

LEA Name : WEST CHESTER AREA S D
Number & Street: 829 Paoli Pk
City: West Chester
Zip Code : 19380

Class Size : 2

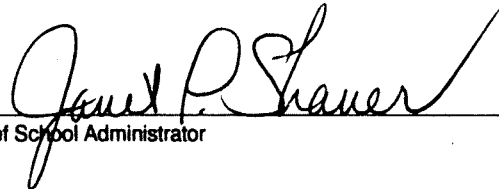
County: Chester
AUN Number : 124159002

**Pennsylvania Department of Education
Comptroller's Office**

**Local Education Agency
Annual Financial Report**


PDE-2057
For Fiscal Year
End 06/30/98

This report is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year, and has been prepared in accordance with the established reporting guidelines.



Chief School Administrator

1/13/99
Date



Board Secretary

1-13-99
Date

John T. Scully
Contact Person

(610)436-7129
Telephone Number

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Revised - 1-13-1999

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Amounts Expressed in Whole Dollars
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COMBINED BALANCE SHEET - All Funds, Account Groups and Component Units (CBSA)

06/30/98 Fiscal Year End

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Governmental Fund Types

	General (10)	Special Revenue (20)	Capital Projects (30)	Debt Service (40)
1 0100 Cash and Cash Equivalents	14,037	403		
2 0110 Investments	9,831,440		56,892,637	
3 0120 Taxes Receivable (Net)	3,018,186			
4 0130 Due From Other Funds	3,920,912	10,554,165		
5 0141 Due From Other Governments (include Accounts 0141-0143 & 0149)	758,832			
6 0146 Due From Primary Government				
7 0147 Due From Component Units				
8 0150 Other Receivables (include Bond Proceeds Receivable)	47,335	45,957	8,750	
9 0160 Advances to Other Funds (Long-Term Loans)				
10 0170 Inventories				
11 0180 Prepaid Expenses / Expenditures	500			
12 0190 Other Current Assets				
13 0210 Land and Site Improvements				
14 0220 Building & Building Improvements				
15 0230 Machinery & Equipment				
16 0240 Less: Accumulated Depreciation				
17 0250 Construction in Progress				
18 0260 Long-Term Prepayments				
19 0270 Less: Accumulated Amort Long-Term Prepayments				
20 0303 Amount Available in Debt Service Funds				
21 0304 Amount Provided for the Retirement of : General Long-Term Debt				
22 0305 Lease Obligations				
23 0340 Amount to be Provided for Comp Abs				
24 0010 TOTAL ASSETS AND OTHER DEBITS	17,591,242	10,600,525	56,901,387	0

ASSETS AND OTHER DEBITS

Assets:

1 0100 Cash and Cash Equivalents
 2 0110 Investments
 3 0120 Taxes Receivable (Net)
 4 0130 Due From Other Funds
 5 0141 Due From Other Governments (include
Accounts 0141-0143 & 0149)
 6 0146 Due From Primary Government
 7 0147 Due From Component Units
 8 0150 Other Receivables (include Bond Proceeds
Receivable)
 9 0160 Advances to Other Funds (Long-Term Loans)
 10 0170 Inventories
 11 0180 Prepaid Expenses / Expenditures
 12 0190 Other Current Assets
 13 0210 Land and Site Improvements
 14 0220 Building & Building Improvements
 15 0230 Machinery & Equipment
 16 0240 Less: Accumulated Depreciation
 17 0250 Construction in Progress
 18 0260 Long-Term Prepayments
 19 0270 Less: Accumulated Amort Long-Term Prepayments

Other Debits:

20 0303 Amount Available in Debt Service Funds
 21 0304 Amount Provided for the Retirement of :
General Long-Term Debt
 22 0305 Lease Obligations
 23 0340 Amount to be Provided for Comp Abs
 24 0010 **TOTAL ASSETS AND OTHER DEBITS**

