LEA Name: Address

City

West Chester Area SD

829 Paoli Pike

West Chester, PA

19380-

Class Size: 2

County: Chester AUN Number: 124159002

Pennsylvania Department of Education Comptroller's Office

Annual Financial Report, PDE-2057

School District, AVTS/CTC, Special Program Jointures, and Charter School

For the Fiscal Year Ending 06/30/2011

CERTIFICATION: By signing this page I agree that the electronic file submitted accurate statement of the financial operations and status of the local education year. It has been prepared in accordance with generally accepted accounting established Commonwealth of PA reporting guidelines.	n agency for the riscal
Chief School Administrator (Print and sign name) Sohn School Administrator (Print and sign name) Sohn School Administrator (Print and sign name) Sohn School Administrator (Print and sign name)	Date (0-31-1) Date
John T. Scully	(484) 266-1021 Ext. Contact Person Telephone Number
Contact Person	
jscully@wasd.net	(484) 266-1178
Contact Person E-mail Address	Contact Person Fax Number

Mail original signed coversheet to: Bureau of Commonwealth Accounting, Central Agencies and School Finance, 555 Walnut St - 9th Floor, Harrisburg, PA 17101 ATTN: AFR

School: 124159002 West Chester Area SD

County: Chester

	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
ASSETS Assets 0100 0110 0120 0130 0141 0142 0143 0145	Cash and Cash Equivalents Investments Taxes Receivable (Net) Due From Other Funds Due from Other Governments State Revenue Receivable Federal Revenue Receivable Other Intergovernmental Revenue Receivable	18,032,199 12,238,176 5,038,789 56,471 1,738,483				
0146 0147 0150 0160 0170 0180	Due From Primary Governments Due From Component Units Other Receivables (Include Bond Proceeds Receivable) Advances to Other Funds (Long-Term Loans) Inventories Prepaid Expenses / Expenditures Other Current Assets	665,398 1,839,248				
0190	TOTAL ASSETS	39,608,764				

School: 124159002 West Chester Area SD

County: Chester

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	-
					Assets
	070 404			21,186,043	0100
2,777,653	376,191			29,800,981	0110
11,655,088	5,907,717			5,038,789	0120
				56,471	0130
				1,738,483	0141
					0142
					0143
					0145
					0146
					0147
				665,398	0150
					0160
					0170
				1,966,174	0180
126,926				·	0190
14,559,667	6,283,908			60,452,339	

School: 124159002 West Chester Area SD

County: Chester

	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve (690, 1850) (31)
LIABILIT	TES AND FUND BALANCES					
Liabilitie	28					
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	5,221,831				
0430	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables	(0.170.175				
0461	Accrued Salaries and Benefits	12,472,475				
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues	3,451,774				
0490	Other Current Liabilities	net residue	erin e alkies 4 Tu	tadaktilda tirak	ala Das Areada (et	
45.3	TOTAL LIABILITIES	21,146,080			FI	ALL CONTROL OF SEASONS AND
Fund B	alances					
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance	0.750.400				
0830	Committed Fund Balance	2,758,100				
0840	Assigned Fund Balance	95,549				
0850	Unassigned Fund Balance	15,609,035	Committee of the state of the s			
	TOTAL FUND BALANCES	18,462,684	yadan Nebeli Kabup		A. De Calendar de Mai fi Antonio de la castro	rginto de monto Conedina de la deservación. A cientes de la elegación de la coloción de la col
	TOTAL LIABILITIES AND FUND BALANCES	39,608,764				on Tripo de l'especial de la triba- al de la companie de La companie de la compan

School: 124159002 West Chester Area SD

County: Chester

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	-
					Liabilities
	10,843			56,471	0400
45,628	10,043				0411
					0412
					0413
- 000	220.004			5,559,875	0420
7,960	330,084				0430
					0440
					0450
	9,638			12,482,113	0461
	9,030				0462
					0470
				3,451,774	0480
					0490
53.588	350,565	BLABSTAN		21,550,233	
		malayer to the control of the second	The state of the s	Fund	Balances
					0810
14,506,079	5,933,343			20,439,422	0820
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,-			2,758,100	0830
				95,549	0840
				15,609,035	0850
14.506.079	5,933,343	A GENERAL SERVICE A MENT RESERVATION OF RESERVATION OF THE	o iz janga serojuka pregnese in transpiralisti ji ngahiti 1992. Nasak kala Pangahi Alaman Propinsi Salaman ngahiti Jangahit Propinsi Jangahit	38,902,106	
		um nisa asalah di Kubummila. Kabupatèn dan Mari	allas de la comunicación de la comu Comunicación de la comunicación de	60,452,339	
14,559,667	6,283,908				

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG) Governmental Funds

Page GOV-3A

	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 690, 1850 (31)
REVENUES		166,294,480				
6000	Local Sources	28,254,872				
7000	State Sources	5,630,838				
8000	Federal Sources	200,180,190				
TOTAL REV	ENUES	, ,				
EXPENDITU	RES	100 710 701				
1000	Instruction	108,712,731				
2000	Support Services	56,487,347				
3000	Noninstructional Services	3,998,182				
4000	Fac Acq, Const, and Imp	687,509				
5110	Debt Service (Principal & Interest)	21,239,393				
5130	Refund of Prior Year Receipts	1,760				
5140	Short Term Borrowing – Interests and Costs	101 100 000				
TOTAL EXP	ENDITURES	191,126,922				and the second of the second
EVOEGO (D	EFICIENCY) OF REVENUES OVER EXPENDITURES	9,053,268				
EXCESS (D	EFICIENCY) OF NEVEROLD OF THE PARTY OF THE PROPERTY OF THE PRO					
OTHER FIN	ANCING SOURCES (USES)	8,296				
9110	Bonds Issued (Face Value) (Do not include Refunded Bonds)	6,916				
9120	Refunding Bonds Issued	0,910				
9130	Bond Premiums					
9200	Proceeds From Extended Term Financing					
9300	Interfund Transfers - IN (from other funds)					
9400	Sale / Compensation for Fixed Assets					
9710	Transfers from Component Unit					
9720	Transfers From Primary Govt					
9900	Other Financing Sources Not Listed (9000 Series)					
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150	Bond Discounts	2.676.904				
5200	Interfund Transfers - Out (to other funds)	2,676,801				
5300	Transfers Involving Component Units	Talentin was a complete of the	January – namo voje v movem	ar in sylvery te		an i Air Na Maria
TOTAL OTI	HER FINANCING SOURCES (USES)	(2,661,589		De la destata de la coloria.		gar d'her I en de kelebere. L

Governmental Funds

Page GOV-3B

School: 124159002 West Chester Area SD

County: Chester

	Total Governmental Funds	Permanent (90)	Debt Service (40)	Other Capital Projects Funds (39)	Capital Reserve 1431 (32)
600	166,316,755				22,275
700	28,254,872				22,275
800	5,630,838				
	200,202,465				22,275
100	108,712,731				
20	57,905,801			111,383	4 007 074
30	3,998,182			111,303	1,307,071
40	3,656,690			2,366,776	602,405
51	21,239,393			2,000,170	602,405
	1,760				
51	•				
51 51					
	195,514,557			2,478,159	1,909,476
				and the second second	1,909,476 (1,887,201)
51 [,] 91	195,514,557 4,687,908 8,296			and the second second	
51 91 91	195,514,557 4,687,908			and the second second	
51 91 91	195,514,557 4,687,908 8,296	在中国的"Extended" (1985年) 1985年		and the second second	
91 91 91 92	195,514,557 4,687,908 8,296 6,916	表中是有1967年, 1967年(1967年) 1967年(1967年)		and the second second	
91 91 91 92 93	195,514,557 4,687,908 8,296			and the second second	
91 91 91 92 93	195,514,557 4,687,908 8,296 6,916			(2,478,159)	(1,887,201)
91 91 91 92 93 94	195,514,557 4,687,908 8,296 6,916	表明是不完全的		(2,478,159)	(1,887,201)
91 91 91 92 93 94 97	195,514,557 4,687,908 8,296 6,916			(2,478,159)	(1,887,201)
91 91 91 92 93 94 97 97	195,514,557 4,687,908 8,296 6,916			(2,478,159)	(1,887,201)
91 91 91 92 93 94 97 97	195,514,557 4,687,908 8,296 6,916			(2,478,159)	(1,887,201)
91 91 91 92 93 94 97 97	195,514,557 4,687,908 8,296 6,916			(2,478,159)	(1,887,201)

