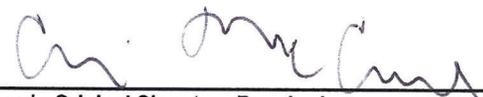


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

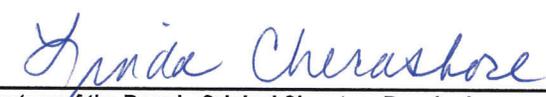
Date of Adoption of the General Fund Budget: 05/26/2021



President of the Board - Original Signature Required

5/26/21

Date



Secretary of the Board - Original Signature Required

5/26/2021

Date



Chief School Administrator - Original Signature Required

5-26-21

Date

Justin Matys

Contact Person

(484)266-1021

Extn :

Telephone

Extension

jmatys@wcasd.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes

No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

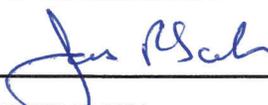
Total Budgeted Expenditures	\$279476796
Ending Unassigned Fund Balance	\$17179811
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.14%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 5-26-21
--------------------------------------------------------------------------------------------------------------------	-----------------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

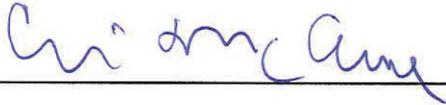
24 PS 6-687(a)(1)

(03/2006)

School District Name : West Chester Area SD	County : Chester	AUN Number : 124159002
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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 	DATE April 26, 2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases.
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.	Carried over for future years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Health Care Stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for Athletics and Alternative Education

<u>ITEM</u>	<u>AMOUNTS</u>
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	4,159,909
0840 Assigned Fund Balance	26,611,034
0850 Unassigned Fund Balance	17,179,811
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$47,950,754</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	206,065,951
7000 Revenue from State Sources	45,962,693
8000 Revenue from Federal Sources	1,966,022
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$253,994,666</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$301,945,420</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	175,639,470
6112 Interim Real Estate Taxes	823,430
6113 Public Utility Realty Taxes	180,000
6150 Current Act 511 Taxes - Proportional Assessments	23,694,164
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,858,800
6500 Earnings on Investments	357,500
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,572,087
6910 Rentals	245,000
6940 Tuition from Patrons	118,510
6990 Refunds and Other Miscellaneous Revenue	380,490

REVENUE FROM LOCAL SOURCES \$206,065,951

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,421,880
7160 Tuition for Orphans Subsidy	290,000
7271 Special Education funds for School-Aged Pupils	5,899,089
7311 Pupil Transportation Subsidy	2,243,278
7312 Nonpublic and Charter School Pupil Transportation Subsidy	844,305
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,077,468
7330 Health Services (Medical, Dental, Nurse, Act 25)	253,931
7340 State Property Tax Reduction Allocation	3,596,194
7505 Ready to Learn Block Grant	399,095
7810 State Share of Social Security and Medicare Taxes	4,122,374
7820 State Share of Retirement Contributions	18,815,079

REVENUE FROM STATE SOURCES \$45,962,693

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	574,668
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	246,440
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	99,502
8517 NCLB, Title IV - 21st Century Schools	45,412
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	970,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000

REVENUE FROM FEDERAL SOURCES \$1,966,022

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 253,994,666

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$175,639,829		
Amount of Tax Relief for Homestead Exclusions	<u>\$3,596,194</u>		
Total Approx. Tax Revenue:	\$179,236,023		
Approx. Tax Levy for Tax Rate Calculation:	\$185,606,379		

	Chester	Delaware	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$7,921,562,971	\$648,096,179	\$8,569,659,150
b. Real Estate Mills	21.6622	16.6626	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$13,526,032,297	\$840,051,487	\$14,366,083,784
d. Assessed Value	\$7,921,562,971	\$1,140,468,976	\$9,062,031,947
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$171,598,481	\$10,798,967	\$182,397,448
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	94.15254%	5.84746%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$171,731,830	\$10,665,618	\$182,397,448
(f Total * g)			
i. Base Mills Subject to Index	21.6790	9.3519	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$174,753,120	\$10,853,259	\$185,606,379
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	22.0604	9.5164	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$174,752,848	\$10,853,159	\$185,606,007
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$182,009,813
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$175,639,470
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$175,639,829

