	
	300 Purchased Professional and Technical Services	259,990
	400 Purchased Property Services	141,392

500 Other Purchased Services

2017-2018 Final General Fund Budget

West Chester Area SD

LEA : 124159002

600 Supplies

456,465

158,861

2017-2018 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 124159002 West Chester Area SD	
Printed 4/18/2017 9:21:53 AM	Page - 4 of 4
Description	Amount
700 Property	4,375
800 Other Objects	120,431
Total Student Activities	\$5,156,607
3300       Community Services         100       Personnel Services - Salaries         200       Personnel Services - Employee Benefits         300       Purchased Professional and Technical Services         500       Other Purchased Services         600       Supplies	2,000 820 133,800 500 13,000
Total Community Services	\$150,120
Total Operation of Non-Instructional Services	\$5,306,727
5000 Other Expenditures and Financing Uses	
5100       Debt Service / Other Expenditures and Financing Uses         800       Other Objects         900       Other Uses of Funds	10,591,771 14,955,000
Total Debt Service / Other Expenditures and Financing Uses	\$25,546,771
5200 Interfund Transfers - Out         900 Other Uses of Funds	4,833,452
Total Interfund Transfers - Out	\$4,833,452

\$30,380,223

\$244,384,886

#### **Total Other Expenditures and Financing Uses**

#### TOTAL EXPENDITURES

5 KOR

Schedule	Of Cash	And Investment	s (CAIN)
			• (• ,

2011 2010 Final Constant and Budget		
LEA : 124159002 West Chester Area SD		
Printed 4/18/2017 9:21:53 AM		Page - 1 of 2
Cash and Short-Term Investments	<u>06/30/2017 Estimate</u>	06/30/2018 Projection
General Fund	24,877,215	19,445,954
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	21,832,118	22,213,847
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$46,709,333	\$41,659,801
Long-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		

2017-2018 Final General Fund Budget

General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Debt Service Fund Food Service / Cafeteria Operations Fund Child Care Operations Fund Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund Activity Fund Other Agency Fund

2017-2018 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 124159002 West Chester Area SD		
Printed 4/18/2017 9:21:53 AM		Page - 2 of 2
Long-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$46,709,333	\$41,659,801

Robertina

2017-2018 Final General Fund Budget		Schedule Of Indebte	dness (DEBT)
LEA : 124159002 West Chester Area SD			
Printed 4/18/2017 9:21:54 AM			Page - 1 of 6
Long-Term Indebtedness	<u>06/30/2017 Estimate</u>	06/30/2018 Projection	
General Fund		250,000,000	
0510 Bonds Payable	260,955,000	256,000,000	
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities Total General Fund	\$260,955,000	\$256,000,000	
	<b>Φ</b> 200,333,000	φ230,000,000	
Public Purpose (Expendable) Trust Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Public Purpose (Expendable) Trust Fund			
Other Comptroller-Approved Special Revenue Funds			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB) 0599 Other Long-Term Liabilities			
Total Other Comptroller-Approved Special Revenue Funds			
Athletic / School-Sponsored Extra Curricular Activities Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Athletic / School-Sponsored Extra Curricular Activities Fund			
Capital Reserve Fund - § 690, §1850			
0510 Bonds Payable			

0520 Extended-Term Financing Agreements Payable

2017-2018 Final General Fund Budget			Schedule Of Indebtedness (DEBT)
LEA : 124159002 West Chester Area SD			
Printed 4/18/2017 9:21:54 AM			Page - 2 of 6
			-
Long-Term Indebtedness	<u>06/3</u>	30/2017 Estimate	06/30/2018 Projection
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Capital Reserve Fund - § 690, §1850			
Capital Reserve Fund - § 1431			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Capital Reserve Fund - § 1431			
Other Capital Projects Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Other Capital Projects Fund			
Debt Service Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Debt Service Fund			
Food Service / Cafeteria Operations Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			

0550 Authority Lease Obligations

2017-2018 Final General Fund Budget	Schedule Of Indebte	dness (DEBT)
LEA : 124159002 West Chester Area SD		
Printed 4/18/2017 9:21:54 AM		Page - 3 of 6
Long-Term Indebtedness	06/30/2017 Estimate 06/30/2018 Projection	
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		

- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

## **Total Private Purpose Trust Fund**

2017-2018 Final General Fund Budget		Schedule Of Indebtedness (DEB	3T)
LEA : 124159002 West Chester Area SD			
Printed 4/18/2017 9:21:54 AM		Page - 4 of	i 6
		5	
Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection	
Investment Trust Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			l
Total Investment Trust Fund			ļ
Pension Trust Fund			l
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			l
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Pension Trust Fund			
Activity Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Activity Fund			
Other Agency Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Other Agency Fund			
Permanent Fund			
0510 Bonds Payable			

2017-2018 Final General Fund Budget LEA : 124159002 West Chester Area SD		Schedule Of Indebte	edness (DEBT)
Printed 4/18/2017 9:21:54 AM			Page - 5 of 6
Long-Term Indebtedness0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Long-Term Liabilities	<u>06/30/2017 Estimate</u>	06/30/2018 Projection	
Total Permanent Fund Total Long-Term Indebtedness	\$260,955,000	\$256,000,000	

2017-2018 Final General Fund Budget			Schedule Of Indebtedne
LEA : 124159002 West Chester Area SD			
Printed 4/18/2017 9:21:54 AM			Pag
Short-Term Payables	06/	/30/2017 Estimate	06/30/2018 Projection
General Fund			<u> </u>
Public Purpose (Expendable) Trust Fund			
Other Comptroller-Approved Special Revenue Funds			
Athletic / School-Sponsored Extra Curricular Activities Fund			
Capital Reserve Fund - § 690, §1850			
Capital Reserve Fund - § 1431			
Other Capital Projects Fund			
Debt Service Fund			
Food Service / Cafeteria Operations Fund			
Child Care Operations Fund			
Other Enterprise Funds			
Internal Service Fund			
Private Purpose Trust Fund			
Investment Trust Fund			
Pension Trust Fund			
Activity Fund			
Other Agency Fund			
Permanent Fund			
Total Short-Term Payables			
			\$050 000 000
TOTAL INDEBTEDNESS		\$260,955,000	\$256,000,000

age - 6 of 6

2017-2018 Final General Fund Budget	Fund Balance S	ummary (FBS)
LEA : 124159002         West Chester Area SD           Printed 4/18/2017 9:21:54 AM		Page - 1 of 1
Account Description	Amounts	
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,159,909	
0840 Assigned Fund Balance	89,487	
0850 Unassigned Fund Balance	15,196,600	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,445,996	
5900 Budgetary Reserve		

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

8<sup>1</sup>08

\$19,445,996

Page 25