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG) Governmental Funds

Page GOV-4A

	Amounts Expressed in Whole Dollars	General (10)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic/ Activity (29)	Capital Reserve 690, 1850 (31)
SPECIAL A	ND EXTRAORDINARY ITEMS					
8888	Special Items					
8889	Extraordinary Items			an organization of the explaints	in the second field of	A Profession of the Alexander
NET CHANG	Extraordinary items GE IN FUND BALANCES	6,391,679			ndin zakaty	
0040	Fund Balance - Beginning of Fiscal Year	12,071,005				
0050	Prior Period Adjustment					
FUND BALA	ANCE - END OF YEAR	18,462,684				

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REG) Governmental Funds

School: 124159002 West Chester Area SD

County: Chester

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Page GOV-4B

Capital Reserve 1431 (32)	Other Capital Projects Funds (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds	
					8888 8889
694,900	(2,383,459)			4,703,120	
13,811,179	8,316,802			34,198,986	0040 0050
14,506,079	5,933,343			38,902,106	

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG) **BUDGET AND ACTUAL**

General Fund Page GOV-5

**.	Amounts Expressed in Whole Dollars	Budgeted A Original	mounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)	
REVENUES		1077 (110 1177	405 050 517	166,294,480	335,963	
6000	Local Sources	167,118,417	165,958,517	28,254,872	(3,643,642)	
7000	State Sources	31,898,514	31,898,514	5,630,838	1,371,669	
8000	Federal Sources	2,967,869	4,259,169	200,180,190	(1,936,010)	
TOTAL REV	ENUES	201,984,800	202,116,200	200,100,150	(1,500,010)	
EXPENDITU	RES				4 004 007	
1100	Regular Programs	81,026,614	78,606,075	76,804,108	1,801,967	
1200	Special Programs	27,127,596	28,457,235	26,822,298	1,634,937	
1300	Vocational Programs	4,855,383	4,787,749	4,479,351	308,398	
1400	Other Instructional Programs	197,047	635,587	554,069	81,518	
1500	Nonpublic School Programs		32,269	31,549	720	
1600	Adult Education Programs	31,359	29,374	21,356	8,018	
1700	Community/Junior College Programs					
1800	Pre-Kindergarten				000 400	
2100	Pupit Personnel Services	7,503,790	7,452,945	7,169,537	283,408	
2200	Instructional Staff Services	5,776,234	5,888,403	5,601,386	287,017	
2300	Administrative Services	10,571,150	10,567,760	9,970,175	597,585	
2400	Pupil Health	2,066,948	2,026,161	1,950,128	76,033	
2500	Business Services	1,539,018	1,567,254	1,433,614	133,640	
2600	Operation and Maintenance of Plant Services	17,163,625	16,539,467	15,320,913	1,218,554	
2700	Student Transportation Services	13,531,365	13,598,525	12,970,008	628,517	
2800	Central & Other Support Services	2,328,967	2,492,110	1,936,078	556,032	
2900	Other Support Services	147,000	147,000	135,507	11,493	
3100	Food Services				070.074	
3200	Student Activities	4,454,599	4,579,131	3,909,060	670,071	
3300	Community Services	107,636	102,044	89,122	12,922	
3400	Scholarships and Awards					
4000	Fac Acq, Const, and Imp	687,000	694,539	687,509	7,030	
5110	Debt Service (Principal & Interest)	23,961,310	25,004,513	21,239,393	3,765,120	
5130	Refund of Prior Year Receipts		65,000	1,760	63,240	
5140	Short Term Borrowing – Interests and Costs					
	PENDITURES	203,076,641	203,273,141	191,126,921	12,146,220	
	EFICIENCY) OF REVENUES OVER EXPENDITURES	(1,091,841)	(1,156,941)	9,053,269	10,210,210	

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (REBAG)
BUDGET AND ACTUAL

School: 124159002 West Chester Area SD

General Fund

County: Chester

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Page GOV-6

	Amounts Expressed in Whole Dollars	Budgeted Am Original	ounts Final	Actual (Budgetary Basis)	Variance With Final Budget Positive (Negative)
OTHER FIN	ANCING SOURCES (USES)			45.040	15,212
9100	Sale of Bonds			15,212	10,212
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers - IN (from other funds)	89,500			
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts		2.676,801	2,676,801	
5200	Interfund Transfers - Out (to other funds)		2,070,001	2,0,0,00	
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		(2,661,589)	# 19 1
TOTAL OTH	HER FINANCING SOURCES (USES)	89,500	(2,676,801)	(2,661,509)	
SPECIAL A	ND EXTRAORDINARY ITEMS				
8888	Special Items				
8889	Extraordinary Items				
NET CHAN	GE IN FUND BALANCES	(1,002,341)	(3,833,742)	6,391,680 12,071,005	10,225,422
0040	Fund Balance - Beginning of Fiscal Year	12,071,005	12,071,005	12,071,005	
0050	Prior Period Adjustment				. The common state of the common terror of the common terror of the common terror of the common terror of the c
FUND BAL	ANCE - END OF YEAR	11,068,664	8,237,263	18,462,685	10,225,422

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:23:4

STATEMENT OF NET ASSETS (NAP)

Proprietary Funds

Page PRO-1A

Other

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Enterprise Funds (58)	TOTAL	Internal Service (60)
ASSETS						
Current As	ssets:	55 762			55,762	
0100	Cash and Cash Equivalents	55,762			1,207,361	
0110	Investments	1,207,361			.,,	
0130	Due From Other Funds	04 705			31,765	
0141	Due from Other Governments	31,765			- ,	
0146	Due From Primary Governments					
0147	Due From Component Units	8.401			8,401	
0150	Other Receivables (Include Bond Proceeds Receivable)	14,020			14,020	
0170	Inventories	14,020				
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets	1,317,309	nadalar salapida.		1,317,309	
the state of the s	rent Assets			e 1909-99 für veili und eine hauf	na munuan ni na awat ni na Nina na kinasa a s	
Noncurre	nt Assets:					
0108	Restricted Cash and Cash Equivalents					
0160	Advances to Other Funds (Long-Term Loans)					
0211	Land					
0212	Site Improvements (net)					
0220	Building & Building Improvements (net)	184,236			184,236	
0230	Furniture & Equipment (net)	10 1,232				
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)	184,236			184,236	
Total Nor	Current Assets	 Janes D. G. and Markett and Assembly the Control of t	ulie is sui alla tri e Assis dell'esse. Analytica etti suggesti esse con cu	magazar established (1994)	1,501,545	De Grandych (E. A. a. e. C. a. e.
TOTAL ASS	SETS AND REAL PROPERTY OF THE	1,501,545			1,001,040	

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF NET ASSETS (NAP)