Proprietary Fund Types		Fiduciary Fund Types		Account Groups			Total (Memorandum Only) Report- Entity	Assets:		
Enterprise (50)	Internal Service (60)	Trust (70)	Agency (80)	General Fixed Assets (91)	General Long- Term Debt (92)	Component Units				
340,812		3,998	326,317				685,567	0100	1	
124,908							66,848,985	0110	2	
		212,556	1,340,597				3,018,186	0120	3	
							16,028,230	0130	4	
7,450							766,282	0141	5	
							0	0146	6	
							0	0147	7	
3,536			1,122				106,700	0150	8	
							0	0160	9	
							0	0170	10	
							500	0180	11	
							0	0190	12	
				3,255,987			3,255,987	0210	13	
				119,051,312			119,051,312	0220	14	
				14,630,579			14,630,579	0230	15	
							0	0240	16	
							0	0250	17	
							0	0260	18	
							0	0270	19	
								Other Debits:		
							0	0303	20	
								126,930,000	0304	21
							0	0305	22	
							1,988,915	0340	23	
476,706	0	216,554	1,668,036	136,937,878	128,918,915	0	353,311,243	0010	24	

Amounts Expressed in Whole Dollars
 LEA Name : WEST CHESTER AREA S D
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LIABILITIES AND FUND EQUITY

Liabilities:
 1 0400 Due to Other Funds
 2 0411 Due to Other Governments
 3 0412 Due to Primary Government
 4 0413 Due to Component Units
 5 0420 Accounts Payable
 6 0430 Contracts Payable
 7 0440 Current Portion of Long-Term Debt (e.g. ST Comp Abs)
 8 0450 Short-Term Payables
 9 0461 Accrued Salaries and Benefits
 10 0462 Rayroll Deductions and Withholdings
 11 0470 Advances from Other Funds
 12 0480 Deferred Revenues
 13 0490 Other Current Liabilities
 14 0510 Bonds Payable
 15 0520 Extended Term Financing Agreements Payable
 16 0530 Lease Purchase Obligations
 17 0540 LT Portion of Comp Abs (Acct Group & Component Units Only)
 18 0550 Authority Lease Obligations
 19 0590 Other Long-Term Liabilities
 20 0020 TOTAL LIABILITIES

Equity and Other Credits:
 21 0710 Investments in Fixed Assets
 22 0720 Contributed Capital

Retained Earnings:
 23 0730 Reserved Retained Earnings
 24 0740 Unreserved Retained Earnings

Fund Balance:
 25 0750 Standard Fund Balance Reserves
 26 0760 Specific Fund Balance Reserves
 27 0771 Unreserved - Designated
 28 0772 Unreserved - Undesignated
 29 0030 TOTAL EQUITY AND OTHER CREDITS
 30 0040 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS

Governmental Fund Types			
General (10)	Special Revenue (20)	Capital Projects (30)	Debt Service (40)
1,389,546	1,458,402	13,014,579	
3,555,718	401	4,103,575	
5,735,815			
2,358,995			
13,040,074	1,458,803	17,118,154	0
1,354,658			
3,196,510	9,141,722	39,783,233	
4,551,168	9,141,722	39,783,233	0
17,591,242	10,600,525	56,901,387	0

Proprietary Fund Types		Fiduciary Fund Types		Account Groups			Total (Memorandum Only) Report- Entity	Liabilities:	
Enterprise (50)	Internal Service (60)	Trust (70)	Agency (80)	General Fixed Asstes (91)	General Long- Term Debt (92)	Component Units			
			165,703				16,028,230	0400	1
							0	0411	2
							0	0412	3
							0	0413	4
131,841			1,023,552				8,815,087	0420	5
							0	0430	6
							0	0440	7
							0	0450	8
			478,781				5,735,815	0461	9
							478,781	0462	10
							0	0470	11
							2,358,995	0480	12
							0	0490	13
						126,930,000	126,930,000	0510	14
							0	0520	15
							0	0530	16
						1,988,915	1,988,915	0540	17
							0	0550	18
							0	0590	19
131,841	0	0	1,668,036	0	128,918,915	0	162,335,823	0020	20
							Equity and Other Credits:		
				136,937,878			136,937,878	0710	21
							0	0720	22
							Retained Earnings:		
							0	0730	23
344,865							344,865	0740	24
							Fund Balance:		
							0	0750	25
							0	0760	26
			216,554				1,354,658	0771	27
			216,554	0	136,937,878	0	52,338,019	0772	28
344,865	0		216,554	0	136,937,878	0	190,975,420	0030	29
476,706	0		216,554	1,668,036	136,937,878	128,918,915	353,311,243	0040	30

