

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

Class Size : 2

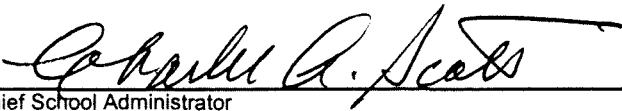
County: Chester
AUN Number : 124159002

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

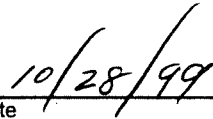
Local Education Agency
Annual Financial Report

PDE-2057
For Fiscal Year
End 06/30/99


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 generally accepted accounting principles and established Commonwealth of PA reporting guidelines.



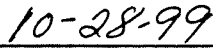
Chief School Administrator



Date



Board Secretary



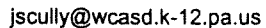
Date

John T. Scully

Contact Person

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Telephone Number



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Each LEA must mail a hard copy of the first 19 pages and cover page of the AFR with original signatures to:

Labor, Education and Community Services Comptroller's Office
School Finance Division
P.O. Box 60310
Harrisburg, PA. 17106-0310

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Due Date for all submissions is October 29, 1999

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Amounts Expressed in Whole Dollars

LEA Name : WEST CHESTER AREA S D

A.U.N. # 124159002

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COMBINED BALANCE SHEET - All Funds, Account Groups and Component Units (CBSA)

06/30/99 Fiscal Year End

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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 0141-0145)
 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
Amount Provided for the Retirement of :
 21 0304 General Long-Term Debt
 22 0305 Lease Obligations
 23 0340 Amount to be Provided for Comp Abs
 24 0010 **TOTAL ASSETS AND OTHER DEBITS**

Governmental Fund Types			
General (10)	Special Revenue (20)	Capital Projects (30)	Debt Service (40)
1,092,892	1,927	0	0
13,384,680	0	51,865,722	0
3,596,150	0	0	0
2,843,894	12,277,725	0	0
555,903	0	0	0
0	0	0	0
357,319	175,442	0	0
0	0	0	0
0	0	0	0
1,140	0	0	0
0	0	0	0
21,831,978	12,455,094	51,865,722	0

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)	Discrete Component Units			
266,460		4,039	312,805				1,678,123	0100	1
131,363		0					65,381,765	0110	2
							3,596,150	0120	3
0		205,927	1,260,746				16,588,292	0130	4
64,024							619,927	0141	5
							0	0146	6
0		0	0				0	0147	7
8,331		0	1,442				542,534	0150	8
0		0	0				0	0160	9
0		0	0				0	0170	10
0		0					1,140	0180	11
0		0	0				0	0190	12
0				3,260,621			3,260,621	0210	13
0		0		132,102,595			132,102,595	0220	14
0		0		19,515,774			19,515,774	0230	15
0		0		0			0	0240	16
0				0			0	0250	17
0							0	0260	18
0							0	0270	19
							0	Other Debits:	
							0	0303	20
							140,551,750	0304	21
							0	0305	22
							1,935,875	0340	23
470,178	0	209,966	1,574,993	154,878,990	142,487,625	0	385,774,546	0010	24

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	Payroll 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

Governmental Fund Types				
General	Special	Capital	Debt	
(10)	Revenue	Projects	Service	
(10)	(20)	(30)	(40)	
4,647,769	2,842,452	8,925,634	0	0
0	0	0		0
0	0	0		0
3,603,182	2,027	2,284,829		0
0	0	0		0
0	0	0		0
5,517,180	0	0		0
0	0	0		0
0	0	0		0
2,964,671	0			0
0	0	0		0
16,732,802	2,844,479	11,210,463		0
0				
0				
2,618,133	0	0		0
2,481,043	9,610,615	40,655,259		0
5,099,176	9,610,615	40,655,259		0
21,831,978	12,455,094	51,865,722		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)	Discrete Component Units			
0		0	172,437				16,588,292	0400	1
0		0	0				0	0411	2
							0	0412	3
0		0	0				0	0413	4
95,077		0	675,962				6,661,077	0420	5
0		0	0				0	0430	6
0							0	0440	7
0		0	0				0	0450	8
0		0	0				5,517,180	0461	9
0		0	726,594				726,594	0462	10
0		0	0				0	0470	11
0		0	0				2,964,671	0480	12
0		0	0				0	0490	13
							140,551,750	0510	14
0							0	0520	15
0							0	0530	16
0							1,935,875	0540	17
0							0	0550	18
0							0	0590	19
95,077	0	0	1,574,993	0	0	0	174,945,439	0020	20
								Equity and Other Credits:	
							154,878,990	0710	21
0							0	0720	22
								Retained Earnings:	
0							0	0730	23
375,101							375,101	0740	24
								Fund Balance:	
		0					0	0750	25
		0					0	0760	26
		0					2,618,133	0771	27
		209,966					52,956,883	0772	28
375,101	0	209,966	0	154,878,990	0	0	210,829,107	0030	29
470,178	0	209,966	1,574,993	154,878,990	142,487,625	0	385,774,546	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**
 A.U.N. # **124159002**
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REVENUES AND OTHER FINANCING SOURCES