Proprietary Funds

Page PRO-2A

Other

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Enterprise Funds (58)	TOTAL	Internal Service (60)
LIABILITIES Current Li	-1.1161.00					
0400	Due to Other Funds					
0400	Due to Other Governments					
0411	Due to Component Units					
0413	Accounts Payable	227,318			227,318	
0420	Contracts Payable					
0440	Curr. Portion of LT Debt (incl. ST Comp Abs, OPEB)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings				72,095	
0480	Deferred Revenues	72,095			72,000	
0490	Other Current Liabilities	er e	n englishi jerbisha		299,413	
	ent Liabilities	299,413		Marketta et al establica	u u tet n water 7 Mart ou	Manifest Landa i et an durant i elektrologia.
Noncurre	nt Liabilities:					
0470	Advances from Other Funds					
0510	Bonds Payable					
0520	Extended Term Financing Agreements Payable					
0530	Lease Purchase Obligations					
0540	LT Portion of Compensated Absences					
0550	Authority Lease Obligations					
0599	Other Long-Term Liabilities					
Total Non	Current Liabilities	lgi (f. 1921). Svita tarvet Mutto i Gales. Nami 1960 – Svita kratik kominizacija (d. 442 d.	i kan juma. Papirita yang bersata terbesa Pangan merupakan di pagambangan dan dibundan b	a de estado en la como de La como de estado en la	299,413	olosanga est domina domina
TOTAL LIAE		299,413				Marija Mariji da kata da
NET ASSET		184,236			184,236	
0791	Invested in Capital Assets Net of Related Debt	104,230			,	
0798	Restricted for Legal Purposes (0792-0798)	1,017,896			1,017,896	
0799	Unrestricted		and the strategy is		1,202,132	
TOTAL NET	ASSETS	1,202,132		enen etalo Essere	The second secon	allanne substitut i la table de la Valida ette film i la vivilia de la Valida de
TOTAL LIAE	BILITIES AND NET ASSETS	1,501,545			1,501,545	

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (REP)

Proprietary Funds

Other

Page PRO-3A

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Enterprise Funds (58)	TOTAL	Internal Service (60)
OPERATING	REVENUES				2 544 062	
6600	Food Service Revenue	2,511,962			2,511,962	
6900	Charges for Services					
6999	Other Operating Revenues				2 544 062	
TOTAL OPE	RATING REVENUES	2,511,962			2,511,962	
OPERATING	G EXPENSES					
100	Salaries					
200	Employee Benefits					
300	Purchased Professional and Technical Service					
400	Purchased Property Services	0.407.754			3,137,751	
500	Other Purchased Service	3,137,751			0,107,101	
600	Supplies	45 002			45,683	
700	Depreciation	45,683			10,000	
810	Dues and Fees	44.004			41,081	
890	Other Operating Expenditures	41,081			3,224,515	
TOTAL OPE	ERATING EXPENSES	3,224,515				
OPERATING	G INCOME (LOSS)	(712,553)			(712,553)	
NONOPERA	ATING REVENUES (EXPENSES)				700	
6500	Earnings on Investments	702			702	
6921	Contributions and Donations - Private Sources	23,432			23,432	
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures				68,842	
7000	State Sources	68,842			694.383	
8000	Federal Sources	694,383			094,303	
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NO	NOPERATING REVENUES (EXPENSES)	787,359			787,359	
	OSS) BEFORE CONTRIBUTIONS AND TRANSFERS	74,806			74,806	

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (REP)

Other

Proprietary Funds

Page	PRO-4A

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Enterprise Funds (58)	TOTAL	Internal Service (60)
CONTRIBU	TIONS AND TRANSFERS					
6922	Capital Contributions					
9998	Transfers From (To) Component Units					
9999	Transfers In (Out)			and the second of the second	min min vinadija 192	an era galadan igala era e
CHANGE IN	NET ASSETS	74,806			74,806	
0041	Net Assets - Beginning of Fiscal Year	1,127,326			1,127,326	
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSET	S-END OF YEAR	1,202,132			1,202,132	

School: 124159002 West Chester Area SD

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STATEMENT OF CASH FLOWS (CFP)

Proprietary Funds

Page PRO-5A

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Cash Flows	From Operating Activities				0.504.647	
9937	Cash Received From Users	2,524,647			2,524,647	
9938	Cash Received From Assessments Made to Other Funds					
9939	Cash Received From Earnings on Investments					
9940	Cash Received From Other Operating Revenue					
9941	Cash Payments to Employees For Services					
9942	Cash Payments For Insurance Claims				3,493,299	
9943	Cash Payments to Suppliers For Goods and Services	3,493,299			3,493,299	
9944	Cash Payments For Other Operating Expenses	on the control of the same of the grown of the grown of the same o	i wakazina na mperiora zi	eggeneral affilier for in Saksak	(000 CE2)	# 65 1 Jr. 3. August 19 1 (19 F)
Net Cash P	ovided By (Used For) Operating Activities	(968,652)		14. 建铁基金 4. 4. 24. 4. 27 日	(968,652)	
Cash Flows	From Non-Capital Financing Activities				22.102	
6000	Local Sources	23,432			23,432	
7000	State Sources	69,272			69,272	
8000	Federal Sources	570,839			570,839	
9917	Notes and Loans Received (Repaid)					
9918	Interest Paid on Notes/Loans (5100-830)					
9919	Operating Transfers In (Out)/Residual Equity Trans					
9920	Operating Transfers In (Out) Primary Government					
9921	Operating Transfers In (Out) Component Units					
9922	Refund of Prior Year Expenditures (6991)	The second secon	este de la companya d	ing a salah sa Salah salah sa	000-642	at is militarian in a mili
Net Cash P	rov By (Used for) Non-Capital Financing Activities	663,543			663,543	ent piggaj et ganten de la e
Cash Flows	From Capital and Related Financing Activities				(100 151)	
4000	Fac Acq, Const, and Imp	(100,151)			(100,151)	
6930	Gain / Loss on Sale of Fixed Assets					
9200	Proceeds From Extended Term Financing					
9925	Principal Paid on Financing Agreements					
9926	Interest Paid on Financing Agreements (5100-830)					
9927	(Inc) Dec in Contributed Capital	and the same of th		ana manakan kecalaran kecalaran kecalaran beraikan dia beraikan beraikan dia beraikan beraikan beraikan beraik Beraikan beraikan be	Committee (Market Allega)	
Net Cash P	rov By (Used for) Capital and Related Financing Activities	(100,151)			(100,151)	
Cash Flows	s From Investing Activities				700	
6500	Earnings on Investments	702			702	
9929	Purchase of Inv Securities / Deposits to Inv Pools	432,735			432,735	
9930	Withdrawls from Investment Pools					
9931	Proceeds from Sale and Maturity of Inv Securities					
9932	Loans Received (Paid)	and the second s	and the second second	aga mengenan di Kabupatèn Kabupatèn Kabupatèn Kabupatèn Kabupatèn Kabupatèn Kabupatèn Kabupatèn Kabupatèn Kabu Kabupatèn Kabupatèn		
Net Cash P	rov By (Used for) Investing Activities	433,437			433,437	

School: 124159002 West Chester Area SD

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STATEMENT OF CASH FLOWS (CFP)

Proprietary Funds

Page PRO-6A

		Food Service (51)	Child Care Operations (52)	Other Enterprise Funds (58)	TOTAL	Internal Service (60)
Net Inc (Dec	c) in Cash and Cash Flow Cash and Cash Equivalents Beginning of Year	28,177 27,585	BERGE DE		28,177 27,585	
	ash Equivalents at Year End	55,762			55,762	
9900	Other Financing Sources Not Listed (9000 Series)	(712,553)			(712,553)	
Adiustment	s to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):				45.000	
9901	Depreciation and Net Amortization	45,683			45,683	
9902	Provision for Uncollectible Accounts					
9903	Other Adjustments				. ==0	
9904	(Inc) Dec In Accounts Receivable (0120-0150)	2,759			2,759	
9905	Advances to Other Funds (0160)				(4.4.000)	
9906	(Inc) Dec in Inventories (0170)	(14,020)			(14,020)	
9907	(Inc) Dec in Prepaid Expenses (0180)					
9908	(Inc) Dec in Other Current Assets (0190)				(044.407)	
9909	Inc (Dec) in Accounts Payable (0400-0450)	(314,467)			(314,467)	
9910	Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911	Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912	Inc (Dec) in Advances from Other Funds (0470)				22.046	
9913	Inc (Dec) in Deferred Revenue (0480)	23,946			23,946	
9914	Inc (Dec) in Other Current Liabilities (0490)	ing section of the section of the feet and the	ing the spine of the call	ritis interiordi, Mariet Alfille	7050 000V	Salah manakan
Total Adjus	itments	(256,099)			(256,099)	
authorities afficial filter age	Paginton and Control of the Control was to the Carlot State of the Control of the Carlot State of the Carl	(968,652)	TO BE A DESCRIPTION OF THE	en trend jakate frijajej	(968,652)	不幸福的 机洗纸 电流电池