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CSRG)
All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units

LEA Name : WEST CHESTER AREA S D

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			Governmental Fund Types			
			General	Special	Capital	Debt
			(10)	Revenue	Projects	Service
				(20)	(30)	(40)
REVENUES AND OTHER FINANCING SOURCES						
REVENUES:						
1	6000	Local Sources	77,417,015	79,273	2,674,375	
2	7000	State Sources	17,834,074			
3	8000	Federal Sources	1,216,483			
OTHER FINANCING SOURCES:						
4	9110	Bond Proceeds (Do not Include Refunded Bonds)	0		49,250,000	
5	9120	Refunding Bond Proceeds	0			
6	9200	Proceeds From Extended Term Financing	0			
7	9300	Interfund Transfers (From Other Funds)	774,000	1,873,225		8,405,000
8	9400	Sale / Compensation for Fixed Assets	0		761	
9	9500	Refunds of Prior Year Expenditures	34,447			
10	9600	Operating Transfers In (From Other LEAs)	125,260			
11	9710	Operating Transfers from Component Units	0			
12	9720	Operating Transfers From Primary Government				
13	0010	TOTAL REV AND OTHER FIN SOURCES	97,401,279	1,952,498	51,925,136	8,405,000
EXPENDITURES AND OTHER FINANCING USES						
EXPENDITURES:						
14	1000	Instruction	60,248,214			
15	2000	Support Services	28,831,759			
16	3000	Noninstructional Services	1,809,801	78,674		
17	4000	Capital Outlay	148,738		26,511,564	
18	5110	Debt Service (Principal & Interest. Do not Incl Ref Debt)	6,409,393		1,550,009	8,405,000
OTHER FINANCING USES:						
19	5120	Debt Service (Payment to Refunded Bond Escrow Agent)	0			
20	5200	Operating Transfers Out (To Other Funds)	384,000	774,000	9,894,225	
21	5310	Operating Transfers to Component Units	0			
22	5320	Operating Transfers to Primary Government				
23	0020	TOTAL EXP AND OTHER FIN USES	97,831,905	852,674	37,955,798	8,405,000
REV AND OTHER SOURCES OVER (UNDER)						
24	0030	EXP AND OTHER USES	(430,626)	1,099,824	13,969,338	0
25	0040	FUND EQUITY 07/01/97	4,981,795	8,041,898	25,813,895	
26	0050	CHG IN INV / RS EQUITY TRANS / PRIOR YR ADJ				
27	0700	FUND BALANCES 06/30/98	4,551,169	9,141,722	39,783,233	0

Fiduciary Fund Types Expendable		Total (Memorandum Only) Report- Entity
Trust (70)	Component Units	
120,487		80,291,150
		17,834,074
		1,216,483
		49,250,000
		0
		0
		11,052,225
		761
		34,447
		125,260
		0
		0
120,487	0	159,804,400
		60,248,214
		28,831,759
110,719		1,999,194
		26,660,302
		16,364,402
		0
		11,052,225
		0
		0
110,719	0	145,156,096
9,768	0	14,648,304
206,786		39,044,374
		0
216,554	0	53,692,678

REVENUES:

6000	1
7000	2
8000	3
OTHER FINANCING SOURCES:	
9110	4
9120	5
9200	6
9300	7
9400	8
9500	9
9600	10
9710	11
9720	12
0010	13

EXPENDITURES AND OTHER FINANCING USES:

EXPENDITURES:

1000	14
2000	15
3000	16
4000	17
5110	18

OTHER FINANCING USES:

5120	19
5200	20
5310	21
5320	22
0020	23
0030	24
0040	25
0050	26
0700	27

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS**

06/30/98 Fiscal Year End

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General Fund

REVENUES AND OTHER FINANCING SOURCES

		General Fund		Variance Favorable (Unfavorable)
		Budget	Actual	
Revenues:				
1	Local Sources	76,767,134	77,417,015	649,881
2	State Sources	17,430,589	17,834,074	403,485
3	Federal Sources	1,216,483	1,216,483	0
Other Financing Sources:				
4	Sale of Bonds		0	0
5	Proceeds from Extended Term Financing		0	0
6	Interfund Transfers	774,000	774,000	0
7	Sale of or Compensation for Loss of Fixed Assets		0	0
8	Refunds of Prior Years' Expenditures		34,447	34,447
9	Operating Transfers from Other LEAs	290,000	125,260	(164,740)
10	Operating Transfer from Component Units		0	0
11	TOTAL REV AND OTHER FIN SOURCES	96,478,206	97,401,279	923,073
EXPENDITURES AND OTHER FINANCING USES				
EXPENDITURES:				
Instruction:				
12	Regular Programs - Elementary / Secondary	46,899,422	46,853,442	45,980
13	Special Programs - Elementary / Secondary	9,404,550	9,259,920	144,630
14	Vocational Education Programs	2,944,730	2,851,460	93,270
15	Other Instructional Programs - Elementary / Secondary	1,327,457	1,260,688	66,769
16	Nonpublic School Programs		0	0
17	Adult Education Programs	22,704	22,704	0
18	Community / Junior College Education Programs		0	0
19	TOTAL INSTRUCTION	60,598,863	60,248,214	350,649

Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
	79,273	79,273
		0
		0
	1,873,225	1,873,225
		0
		0
		0
0	1,952,498	1,952,498
		0
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**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS**

LEA Name : WEST CHESTER AREA S D
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General Fund

		Budget	Actual	Variance Favorable (Unfavorable)
Support Services				
1	Pupil Personnel	2,730,533	2,624,310	106,223
2	Instructional Staff	2,892,675	2,834,774	57,901
3	Administration	5,538,530	5,502,225	36,305
4	Pupil Health	1,155,300	1,106,464	48,836
5	Business	743,943	724,762	19,181
6	Operation and Maintenance of Plant Services	8,970,491	8,844,818	125,673
7	Student Transportation Services	6,776,666	6,775,445	1,221
8	Central	313,666	278,217	35,449
9	Other Support Services	143,077	140,745	2,332
10	Total Support Services	29,264,881	28,831,760	433,121
Operation of Noninstructional Services				
11	Student Activities	1,780,809	1,765,734	15,075
12	Community Services	44,067	44,067	0
13	Total Operation of Noninstructional Services	1,824,876	1,809,801	15,075
Facilities Acquisition, Construction and Improvement Services				
14		152,279	148,738	3,541
Other Financing Uses				
15	Debt Service	6,476,972	6,409,393	67,579
16	Fund Transfers	384,000	384,000	0
17	Transfers to Component Unit		0	0
18	Budgetary Reserve	1,701,146		1,701,146
Appropriation of Prior Year				
19	Encumbrances			0
20	Total Expenditures and Other Financing Uses	100,403,017	97,831,906	2,571,111
Revenues and Other Financing Sources				
Over (Under) Expenditures and Other				
21	Financing Uses	(3,924,811)	(430,626)	3,494,185
22	Fund Equity 07/01/97	3,924,811	4,981,795	1,056,984
23	Change in Inventory Reserve / Prior Period Adjustment			0
24	Fund Equity 06/30/98	0	4,551,169	4,551,169

Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
		0
		0
0	0	0
		0
0	0	0
		0
		0
		0
		0
		0
		0
		0
0	0	0
0	1,952,498	1,952,498
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0	1,952,498	1,952,498

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COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE (CSRR)
All Proprietary Fund Types, Nonexpendable Trust Funds and Discretely Presented Component Units

LEA Name : WEST CHESTER AREA S D
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	Proprietary Fund Types			Fiduciary Fund Type	
	Food Service	Other Enterprise	Internal	Nonexpendable	
	Fund (51)	Funds (59)	Service (60)	Trust (71)	
OPERATING REVENUES:					
1 6600 Food Service Revenue	1,422,551				
2 6900 Charges for Services					
3 6500 Earnings on Investments					
4 6000 Other Operating Revenues					
5 0010 TOTAL OPERATING REVENUES	1,422,551	0	0	0	0
OPERATING EXPENSES:					
6 0100 Salaries					
7 0200 Employe Benefits					
8 0300 Purchased Professional and Technical Service					
9 0400 Purchased Property Service					
10 0500 Other Purchased Service	1,735,893				
11 0600 Supplies					
12 0700 Depreciation					
13 0810 Dues and Fees					
14 0820 Claims and Judgments					
15 0850 Indirect Cost					
16 0890 Other Operating Expenditures	59,507				
17 0020 TOTAL OPERATING EXPENSES	1,795,400	0	0	0	0
18 0030 OPERATING INCOME/(LOSS)	(372,849)	0	0	0	0
NONOPERATING REVENUES (EXPENSES):					
19 6500 Earnings on Investments	15,600				
20 6920 Contributions & Donations - Private Sources					
21 6930 Gain / Loss on Sale of Fixed Assets					
22 7000 State Sources	44,614				
23 8000 Federal Sources	376,882				
24 9500 Refunds of Prior Year Expenditures					
25 0830 Interest Expenses					
26 0040 TOTAL NONOPERATING REV (EXP)	437,096	0	0	0	0
27 0050 NET INC (LOSS) BEFORE TRANSFERS	64,247	0	0	0	0
OPERATING TRANSFERS:					
28 9997 Operating Transfers From (To) Primary Government					
29 9998 Operating Transfers From (To) Component Units					
30 9999 Operating Transfers In (Out)					
31 0053 NET INCOME	64,247	0	0	0	0
32 0056 RET ERNGS/FUND BAL 07/01/97 (No Contr. Cap.)	280,618				
33 0057 Accounting Changes / Residual Equity Transfers					
34 0060 Prior Period Adjustment					
35 0700 RET ERNGS/FUND BAL 06/30/98 (No Contr. Cap.)	344,865	0	0	0	0

**COMBINED STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 06/30/98
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES**

Component Units	Total (Memorandum Only) Reporting Entity			AMOUNT	EXPLANATION OF TRANSACTION & BALANCE SHEET EFFECT
	1,422,551	6600	1		
	0	6900	2		
	0	6500	3		
	0	6000	4		
0	1,422,551	0010	5		
		OPERATING EXPENSES:			
	0	0100	6		
	0	0200	7		
	0	0300	8		
	0	0400	9		
	1,735,893	0500	10		
	0	0600	11		
	0	0700	12		
	0	0810	13		
	0	0820	14		
	0	0850	15		
	59,507	0890	16		
0	1,795,400	0020	17		
0	(372,849)	0030	18		
		NONOPERATING REV (EXP)			
	15,600	6500	19		
	0	6920	20		
	0	6930	21		
	44,614	7000	22		
	376,882	8000	23		
	0	9500	24		
	0	0830	25		
0	437,096	0040	26		
0	64,247	0050	27		
		OPERATING TRANSFERS:			
	0	9997	28		
	0	9998	29		
	0	9999	30		
0	64,247	0053	31		
	280,618	0056	32		
	0	0057	33		
	0	0060	34		
0	344,865	0700	35		