REVENUES:

- 1 6000 Local Sources
- 2 7000 State Sources
- 3 8000 Federal Sources

OTHER FINANCING SOURCES:

- 4 9110 Bond Proceeds (Do not Include Refunded Bonds)
- 5 9120 Refunding Bond Proceeds
- 6 9200 Proceeds From Extended Term Financing
- 7 9300 Interfund Transfers (From Other Funds)
- 8 9400 Sale / Compensation for Fixed Assets
- 9 9500 Refunds of Prior Year Expenditures
- 10 9600 Operating Transfers In (From Other LEAs)
- 11 9710 Operating Transfers from Component Units
- 12 9720 Operating Transfers From Primary Government
- 13 0010 **TOTAL REV AND OTHER FIN SOURCES**

EXPENDITURES AND OTHER FINANCING USES

EXPENDITURES:

- 14 1000 Instruction
- 15 2000 Support Services
- 16 3000 Noninstructional Services
- 17 4000 Capital Outlay
- 18 5110 Debt Service (Principal & Interest. Do not Incl Ref Debt)

OTHER FINANCING USES:

- 19 5120 Debt Service (Payment to Refunded Bond Escrow Agent)
- 20 5200 Operating Transfers Out (To Other Funds)
- 21 5310 Operating Transfers to Component Units
- 22 5320 Operating Transfers to Primary Government
- 23 0020 **TOTAL EXP AND OTHER FIN USES**

REV AND OTHER SOURCES OVER (UNDER)

- 24 0030 **EXP AND OTHER USES**
- 25 0040 **FUND BALANCE 07/01/98**
- 26 0050 **CHG IN INV / RS EQUITY TRANS / PRIOR YR ADJ**
- 27 0700 **FUND BALANCES 06/30/99**

Governmental Fund Types				
	General	Special	Capital	Debt
	(10)	Revenue	Projects	Service
	(10)	(20)	(30)	(40)
	83,800,276	91,053	2,892,084	
	18,109,052	0	0	
	1,323,219	0		
	0	0	17,000,000	
	0	0	9,820,000	0
	0	0	0	
	1,483,214	1,944,464	0	9,674,220
	0	0	0	
	35,917	0	0	0
	159,957	0	0	
	0	0	0	0
	104,911,635	2,035,517	29,712,084	9,674,220
	63,224,822	0	0	
	30,035,944	0	0	0
	1,965,942	83,410	0	
	96,489	0	15,846,488	
	8,711,305	0	1,704,011	0
	0		0	9,674,220
	329,125	1,483,214	11,289,559	0
	0	0	0	0
	104,363,627	1,566,624	28,840,058	9,674,220
	548,008	468,893	872,026	0
	4,551,168	9,141,722	39,783,233	0
	0	0	0	0
	5,099,176	9,610,615	40,655,259	0

Fiduciary Fund Types		Total (Memorandum Only) Report- Entity
Expendable Trust (70)	Discrete Component Units	
128,149		86,911,562
		18,109,052
0		1,323,219
		17,000,000
		9,820,000
		0
0		13,101,898
		0
0		35,917
		159,957
0		0
		0
128,149	0	146,461,605
		63,224,822
0		30,035,944
134,737		2,184,089
0		15,942,977
		10,415,316
		9,674,220
0		13,101,898
0		0
		0
134,737	0	144,579,266
		1,882,339
(6,588)	0	53,692,677
216,554		0
0		0
209,966	0	55,575,016