School: 124159002 West Chester Area SD

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STATEMENT OF NET ASSETS (NAF)
Fiduciary Funds
Page FID-1A

	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
ASSETS						
Assets		576,555				303,693
0100	Cash and Cash Equivalents	373,000				
0110	Investments					
0130	Due From Other Funds					
0147	Due From Component Units					39,774
0150	Other Receivables					,
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
	TOTAL ASSETS	576,555				343,467

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF NET ASSETS (NAF) Fiduciary Funds Page FID-1B

Component Units (98)	Component Units (99)	Total Fiduciary Funds		
		202.045	0400	
		880,248	0100	
			0110	
			0130	
			0147	
		39,774	0150	
			0160	
			0170	
			0180	
			0190	
			0220	
			0230	
			0230	
		920,022		

Invested in Capital Assets Net of Related Debt

Restricted for Legal Purposes (0792-0798)

TOTAL LIABILITIES AND NET ASSETS

Unrestricted

TOTAL NET ASSETS

School: 124159002 West Chester Area SD

Net Assets

0791

0798 0799

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STATEMENT OF NET ASSETS (NAF) **Fiduciary Funds** Page FID-2A

343,467

	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
LIABILITIE	ES AND NET ASSETS					
Liabilities						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable					
0430	Contracts Payable					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					
0462	Payroll Deductions and Withholdings					
0470	Advances from Other Funds					
0480	Deferred Revenues					343,467
0490	Other Current Liabilities	en e	er e haz ing terlegi ^{mb}			343,467
	TOTAL LIABILITIES		k in Bendalie (All Men Cours	ne skrivnik flatativiki k	videy Egyett modicelor et tilvadi	Type Problems (14 det) 1774 (1774) de

576,555

576,555

576,555

STATEMENT OF NET ASSETS (NAF)

Fiduciary Funds Page FID-2B

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 124159002 West Chester Area SD

County: Chester

Component Units (99)	Total Fiduciary Funds	
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462 0470
		0470
	343 467	0490
	343,467	0.400
		0791
	576,555	0798
		0799
	576,555	
	920,022	
	Units (99)	Units (99) Funds 343,467 343,467 576,555

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF CHANGES IN NET ASSETS (CNAF)

Fiduciary Funds

Page FID-3A

dre.	Amounts Expressed in Whole Dollars	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions					
9946	Other Additions					
Deductions						
9947	Scholarships Awarded					
9948	Other Deductions		e e de			BOSTS year (Factor of 1)
Change in Net	Other Deductions Assets					
0041	Net Assets - Beginning of Fiscal Year	576,555				
	Net Assets Held in Trust for Pension Benefits nd of Fiscal Year	576,555				

School: 124159002 West Chester Area SD

County: Chester

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STATEMENT OF CHANGES IN NET ASSETS (CNAF)
Fiduciary Funds
Page FID-3B

Total Fiduciary Funds				
			· · · · · · · · · · · · · · · · · · ·	
	9945			
	9946			
	9947			
	9948			
576,555	0041			
	9949			

School: 124159002 West Chester Area SD

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DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
Page REV-1

AMOUNT

TOTAL

		AMOUNT	
6000	Revenue from Local Sources		
—— 6111	Current Real Estate Taxes	140,160,461.94	
6112	Interim Real Estate Taxes	1,060,390.80	
6113	Public Utility Realty Tax	218,263.69	
6114	Payments in Lieu of Current Taxes / State & Local	10,911.52	
6150	Current Act 511 Taxes - Proportional Assessments	19,546,706.27	
6400	Deling on Taxes Levied/Assessed by the LEA	2,805,693.81	
6500	Earnings on Investments	118,422.24	
6700	Revenue From Student Activities	119,445.00	
6833	Federal ARRA IDEA Pass Through Revenue	1,235,638.51	
6910	Rentals	199,983.56	
6920	Contributions and Donations From Private Sources	23,374.16	
6942	Summer School Tuition	31,300.30	
6944	Receipts from Other LEAS in PA - Education	609,854.45	
6949	Other Tuition From Patrons	118,796.50	
6991	Refunds of Prior Years' Expenditures	1,647.57	
	All Other Local Revenues Not Specified	33,589.42	
6999	Total Revenue from Local Sources		166,294,479.74
6000	Total Revenue Rom Local Sources		

School: 124159002 West Chester Area SD

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, out 10, 1		AMOUNT	TOTAL
<u>7000</u>	Revenue from State Sources		
 7110	Basic Instructional Subsidy (In Gross)	6,029,525.89	
7140	Charter Schools	1,478,919.59	
7271	Special Education - Funding for School Aged Pupils	5,080,754.11	
7280	Adult Literacy	3,895.00	
7310	Transportation (Regular and Additional)	4,434,435.36	
7320	Rental and Sinking Fund Payments	1,074,695.91	
7330	Health Services	273,766.96	
7340	State Property Tax Reduction Allocation	3,708,254.21	
7501	PA Accountability Grant	322,388.00	
7599	Additional grants not listed elsewhere	18,000.00	
7810	Revenue for Social Security Payments	3,319,175.49	
7820	Revenue for Retirement Payments	2,511,061.17	
7000	Total Revenue from State Sources		28,254,871.69
8000	Revenue from Federal Sources		
8514	NCLB, Title I - Imprv. Acad. Ach. (Disadvantaged)	1,675,162.54	
8515	NCLB, Title II - Prep/Trng/Recruit, HQ Tchrs/Prin.	416,795.44	
8516	NCLB,Title III - Language Instruction	99,636.32	
8517	NCLB, Title IV - 21st Century Schools	2,420.24	
8620	Adult Basic Education	18,792.00	
8690	Restricted Fed. Grants-in-Aid Through the Comm.	28,800.16	
8701	ARRA - IDEA, Part B	820,721.00	
8703	ARRA - Title I, Part A & Part D	471,754.99	
8708	ARRA - State Fiscal Stabilization Fund	834,020.00	
8709	ARRA Education Jobs Fund	494,143.00	
8810	Schl Based ACCESS Med Reimb Prog	625,765.96	
8820	Medical Asst Reimb for Admin Claiming	142,826.58	
8000	Total Revenue from Federal Sources		5,630,838.23

Other Financing Sources

Proceeds From Refunding Bonds

Total Other Financing Sources

Bond Issue Proceeds

School: 124159002 West Chester Area SD

County: Chester

9000

9000

9110

9120

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AMOUNT TOTAL 8,296.16

6,916.33

DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

15,212.49

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School: 124159002 West Chester Area SD

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DETAIL OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

Page REV-4

AMOUNT

TOTAL

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

	AMOUNT	<u>TOTAL</u>
Revenue from Local Sources	166,294,479.74	
Revenue from State Sources	28,254,871.69	
Revenue from Federal Sources	5,630,838.23	
Other Financing Sources	15,212.49	
		200,195,402.15

TAX SCHEDULE - ACT 511 AND ACT 1 Page REV-1

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 124159002 West Chester Area SD

County: Chester

6111 Totals		Taxable Assessed Value 8,270,657,000	Tax Levy 145,856,259	Taxes Collected 140,160,462	
6150		Current Act 511 Taxes - Proportional Assessments			
	6151	Earned Income Taxes	17,080,711.07		
	6153	Real Estate Transfer Taxes	2,465,995.20		
6150		Current Act 511 Taxes - Proportional Assessments		19,546,706.27	