LEA Name : WEST CHESTER AREA S D

A.U.N. # 124159002

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	Proprietary Fund Types		Fiduciary Fund Type		Total (Memorandum Only) Reporting Entity
	Enterprise (50)	Internal Service (60)	Nonexpendable Trust (71)	Component Units	
CASH FLOWS FROM OPERATING ACTIVITIES:					
1 0010 Operating Income (Loss)	(372,849)	0	0	0	(372,849)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:					
2 0020 Depreciation and Net Amortization					0
3 0030 Provision for Uncollectible Accounts					0
4 0040 Other: (Specify)					0
Changes in Assets and Liabilities:					
5 0050 (Inc) Dec in Accounts Receivable (0120-0150)	1,503				1,503
6 0060 Advances in Other Funds (0160)					0
7 0070 (Inc) Dec In Inventories (0170)					0
8 0080 (Inc) Dec In Prepaid Expenditures (0180)					0
9 0090 (Inc) Dec in Other Current Assets (0190)					0
10 0100 Inc (Dec) in Accounts Payable (0400-0450)	(5,720)				(5,720)
11 0110 Inc (Dec) in Accrued Salary / Benefits (0461)					0
12 0120 Inc (Dec) in Payroll Deductions / Withholding (0462)					0
13 0130 Inc (Dec) in Advances from Other Funds (0470)					0
14 0140 Inc (Dec) in Deferred Revenue (0480)					0
15 0150 Inc (Dec) in Other Current Liabilities (0490)					0
16 0160 TOTAL ADJUSTMENTS	(4,217)	0	0	0	(4,217)
17 0170 NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(377,066)	0	0	0	(377,066)
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES:					
Grants and Subsidies Received for Non-Operating Activities:					
18 0180 Local (6000)					0
19 0190 State (7000)	44,614				44,614
20 0200 Federal (8000)	376,882				376,882
21 0210 Notes and Loans Received (Repaid)					0
22 0220 Interest Paid on Notes / Loans (5100-830)					0
23 0230 Operating Transfers In(Out)/Residual Equity Transfers					0
24 0240 Operating Transfers In(Out) Primary Government					0
25 0250 Operating Transfers In(Out) Component Units					0
26 0260 Refund of Prior Year Expenditures (9500)					0
27 0270 Inc (Dec) in Contributed Capital					0
28 0280 NET CASH PROVIDED BY (USED FOR) NONCAPITAL FINANCING ACTIVITY	421,496	0	0	0	421,496

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	Proprietary Fund Types			Fiduciary Fund Type	Total (Memorandum Only) Reporting Entity
	Enterprise (50)	Internal Service (60)	Nonexpendable Trust (71)	Component Units	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
1	0010	Proceeds from Extended Term Financing			0
2	0020	Proceeds from Sale of Equipment (6930)			0
3	0030	Acquisition, Construction and Improvement of Capital Assets			0
4	0040	Principal Paid on Financing Agreements			0
5	0050	Interest Paid Financing Agreements (5100-830)			0
6	0060	(Inc) Dec in Contributed Capital			0
7	0070	NET CASH PROVIDED BY (USED FOR)			
		NONCAPITAL FINANCING ACTIVITY			
		0	0	0	0
CASH FLOW FROM INVESTING ACTIVITIES:					
8	0080	Purchase of Investment Sec / Deposits to Inv Pools		(6,779)	(6,779)
9	0090	Withdrawals from Investment Pools			0
10	0100	Proceeds from Sale and Maturity of Investment Sec			0
11	0110	Earnings on Investments (6500)		15,600	15,600
12	0120	Loans Received (Paid)			0
13	0130	NET CASH PROVIDED BY (USED FOR)			
		INVESTING ACTIVITY			
		8,821	0	0	8,821
14	0140	NET INC (DEC) IN CASH AND			
		CASH FLOW			
		53,251	0	0	53,251
15	0150	CASH AND CASH EQUIV 07/01/97		287,561	287,561
16	0160	CASH AND CASH EQUIV 06/30/98		340,812	340,812