Amount of Tax Relief for Homestead Exclusions

\$3,596,194

Total Approx. Tax Revenue:

\$179,236,023

Approx. Tax Levy for Tax Rate Calculation:

\$185,606,379

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.3293	9.5950	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$176,882,956	\$10,942,800	\$187,825,756
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,581.93	\$15,257.87	
Number of Homestead/Farmstead Properties	22909	1859	24768
Median Assessed Value of Homestead Properties			\$187,365

Act 1 Index (current): 3.0% | Act 1 Index (prior): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$175,639,829		
Amount of Tax Relief for Homestead Exclusions	<u>\$3,596,194</u>		
Total Approx. Tax Revenue:	\$179,236,023		
Approx. Tax Levy for Tax Rate Calculation:	\$185,606,379		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,596,194	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$3,596,194

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	7,921,562,971	22.0604	174,752,848			96.50000%	
Delaware	1,140,468,976	9.5164	10,853,159			96.50000%	
Totals:	9,062,031,947		185,606,007	- 3,596,194 =	182,009,813 X	96.50000% =	175,639,470

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	19,884,105
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,810,059
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			23,694,164
Total Act 511, Current Taxes			23,694,164
Act 511 Tax Limit -->		14,366,083,784 X	12
		Market Value	Mills
			172,393,005
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Chester	21.6790	22.0604	1.76%	Yes	3.0%				
	Delaware	9.3519	9.5164	1.76%	Yes	2.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	106,430,746
1200 Special Programs - Elementary / Secondary	43,668,561
1300 Vocational Education	6,955,155
1400 Other Instructional Programs - Elementary / Secondary	340,861
1500 Nonpublic School Programs	81,975
Total Instruction	\$157,477,298
2000 Support Services	
2100 Support Services - Students	10,925,754
2200 Support Services - Instructional Staff	6,578,807
2300 Support Services - Administration	13,898,933
2400 Support Services - Pupil Health	2,975,305
2500 Support Services - Business	2,068,847
2600 Operation and Maintenance of Plant Services	20,367,515
2700 Student Transportation Services	15,745,719
2800 Support Services - Central	4,255,729
2900 Other Support Services	231,221
Total Support Services	\$77,047,830
3000 Operation of Non-Instructional Services	
3200 Student Activities	5,590,588
3300 Community Services	157,906
Total Operation of Non-Instructional Services	\$5,748,494
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	28,560,032
5200 Interfund Transfers - Out	6,237,265
5900 Budgetary Reserve	4,405,877
Total Other Expenditures and Financing Uses	\$39,203,174
Total Estimated Expenditures and Other Financing Uses	\$279,476,796

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	57,656,973
200 Personnel Services - Employee Benefits	36,112,997
300 Purchased Professional and Technical Services	2,833,842
400 Purchased Property Services	317,912
500 Other Purchased Services	5,487,146
600 Supplies	3,897,452
700 Property	87,052
800 Other Objects	37,372
Total Regular Programs - Elementary / Secondary	\$106,430,746
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,288,448
200 Personnel Services - Employee Benefits	8,992,259
300 Purchased Professional and Technical Services	12,844,211
400 Purchased Property Services	6,400
500 Other Purchased Services	7,252,488
600 Supplies	249,985
700 Property	3,800
800 Other Objects	30,970
Total Special Programs - Elementary / Secondary	\$43,668,561
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,469,321
200 Personnel Services - Employee Benefits	1,568,944
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	1,150
500 Other Purchased Services	2,782,683
600 Supplies	107,702
700 Property	19,000
800 Other Objects	2,655
Total Vocational Education	\$6,955,155
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	106,786
200 Personnel Services - Employee Benefits	59,275
300 Purchased Professional and Technical Services	78,500
500 Other Purchased Services	75,000
600 Supplies	21,300
Total Other Instructional Programs - Elementary / Secondary	\$340,861
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	81,975
Total Nonpublic School Programs	\$81,975
Total Instruction	\$157,477,298
2000 Support Services	
2100 <u>Support Services - Students</u>	