CONVERSION OF ACCRUAL BASIS TAXES TO CASH BASIS TAXES Page REV-5

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 124159002 West Chester Area SD

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REVENUE FF 6111 6112 6113 6114	Current Real Estate Taxes Interim Real Estate Taxes Public Utility Realty Tax Payments in Lieu of Current Taxes / State & Local	TAX REVENUE REPORTED IN CURRENT YEAR 140,160,461.94 1,060,390.80 218,263.69 10,911.52	CURRENT YEAR TAX ACCRUAL 0.00 0.00 0.00 0.00 0.00	PRIOR YEAR TAX ACCRUAL 0.00 0.00 0.00 0.00 0.00	TAXES COLLECTED IN CURRENT YEAR 140,160,461.94 1,060,390.80 218,263.69 10,911.52 19,546,706.27
6150	Current Act 511 Taxes - Proportional Assessments	19,546,706.27	0.00	0.00	, ,
6400	Delinq on Taxes Levied/Assessed by the LEA	2,805,693.81	0.00	0.00	2,805,693.81

0.00

DELINQUENT TAX SCHEDULE (DTAX)
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2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 124159002 West Chester Area SD

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TAX REVENUE REPORTED CURRENT YEAR PRIOR YEAR TAXES COLLECTED IN CURRENT YEAR TAX ACCRUAL IN CURRENT YEAR

REVENUE FROM DELINQUENT TAXES						
6411	Delinquent Real Estate Taxes					
6412	Delinquent Interim Real Estate Taxes					
6431	Delinquent Act 1 Earned Income Taxes					
6432	Delinquent Act 1 Personal Income Taxes					
6451	Delinquent Act 511 Earned Income Taxes					
6461	Delinquent Earned Income Taxes					

TOTAL TAXES

108,712,730.91

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End	DETAIL OF GENERAL FUND EXPENDITU
School: 124159002 West Chester Area SD	
County: Chester Printed 10/31/2011 10:24:0	
1000 Instruction	<u>Total</u>
100 Personnel Services-Salaries	
Total Personnel Services-Salaries	62,706,142.80
200 Personnel Services-Employee Benefits	44.000.574.00
210 Grp Ins - Contracted Provider	11,996,571.02
220 Social Security Contributions	4,640,004.81
230 PSERS Retirement Contributions	3,534,974.74
250 Unemployment Compensation	32,443.52
260 Workmen's Compensation	259,217.91
290 Other Employee Benefits	151,166.53
Total Personnel Services-Employee Benefits	20,614,378.53
300 Purchased Professional & Technical Services	0.052.007.00
Total Purchased Professional & Technical Services	9,952,887.08
400 Purchased Property Services	429,110.31
Total Purchased Property Services	423,110.31
500 Other Purchased Services	54,025.35
510 Student Transportation Services	80,113.78
530 Communications	35,556.61
550 Printing & Binding	10,789,980.35
560 Tuition	46,280.64
580 Travel	998,233.53
590 Miscellaneous Purchased Services	12,004,190.26
Total Other Purchased Services	12,00 ,, 100.20
600 <u>Supplies</u>	1,418,356.48
610 General Supplies	782,984.85
640 Books & Periodicals	2,201,341.33
Total Supplies	_,,
700 Property	509,777.15
750 Equipment - Original & Additional	217,091.46
760 Equipment - Replacement	726,868.61
Total Property	•
800 Other Objects	77,811.99

Total Other Objects

Total 1000 Instruction

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-2 School: 124159002 West Chester Area SD Drintod 10/31/2011 10:24:0

County: Chester	Printed 10/31/20	11 10:24:0					
1100 Regular Programs - E/S		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services	Salaries						
Total Personnel Services-		24,657,098.91	24,274,933.98	378,000.19	49,310,033.08		
200 Personnel Services							
210 Grp Ins - Contracte		4,268,485.06	4,205,467.28	81,269.77	8,555,222.11		
220 Social Security Co		1,827,191.50	1,795,816.02	27,851.09	3,650,858.61		
230 PSERS Retiremen		1,389,842.46	1,364,685.84	20,140.64	2,774,668.94		
250 Unemployment Co		12,845.98	12,641.56		25,487.54		
260 Workmen's Compe		102,623.62	100,990.23		203,613.85		
290 Other Employee B		56,231.04	61,238.94		117,469.98		
Total Personnel Services-		7,657,219.66	7,540,839.87	129,261.50	15,327,321.03		
	onal & Technical Services					050 000 00	475,391.40
Total Purchased Profession		232,297.64	274,840.38	839,629.99	1,346,768.01	358,628.60	410,351.40
400 Purchased Property					005.070.44		
Total Purchased Property	Services	149,351.41	246,028.00		395,379.41		
500 Other Purchased Se	<u>ervices</u>			0.000.00	44 OOO 60		
510 Student Transport	ation Services	120.94	34,459.42	9,622.32	44,202.68		
530 Communications		35,355.56	37,946.43		73,301.99		
550 Printing & Binding		13,694.90	20,707.14		34,402.04		
560 Tuition		6,558,259.32		111.00	6,558,259.32		
580 Travel		1,519.48	18,060.65	144.22	19,724.35		
590 Miscellaneous Pur	chased Services			996,762.96	996,762.96		
Total Other Purchased Se	rvices	6,608,950.20	111,173.64	1,006,529.50	7,726,653.34		
600 Supplies			0.40.004.00	204 225 69	1,267,014.73		
610 General Supplies		725,377.96	340,301.09	201,335.68	759,426.31		
640 Books & Periodica	als	391,778.18	354,917.44	12,730.69	2,026,441.04		
Total Supplies		1,117,156.14	695,218.53	214,066.37	2,020,441.04		
700 <u>Property</u>			400 474 24	294,862.06	498,870.35		
750 Equipment - Origin		83,533.98	120,474.31	294,602.00	101,552.27		
760 Equipment - Repla	acement	16,052.92	85,499.35	204 962 06	600,422.62		
Total Property		99,586.90	205,973.66	294,862.06	000,422.02		
800 Other Objects		4.00= 0=	67.064.45		71,089.50		
Total Other Objects		4,025.05	67,064.45	2 062 240 64	76,804,108.03	358,628. <u>60</u>	475,391. <u>40</u>
Total 1100 Regular Programs -	E/S	<u>40,525,685.91</u>	<u>33,416,072.51</u>	<u>2,862,349.61</u>	70,004,100,03	00010000	

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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School: 124159002 West Chester Area SD