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

Amounts Expressed in Whole Dollars

**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

REVENUES AND OTHER FINANCING SOURCES

Revenues:

1 Local Sources
2 State Sources
3 Federal Sources

Other Financing Sources:

4 Sale of Bonds
5 Proceeds from Extended Term Financing
6 Interfund Transfers
7 Sale of or Compensation for Loss of Fixed Assets
8 Refunds of Prior Years' Expenditures
9 Operating Transfers from Other LEAs
10 Operating Transfer from Component Units
11 **TOTAL REV AND OTHER FIN SOURCES**

EXPENDITURES AND OTHER FINANCING USES

EXPENDITURES:

Instruction:

12 Regular Programs - Elementary / Secondary
13 Special Programs - Elementary / Secondary
14 Vocational Education Programs
15 Other Instructional Programs - Elementary / Secondary
16 Nonpublic School Programs
17 Adult Education Programs
18 Community / Junior College Education Programs
19 **TOTAL INSTRUCTION**

	Budget	Actual	Variance Favorable (Unfavorable)
1 Local Sources	81,799,045	83,800,276	2,001,231
2 State Sources	17,854,887	18,109,052	254,165
3 Federal Sources	1,323,219	1,323,219	0
4 Sale of Bonds	0	0	0
5 Proceeds from Extended Term Financing	0	0	0
6 Interfund Transfers	1,663,200	1,483,214	(179,986)
7 Sale of or Compensation for Loss of Fixed Assets	0	0	0
8 Refunds of Prior Years' Expenditures	0	35,917	35,917
9 Operating Transfers from Other LEAs	150,000	159,957	9,957
10 Operating Transfer from Component Units	0	0	0
11 TOTAL REV AND OTHER FIN SOURCES	102,790,351	104,911,635	2,121,284
12 Regular Programs - Elementary / Secondary	49,689,232	49,653,434	35,798
13 Special Programs - Elementary / Secondary	9,396,056	9,295,881	100,175
14 Vocational Education Programs	2,930,125	2,922,279	7,846
15 Other Instructional Programs - Elementary / Secondary	1,354,872	1,330,973	23,899
16 Nonpublic School Programs	0	0	0
17 Adult Education Programs	22,255	22,255	0
18 Community / Junior College Education Programs	0	0	0
19 TOTAL INSTRUCTION	63,392,540	63,224,822	167,718

Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
0	91,053	91,053
0	0	0
0	0	0
0	0	0
0	1,944,464	1,944,464
0	0	0
0	0	0
0	0	0
0	0	0
0	2,035,517	2,035,517
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	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	2,800,073	2,777,199	22,874
2	Instructional Staff	2,936,327	2,841,201	95,126
3	Administration	5,479,725	5,426,769	52,956
4	Pupil Health	1,133,120	1,128,490	4,630
5	Business	771,839	750,823	21,016
6	Operation and Maintenance of Plant Services	9,087,998	9,074,666	13,332
7	Student Transportation Services	7,574,151	7,548,326	25,825
8	Central	392,574	350,617	41,957
9	Other Support Services	138,332	137,853	479
10	Total Support Services	30,314,139	30,035,944	278,195
Operation of Noninstructional Services				
11	Student Activities	1,928,895	1,910,497	18,398
12	Community Services	55,446	55,445	1
13	Total Operation of Noninstructional Services	1,984,341	1,965,942	18,399
Facilities Acquisition, Construction and Improvement Services				
14		97,277	96,489	788
Other Financing Uses				
15	Debt Service	8,711,305	8,711,305	0
16	Fund Transfers	329,125	329,125	0
17	Transfers to Component Unit	0	0	0
18	Budgetary Reserve	2,039,457		2,039,457
Appropriation of Prior Year				
19	Encumbrances	0		0
20	Total Expenditures and Other Financing Uses	106,868,184	104,363,627	2,504,557
Revenues and Other Financing Sources				
Over (Under) Expenditures and Other				
21	Financing Uses	(4,077,833)	548,008	4,625,841
22	Fund Equity 07/01/98	4,077,833	4,551,168	473,335
23	Change in Inventory Reserve / Prior Period Adjustment	0	0	0
24	Fund Equity 06/30/99	0	5,099,176	5,099,176

Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
0	0	0
0	0	0
0	0	0
0	0	0
0	83,410	(83,410)
0	83,410	(83,410)
0	0	0
0	0	0
0	1,483,214	(1,483,214)
0	0	0
0		0
0		0
0	1,566,624	(1,566,624)
0	468,893	468,893
0	9,141,722	9,141,722
0	0	0
0	9,610,615	9,610,615

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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**
 A.U.N. # **124159002**
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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	1,393,504			
2 6900 Charges for Services	0	0	0	
3 6500 Earnings on Investments				
4 6000 Other Operating Revenues	0	0	0	
5 0010 TOTAL OPERATING REVENUES	1,393,504	0	0	0
OPERATING EXPENSES:				
6 0100 Salaries	0			
7 0200 Employee Benefits	0			
8 0300 Purchased Professional and Technical Service	0			
9 0400 Purchased Property Service	0			
10 0500 Other Purchased Service	1,635,510			
11 0600 Supplies	89,905			
12 0700 Depreciation	0			
13 0810 Dues and Fees	0			
14 0820 Claims and Judgments	0			
15 0890 Other Operating Expenditures	103,067			
16 0020 TOTAL OPERATING EXPENSES	1,828,482	0	0	0
17 0030 OPERATING INCOME/(LOSS)	(434,978)	0	0	0
NONOPERATING REVENUES (EXPENSES):				
18 6500 Earnings on Investments	13,542			
19 6920 Contributions & Donations - Private Sources	0			
20 6930 Gain / Loss on Sale of Fixed Assets	0			
21 7000 State Sources	43,557			
22 8000 Federal Sources	408,115			
23 9500 Refunds of Prior Year Expenditures	0			
24 0830 Interest Expenses	0			
25 0040 TOTAL NONOPERATING REV (EXP)	465,214	0	0	0
26 0050 NET INC (LOSS) BEFORE TRANSFERS	30,236	0	0	0
OPERATING TRANSFERS:				
27 9997 Operating Transfers From (To) Primary Government				
28 9998 Operating Transfers From (To) Component Units	0			
29 9999 Operating Transfers In (Out)	0			
30 0053 NET INCOME	30,236	0	0	0
31 0056 RET ERNGS/FUND BAL 07/01/98 (No Contr. Cap.)	344,865			
32 0057 Accounting Changes / Residual Equity Transfers	0			
33 0060 Prior Period Adjustment	0			
34 0700 RET ERNGS/FUND BAL 06/30/99 (No Contr. Cap.)	375,101	0	0	0

**COMBINED STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED 06/30/99
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES**

Discrete Component Units

	Total (Memorandum Only) Reporting Entity			AMOUNT	EXPLANATION OF TRANSACTION & BALANCE SHEET EFFECT
		OPERATING REVENUES:			
	1,393,504	6600	1		
		0 6900	2		
		0 6500	3		
		0 6000	4		
0	1,393,504	0010	5		
		OPERATING EXPENSES:			
		0 0100	6		
		0 0200	7		
		0 0300	8		
		0 0400	9		
	1,635,510	0500	10		
	89,905	0600	11		
		0 0700	12		
		0 0810	13		
		0 0820	14		
	103,067	0890	15		
0	1,828,482	0020	16		
0	(434,978)	0030	17		
		NONOPERATING REV (EXP)			
	13,542	6500	18		
		0 6920	19		
		0 6930	20		
	43,557	7000	21		
	408,115	8000	22		
		0 9500	23		
		0 0830	24		
0	465,214	0040	25		
0	30,236	0050	26		
		OPERATING TRANSFERS:			
		0 9997	27		
		0 9998	28		
		0 9999	29		
0	30,236	0053	30		
	344,865	0056	31		
		0 0057	32		
		0 0060	33		
0	375,101	0700	34		