2021-2022 Final General Fund Budget

LEA : 124159002 West Chester Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	6,372,454
200 Personnel Services - Employee Benefits	4,024,953
300 Purchased Professional and Technical Services	395,125
400 Purchased Property Services	1,000
500 Other Purchased Services	35,705
600 Supplies	90,300
700 Property	500
800 Other Objects	5,717
Total Support Services - Students	\$10,925,754
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,275,054
200 Personnel Services - Employee Benefits	2,641,291
300 Purchased Professional and Technical Services	291,522
400 Purchased Property Services	2,000
500 Other Purchased Services	66,702
600 Supplies	286,870
800 Other Objects	15,368
Total Support Services - Instructional Staff	\$6,578,807
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,422,754
200 Personnel Services - Employee Benefits	4,710,063
300 Purchased Professional and Technical Services	1,317,717
400 Purchased Property Services	26,250
500 Other Purchased Services	212,866
600 Supplies	142,788
700 Property	1,150
800 Other Objects	65,345
Total Support Services - Administration	\$13,898,933
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,773,000
200 Personnel Services - Employee Benefits	1,123,442
300 Purchased Professional and Technical Services	18,450
400 Purchased Property Services	3,075
500 Other Purchased Services	2,700
600 Supplies	42,013
700 Property	11,800
800 Other Objects	825
Total Support Services - Pupil Health	\$2,975,305
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,161,724
200 Personnel Services - Employee Benefits	738,111
300 Purchased Professional and Technical Services	57,800
400 Purchased Property Services	7,706
500 Other Purchased Services	20,100
600 Supplies	33,650
800 Other Objects	49,756

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$2,068,847
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	8,503,247
200 Personnel Services - Employee Benefits	5,355,768
300 Purchased Professional and Technical Services	260,000
400 Purchased Property Services	3,496,800
500 Other Purchased Services	653,000
600 Supplies	1,748,300
700 Property	333,800
800 Other Objects	16,600
Total Operation and Maintenance of Plant Services	\$20,367,515
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	209,485
200 Personnel Services - Employee Benefits	132,790
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	15,354,344
600 Supplies	39,400
800 Other Objects	1,700
Total Student Transportation Services	\$15,745,719
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,002,665
200 Personnel Services - Employee Benefits	1,268,429
300 Purchased Professional and Technical Services	160,365
400 Purchased Property Services	315,920
500 Other Purchased Services	35,075
600 Supplies	435,716
800 Other Objects	37,559
Total Support Services - Central	\$4,255,729
2900 <u>Other Support Services</u>	
500 Other Purchased Services	131,221
800 Other Objects	100,000
Total Other Support Services	\$231,221
Total Support Services	\$77,047,830
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,967,986
200 Personnel Services - Employee Benefits	1,420,744
300 Purchased Professional and Technical Services	309,145
400 Purchased Property Services	143,124
500 Other Purchased Services	421,817
600 Supplies	223,492
700 Property	18,435
800 Other Objects	85,845

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$5,590,588
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	145,000
600 Supplies	12,906
Total Community Services	\$157,906
Total Operation of Non-Instructional Services	\$5,748,494
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,850,032
900 Other Uses of Funds	17,710,000
Total Debt Service / Other Expenditures and Financing Uses	\$28,560,032
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,237,265
Total Interfund Transfers - Out	\$6,237,265
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,405,877
Total Budgetary Reserve	\$4,405,877
Total Other Expenditures and Financing Uses	\$39,203,174
TOTAL EXPENDITURES	\$279,476,796

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	47,950,754	22,468,624
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	25,654,309	26,460,206
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	\$73,605,063	\$48,928,830

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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		
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		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$73,605,063	\$48,928,830
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2021-2022 Final General Fund Budget

LEA : 124159002 West Chester Area SD

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Page - 1 of 6

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	287,355,000	269,645,000
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 Noncurrent Liabilities		
Total General Fund	\$287,355,000	\$269,645,000
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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget

LEA : 124159002 West Chester Area SD

Printed 5/27/2021 9:50:03 AM

Page - 2 of 6

Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 Projection**

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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 Noncurrent Liabilities

Total Investment Trust Fund

Pension 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$287,355,000	\$269,645,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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
- 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

TOTAL INDEBTEDNESS	\$287,355,000	\$269,645,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	1,128,904
0850 Unassigned Fund Balance	17,179,811
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,468,624
5900 Budgetary Reserve	4,405,877
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,874,501