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School: 124159002 West Chester Area 55	Printed 10/31/2011 10:24:0					•
County: Chester	Elementa <u>ry</u>	Secondary .	<u>Federal</u>	Total	BEF Elementary	BEF Secondary
1200 Special and Gifted Education	Elententary	<u>occonduty</u>				
100 <u>Personnel Services-Salaries</u>	E 622 429 24	5,529,688.70	41,910.83	11,204,737.74		
Total Personnel Services-Salaries	5,633,138.21	5,529,000.70	41,010.00	11,201,1011		
200 <u>Personnel Services-Employee Benefits</u>	4 740 022 42	1,341,109.90	6,266.37	3,088,308.40		
210 Grp Ins - Contracted Provider	1,740,932.13	, ,	3,001.16	825,029.90		
220 Social Security Contributions	414,370.19	407,658.55	2,021.07	635,897.12		
230 PSERS Retirement Contributions	319,744.53	314,131.52	2,021.07	5,822.73		
250 Unemployment Compensation	1,990.53	3,832.20		•		
260 Workmen's Compensation	15,901.85	30,614.56		46,516.41		
290 Other Employee Benefits	9,642.64	18,564.20		28,206.84		
Total Personnel Services-Employee Benefits	2,502,581.87	2,115,910.93	11,288.60	4,629,781.40		
300 Purchased Professional & Technical Serv		0.700.000.00	2,501,852.23	8,442,556.94		
Total Purchased Professional & Technical Servi	ces 2,232,081.38	3,708,623.33	2,501,652.25	0,442,000.04		
400 <u>Purchased Property Services</u>		0.044.00		3,931.61		
Total Purchased Property Services	1,690.59	2,241.02		3,301.01		
500 Other Purchased Services		F 007 F0		7,300.57		
510 Student Transportation Services	2,272.99	5,027.58		3,211.79		
530 Communications	1,381.07	1,830.72		1,130.77		
550 Printing & Binding	486.23	644.54		,		
560 Tuition	730,692.05	1,585,752.18	0.000.75	2,316,444.23		
580 Travel	4,164.89	5,540.39	2,320.75	12,026.03		
590 Miscellaneous Purchased Services	632.35	838.22		1,470.57		
Total Other Purchased Services	739,629.58	1,599,633.63	2,320.75	2,341,583.96		
600 <u>Supplies</u>		47 470 00	53,730.43	79,694.32		
610 General Supplies	8,483.96	17,479.93	55,750.45	17,893.51		
640 Books & Periodicals	6,363.40	11,530.11	50 700 40	97,587.83		
Total Supplies	14,847.36	29,010.04	53,730.43	97,307.00		
700 <u>Property</u>		0.004.00		5,324.26		
750 Equipment - Original & Additional	2,289.43	3,034.83	00 007 00	•		
760 Equipment - Replacement	3,409.40	220.44	89,007.06	92,636.90		
Total Property	5,698.83	3,255.27	89,007.06	97,961.16		
800 Other Objects						
Total Other Objects	761.38	1,623.62	1,772.49	4,157.49		
Total 1200 Special and Gifted Education	<u>11,130,429.20</u>	<u>12,989,986.54</u>	<u>2,701,882.39</u>	<u>26,822,298.13</u>		
·						

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-4

School: 124159002 West Chester Area SD

SCHOOL: 124159002 West Offester Area 05	m / / 1 / 0 (0 / 10 0 / 10 0 / / 10 0 /					
County: Chester	Printed 10/31/2011 10:24:0	Connedant	Federal	Total	BEF Elementary	BEF Secondary
1300 Vocational Education Programs		<u>Secondary</u>	rederar	<u></u>		
100 <u>Personnel Services-Salaries</u>		2 004 462 22		2,091,162.33		
Total Personnel Services-Salaries		2,091,162.33		2,001,102.00		
200 <u>Personnel Services-Employee Benefits</u>		353,778.39		353,778.39		
210 Grp Ins - Contracted Provider		156,470.70		156,470.70		
220 Social Security Contributions		,		118,772.12		
230 PSERS Retirement Contributions		118,772.12		1,090.79		
250 Unemployment Compensation		1,090.79		8,714.05		
260 Workmen's Compensation		8,714.05		5,284.06		
290 Other Employee Benefits		5,284.06		•		
Total Personnel Services-Employee Benefits		644,110.11		644,110.11		
400 Purchased Property Services				0.705.05		
Total Purchased Property Services		2,785.25		2,785.25		
500 Other Purchased Services				0.500.10		
510 Student Transportation Services		2,522.10		2,522.10		
560 Tuition		1,637,509.00		1,637,509.00		
580 Travel		14,522.26		14,522.26		
Total Other Purchased Services		1,654,553.36		1,654,553.36		
600 Supplies				70 500 00		
610 General Supplies		70,533.98		70,533.98		
640 Books & Periodicals		5,665.03		5,665.03		
Total Supplies		76,199.01		76,199.01		
700 Property				5 500 54		
750 Equipment - Original & Additional		5,582.54		5,582.54		
760 Equipment - Replacement		2,568.45		2,568.45		
Total Property		8,150.99		8,150.99		
800 Other Objects						
Total Other Objects		2,390.00		2,390.00		
Total 1300 Vocational Education Programs		<u>4,479,351.05</u>		<u>4,479,351.05</u>		
TOTAL 1000 VOODLOHAL CANDON						

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-5

School: 124159002 West Chester Area SD

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County: Chester Printed 10/31/20	11 10:24:0			DEE Elementoni	BEF Secondary
1400 Other Instructional Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u> <u>Total</u>	BEF Elementary	DEL Secondary
100 <u>Personnel Services-Salaries</u> Total Personnel Services-Salaries	40,915.58	40,470.57	81,386.15		
200 Personnel Services-Employee Benefits 210 Grp Ins - Contracted Provider 220 Social Security Contributions 230 PSERS Retirement Contributions 250 Unemployment Compensation 260 Workmen's Compensation 290 Other Employee Benefits Total Personnel Services-Employee Benefits	(440.33) 3,196.29 2,447.80 21.35 170.50 103.39 5,499.00	(432.45) 3,148.97 2,126.35 21.11 168.64 102.26 5,134.88	(872.78) 6,345.26 4,574.15 42.46 339.14 205.65 10,633.88		
300 Purchased Professional & Technical Services Total Purchased Professional & Technical Services 400 Purchased Property Services	1,572.93	130,439.76 27.014.04	132,012.69 27,014.04		
Total Purchased Property Services 500 Other Purchased Services 530 Communications 550 Printing & Binding 560 Tuition	23.80 31,468.64	3,600.00 246,299.16 8.00	3,600.00 23.80 277,767.80 8.00		
580 Travel Total Other Purchased Services 600 Supplies 610 General Supplies	31,492.44 1,113.45	249,907.16	281,399.60 1,113.45		
Total Supplies 700 Property 760 Equipment - Replacement	1,113.45	20,333.84 20,333.84	1,113.45 20,333.84 20,333.84		
Total Property 800 <u>Other Objects</u> Total Other Objects Total 1400 Other Instructional Programs - E/S	<u>80,593.40</u>	175.00 <u>473.475.25</u>	175.00 <u>554,068.65</u>		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES
Page EXP-6

School: 124159002 West Chester Area SD

School: 124159002 West Chester Area SD							
County: Chester	Printed 10/31/2011 10:24:0		Carandam	<u>Federal</u>	Total	BEF Elementary	BEF Secondary
1420 Summer School		Elementary	Secondary	redetat	1000		
100 <u>Personnel Services-Salaries</u>		10.045.50	20 206 77	73	242.35		
Total Personnel Services-Salaries		40,845.58	32,396.77	, 0,	2 12.00		
200 <u>Personnel Services-Employee Benefits</u>		(400 ED)	(348.65)	(788.23)		
210 Grp Ins - Contracted Provider		(439.58)	` ,	`			
220 Social Security Contributions		3,158.13	2,460.01	•	618.14		
230 PSERS Retirement Contributions		2,411.73	1,735.99	4,	147.72		
250 Unemployment Compensation		21.31	16.90		38.21		
260 Workmen's Compensation		170.21	135.00		305.21		
290 Other Employee Benefits		103.21	81.86		185.07		
Total Personnel Services-Employee Benefits		5,425.01	4,081.11	9,	506.12		
500 Other Purchased Services					22.00		
550 Printing & Binding		23.80			23.80		
560 Tuition			13,171.00	13,	171.00		
Total Other Purchased Services		23.80	13,171.00	13,	194.80		
600 Supplies				4	440.45		
610 General Supplies		1,113.45			113.45		
Total Supplies		1,113.45			113.45		
Total 1420 Summer School		<u>47,407.84</u>	49,648.88	<u>97</u>	056.72		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-7