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			Proprietary Fund Types		Fiduciary Fund Type		Total
			Enterprise	Internal	Nonexpendable	Discrete	(Memorandum
			(50)	Service	Trust	Component	Only)
				(60)	(71)	Units	Reporting Entity
CASH FLOWS FROM OPERATING ACTIVITIES:							
1	0010	Operating Income (Loss)	(434,978)	0	0	0	(434,978)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:							
2	0020	Depreciation and Net Amortization	0				0
3	0030	Provision for Uncollectible Accounts	0				0
4	0040	Other: (Specify)	0				0
Changes in Assets and Liabilities:							
5	0050	(Inc) Dec in Accounts Receivable (0120-0150)	(4,795)				(4,795)
6	0060	Advances in Other Funds (0160)	0				0
7	0070	(Inc) Dec In Inventories (0170)	0				0
8	0080	(Inc) Dec In Prepaid Expenditures (0180)	0				0
9	0090	(Inc) Dec in Other Current Assets (0190)	(56,574)				(56,574)
10	0100	Inc (Dec) in Accounts Payable (0400-0450)	(36,764)				(36,764)
11	0110	Inc (Dec) in Accrued Salary / Benefits (0461)	0				0
12	0120	Inc (Dec) in Payroll Deductions / Withholding (0462)	0				0
13	0130	Inc (Dec) in Advances from Other Funds (0470)	0				0
14	0140	Inc (Dec) in Deferred Revenue (0480)	0				0
15	0150	Inc (Dec) in Other Current Liabilities (0490)	0				0
16	0160	TOTAL ADJUSTMENTS	(98,133)	0	0	0	(98,133)
17	0170	NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(533,111)	0	0	0	(533,111)
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES:							
Grants and Subsidies Received for Non-Operating Activities:							
18	0180	Local (6000)	0				0
19	0190	State (7000)	43,557				43,557
20	0200	Federal (8000)	408,115				408,115
21	0210	Notes and Loans Received (Repaid)	0				0
22	0220	Interest Paid on Notes / Loans (5100-830)	0				0
23	0230	Operating Transfers In(Out)/Residual Equity Transfers	0				0
24	0240	Operating Transfers In(Out) Primary Government	0				0
25	0250	Operating Transfers In(Out) Component Units	0				0
26	0260	Refund of Prior Year Expenditures (9500)	0				0
27	0270	Inc (Dec) in Contributed Capital	0				0
28	0280	NET CASH PROVIDED BY (USED FOR) NONCAPITAL FINANCING ACTIVITY	451,672	0	0	0	451,672

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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

1 0010 Proceeds from Extended Term Financing
 2 0020 Proceeds from Sale of Equipment (6930)
 3 0030 Acquisition, Construction and Improvement of
 Capital Assets
 4 0040 Principal Paid on Financing Agreements
 5 0050 Interest Paid Financing Agreements (5100-830)
 6 0060 (Inc) Dec in Contributed Capital
 7 0070 **NET CASH PROVIDED BY (USED FOR)**
 CAPITAL FINANCING ACTIVITY

	Proprietary Fund Types		Fiduciary Fund Type		Total (Memorandum Only) Reporting Entity
	Enterprise (50)	Internal Service (60)	Nonexpendable Trust (71)	Discrete Component Units	
	0				0
	0				0
	0				0
	0				0
	0				0
	0				0
	0	0	0	0	0
	(6,455)				(6,455)
	0				0
	0				0
	13,542				13,542
	0				0
	7,087	0	0	0	7,087
	(74,352)	0	0	0	(74,352)
	340,812				340,812
	266,460	0	0	0	266,460

CASH FLOW FROM INVESTING ACTIVITIES:

8 0080 Purchase of Investment Sec / Deposits to Inv Pools
 9 0090 Withdrawals from Investment Pools
 10 0100 Proceeds from Sale and Maturity of Investment Sec
 11 0110 Earnings on Investments (6500)
 12 0120 Loans Received (Paid)
 13 0130 **NET CASH PROVIDED BY (USED FOR)**
 INVESTING ACTIVITY
 14 0140 **NET INC (DEC) IN CASH AND**
 CASH FLOW
 15 0150 **CASH AND CASH EQUIV 07/01/98**
 16 0160 **CASH AND CASH EQUIV 06/30/99**