School: 124159002 West Chester Area SD

School: 124159002 West Chester Area 35	D : 4 - 1 40/04/0044 40:24:0				
County: Chester	Printed 10/31/2011 10:24:0	0	, Federal T <u>ota</u>	I BEF Elementary	BEF Secondary
1430 Homebound Instruction	Elementa	<u>γ</u> <u>Secondary</u>	<u>Y Federal</u> <u>Tota</u>		
100 <u>Personnel Services-Salaries</u>	70.00	8,073.80	8,143.80		
Total Personnel Services-Salaries	70.00	0,013.00	5,110.20		
200 Personnel Services-Employee Benefits	/o ==	. (02.00)	(84.55)	1	
210 Grp Ins - Contracted Provider	(0.75	•	, , , , , , , , , , , , , , , , , , , ,		
220 Social Security Contributions	38.16	688.96	727.12		
230 PSERS Retirement Contributions	36.07	390.36	426.43		
	0.04	4.21	4.25		
250 Unemployment Compensation			33.93		
260 Workmen's Compensation	0.29		20.50		
290 Other Employee Benefits	0.18	3 20.40	20.58		
Total Personnel Services-Employee Benefits	73.99	1,053.77	1,127.76		
<u>-</u>		2,447.50	2,447.50		
560 Tuition		8.00	2.22		
580 Travel			2.455.50		
Total Other Purchased Services		2,455.50			
	143.9	11,583.07	<u>11,727.06</u>		
Total 1430 Homebound Instruction	1.1010	<u> </u>			

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End Page EXP-8 School: 124159002 West Chester Area SD Printed 10/31/2011 10:24:0

County: C	hester	Printed 10/31/2011 10:24:0			I BEF Elementary	BEF Secondary
-	native Regular Education	<u>Element</u>	ary <u>Secondary</u>	<u>Federal</u> <u>Tot</u>	I DEF Elementary	DEI Occomany
300 Tota	Purchased Professional & Technical Service I Purchased Professional & Technical Service		93 106,190.71	107,763.64		
400	Purchased Property Services Il Purchased Property Services		27,014.04	27,014.04		
!	Other Purchased Services 530 Communications 560 Tuition If Other Purchased Services	31,468.0 31,468 .0		3,600.00 250,264.88 253,864. 88		
	Property 760 Equipment - Replacement I Property		20,333.84 20,333.84	20,333.84 20,333. 84		
	Other Objects al Other Objects Alternative Regular Education	<u>33,041.</u>	175.00 <u>57</u> <u>376,109.83</u>	175.00 <u>409,151.4</u> 0		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	2011 DE-2001 / Milliam Marie Mari							Page EXP-9
Scho	ol: 124159002 West Chester Area SD							
Cour	ty: Chester	Printed 10/31/2011 10:24:0		Canandani	<u>Federal</u>	Total	BEF Elementary	BEF Secondary
1441	Adjudicated / Court Placed Programs		<u>Elementary</u>	Secondary	rederal	1000		
	300 Purchased Professional & Technical Service		1.572.93	2.085.05		3.657.98		
	Total Purchased Professional & Technical Service	es	1,572.93	2,000.00	-,			
	500 Other Purchased Services		24 400 64	41.714.24		73.182.88		
	560 Tuition		31,468 <i>.</i> 64	,		73.182.88		
	Total Other Purchased Services		31,468.64	41,714.24		,		
Tota	1441 Adjudicated / Court Placed Programs		<u>33,041.57</u>	<u>43,799.29</u>		76,840.86		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

								rage LAF-10
School: 12	24159002 West Chester Area SD							Ü
County: Ch	hester	Printed 10/31/2011 10:24:			Ca davel	Total	BEF Elementary	BEF Secondary
	Approved Alternative Education Programs		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	Total	DLI Clementary	<u>D2. 0000</u>
300	Purchased Professional & Technical Serv					104.105.66		
Total	l Purchased Professional & Technical Servi	ces		104,105.66		104,103.00		
400	Purchased Property Services			07.044.04		27,014.04		
Total	l Purchased Property Services			27,014.04		27,014.04		
500	Other Purchased Services			0.000.00		3,600.00		
5	530 Communications			3,600.00		•		
£	560 Tuitíon			177,082.00		177,082.00		
	l Other Purchased Services			180,682.00	,	180,682.00		
700	Property							
	760 Equipment - Replacement			20,333.84		20,333.84		
	· ·			20,333.84		20,333.84		
Tota	l Property			,				
800	Other Objects			175.00		175.00		
	il Other Objects					332,310 <u>.54</u>		
Total 1442	PDE Approved Alternative Education Progr	rams		<u>332,310.54</u>		552,510.04		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

School: 124159002	West Chester Area SD	
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•	Chool: 124159002 West Chester Area ob		•					
#	County: Chester	Printed 10/31/2011 10:24:			Fadaral	To <u>tal</u>	BEF Elementary	BEF Secondary
	1490 Additional Other Instruction Programs		<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	rotai	DET CIGITOTICALY	
	300 Purchased Professional & Technical Servi	ces				24,249,05		
	Total Purchased Professional & Technical Service	es		24,249.05		24,243.00		
	500 Other Purchased Services			44 004 40		11.884.42		
	560 Tuition			11,884.42				
	Total Other Purchased Services			11,884.42		11,884.42		
	Total 1490 Additional Other Instruction Programs			36,1 <u>33.47</u>		<u>36,133.47</u>		
	Total 1490 Additional Other instruction i regions							

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

1500 Nonpublic School Programs

300 <u>Purchased Professional & Technical Services</u>

Total Purchased Professional & Technical Services

Total 1500 Nonpublic School Programs

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
31,549.44	31,549.44		
31.549.44	31,549.44		

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

1600 Adult Education Programs

100 <u>Personnel Services-Salaries</u>
Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workmen's Compensation

Total Personnel Services-Employee Benefits

Total 1600 Adult Education Programs

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-13

<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
18,823.50	18,823.50		
134.90	134.90		
1,300.34	1,300.34		
1,062.41	1,062.41		
34.46	34.46		
2,532.11	2,532.11		
<u>21,355.61</u>	<u>21,355.61</u>		

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County: Chester	Printed 10/31/2011 10:24:0	Tatal
2000 Support Services		<u>Total</u>
100 Personnel Services-Salaries		25 255 442 29
Total Personnel Services-Salaries		25,355,113.38
200 Personnel Services-Employee Benefits		5,136,293.53
210 Grp Ins - Contracted Provider		1,829,476.90
220 Social Security Contributions		1,421,030.35
230 PSERS Retirement Contributions		1,113,680.98
240 Tuition Reimbursements		13,153.95
250 Unemployment Compensation		105,083.93
260 Workmen's Compensation		63,721.36
290 Other Employee Benefits		•
Total Personnel Services-Employee Benefits		9,682,441.00
300 Purchased Professional & Technical Ser	<u>vices</u>	4 020 204 47
Total Purchased Professional & Technical Serv	rices	1,920,294.47
400 Purchased Property Services		2 459 048 56
Total Purchased Property Services		3,458,018.56
500 Other Purchased Services		12,607,201.93
510 Student Transportation Services		367,363.23
520 Insurance-General		364,830.45
530 Communications		13,080.53
540 Advertising		54,400.50
550 Printing & Binding		41,209.94
580 Travel		165,555.86
590 Miscellaneous Purchased Services		13,613,642.44
Total Other Purchased Services		13,013,042.44
600 <u>Supplies</u>		974,072.52
610 General Supplies		1,117,659.59
620 Energy		189,373.19
640 Books & Periodicals		2,281,105.30
Total Supplies		2,201,100.00
700 Property		21,359.58
750 Equipment - Original & Additional		63,381.97
760 Equipment - Replacement		84,741.55
Total Property		54,74 1165
800 Other Objects		91,990.28
Total Other Objects		56,487, <u>346.98</u>
Total 2000 Support Services		23,131,101,101

School: 124159002 West Chester Area SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

	West Chestel Alea 50	inted 10/31/2011 10:24:0				
County: Chester	•	Inted 10/31/2011 10:24.0	Federal	<u>Total</u>	BEF Elementary	BEF Secondary
2100 Pupil Person	nel					
	nel Services-Salaries		9,431.50	5,299,247.65		
	nel Services-Salaries		0,101100	-, ,		
	nel Services-Employee Benefits		1.08	899,987.86		
	ns - Contracted Provider		876.80	391,154.43		
	al Security Contributions		345.66	300,809.55		
	RS Retirement Contributions		545.00	2,758.98		
250 Une	nployment Compensation			22,040.86		
260 Wor	men's Compensation			13,365.27		
290 Othe	r Employee Benefits		4 000 54	1,630,116.95		
Total Persor	nel Services-Employee Benefits		1,223.54	1,030,110.95		
300 Purch	sed Professional & Technical Services	<u> </u>	00 000 40	4E2 406 06		
	sed Professional & Technical Services		23,682.13	152,496.96		
	sed Property Services			125.00		
Total Purcha	sed Property Services			,10100		
500 Other	Purchased Services			292.75		
510 Stu	ent Transportation Services			4,191.06		
530 Cor	munications			1,167.56		
540 Adv	ertising			15,104.65		
550 Prir	ing & Binding		211.90	6,677.01		
580 Tra	el		 '	27,433.03		
Total Other	Purchased Services		211.90	21,433.03		
600 <u>Supp</u> l	<u>es</u>		25,408.01	56,894.02		
610 Ges	eral Supplies		23,400.01	1,117.68		
640 Boo	ks & Periodicals		25,408.01	58,011.70		
Total Suppli	es		25,406.01	00,0110		
700 <u>Prope</u>	<u>rty</u>			269.98		
750 Eq.	ipment - Original & Additional			269.98		
Total Prope	ty	•		203.30		
800 <u>Other</u>	<u>Objects</u>		278.99	1,835.89		
Total Other	Objects			•		
Total 2100 Pupil F	ersonnel		60,236.07	<u>7,169,537.16</u>		

580 Travel

600 Supplies

Total Supplies

Total Other Purchased Services

610 General Supplies

Total 2110 Supervision Of Pupil Personnel Services

8,333.13

1,487.32

1,487.32

404,356.84

161.25

1,487.32

1,487.32

1,648.57

4,657.97

229,771.99

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2010-20111 BE-2001 Military						Page EAF-10
School: 124159002 West Chester Area SD						ŭ
County: Chester	Printed 10/31/2011 10:24:0	0	Endoral	Tot <u>al</u>	BEF Elementary	BEF Secondary
2110 Supervision Of Pupil Personnel Services	<u>Elementary</u>	Secondary	<u>Federal</u>	<u>10tai</u>		
100 Personnel Services-Salaries				260,536.11		
Total Personnel Services-Salaries	111,802.24	148,733.87		200,000.11		
200 Personnel Services-Employee Benefits		44 242 45		24,988.51		
210 Grp Ins - Contracted Provider	10,745.06	14,243.45		16,478.49		
220 Social Security Contributions	7,085.75	9,392.74		•		
230 PSERS Retirement Contributions	6,260.95	8,299.40		14,560.35		
250 Unemployment Compensation	58.32	77.30		135.62		
	465.89	617.57		1,083.46		
260 Workmen's Compensation	282.51	374.49		657.00		
290 Other Employee Benefits		33,004.95		57,903.43		
Total Personnel Services-Employee Benefits	24,898.48	33,004.30				
300 Purchased Professional & Technical Servi		40.075.00		76,096.85		
Total Purchased Professional & Technical Service	es 32,721.65	43,375.20		10,030.00		
500 Other Purchased Services		470.00		835.62		
530 Communications	359.32	476.30				
550 Printing & Binding	3,038.98	4,028.42		7,067.40		
580 Travel	115.61	153.25	161.25	430.11		

3,513.91

172,936.28

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-17 School: 124159002 West Chester Area SD

School: 124159002 West Chester Area SD						
County: Chester	Printed 10/31/2011 10:24:0	Casandani	Federal	Total	BEF Elementary	BEF Secondary
2120 Guidance Services	<u>Elementary</u>	<u>Secondary</u>	<u>i euciai</u>	10101		
100 <u>Personnel Services-Salaries</u>		0.440.702.90	9,431.50	3,215,331.76		
Total Personnel Services-Salaries	1,086,376.46	2,119,523.80	9,431.50	3,213,301.10		
200 Personnel Services-Employee Benefits	470 400 04	250 505 62	1.08	523,715.94		
210 Grp Ins - Contracted Provider	173,129.24	350,585.62	876.80	239,774.57		
220 Social Security Contributions	80,922.77	157,975.00		182,720.42		
230 PSERS Retirement Contributions	61,813.76	120,561.00	345.66	•		
250 Unemployment Compensation	566.68	1,105.58		1,672.26		
260 Workmen's Compensation	4,527.02	8,832.22		13,359.24		
290 Other Employee Benefits	2,745.11	5,355.73		8,100.84		
Total Personnel Services-Employee Benefits	323,704.58	644,415.15	1,223.54	969,343.27		
300 Purchased Professional & Technical Servi	ces			4.404.00		
Total Purchased Professional & Technical Service		4,121.00		4,121.00		
400 Purchased Property Services		(OF 00		125.00		
Total Purchased Property Services		125.00		125.00		
500 Other Purchased Services		- 445 45		3,115.13		
550 Printing & Binding		3,115.13		24.50		
580 Travel		24.50				
Total Other Purchased Services		3,139.63		3,139.63		
600 Supplies				40.500.00		
610 General Supplies	527.71	7,985.70	1,995.55	10,508.96		
640 Books & Periodicals	360.88	279.75		640.63		
Total Supplies	888.59	8,265.45	1,995.55	11,149.59		
700 Property						
750 Equipment - Original & Additional		269.98		269.98		
Total Property		269.98		269.98		
800 Other Objects						
Total Other Objects		1,070.00		1,070.00		
Total 2120 Guidance Services	1,4 <u>10,969.63</u>	2,780,930.01	<u>12,650.59</u>	<u>4,204,550.23</u>		
Total 2120 Guidance Services						

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Page EXP-18

2010-2011 PDE-2037 Annual Financial Report Solven				Page EXP-18
School: 124159002 West Chester Area SD				
County: Chester	Printed 10/31/2011 10:24:0	Federal <u>Tot</u>	al BEF Elementary	BEF Secondary
2130 Attendance Services		<u>redetat</u> 100	<u> </u>	
100 Personnel Services-Salaries		171.083.54		
Total Personnel Services-Salaries		171,500.0		
200 <u>Personnel Services-Employee Benefits</u>		68,667.0		
210 Grp Ins - Contracted Provider		12,381.2		
220 Social Security Contributions		9.721.1		
230 PSERS Retirement Contributions		89.2		
250 Unemployment Compensation		712.9		
260 Workmen's Compensation		432.3		
290 Other Employee Benefits				
Total Personnel Services-Employee Benefits		92,003.9		
800 Other Objects		60.0	1	
Total Other Objects				
Total 2130 Attendance Services		<u>263,147.5</u>	:	

Total 2140 Psychological Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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2010-2011 BE-2001 / Militari : Mariette						Page EAP-19
School: 124159002 West Chester Area SD						Ü
County: Chester	Printed 10/31/2011 10:24:0	Cocondoni	Federal	Total	BEF Elementary	BEF Secondary
2140 Psychological Services	<u>Elementary</u>	<u>Secondary</u>	<u>i cagiai</u>			•
100 <u>Personnel Services-Salaries</u>	040 477 25	444,840.03		1,263,317.38		
Total Personnel Services-Salaries	818,477.35	444,040.03		1,200,000		
200 <u>Personnel Services-Employee Benefits</u>	125,320.19	56,103.66		181,423,85		
210 Grp Ins - Contracted Provider	· ·	•		93.664.39		
220 Social Security Contributions	60,532.81	33,131.58		,		
230 PSERS Retirement Contributions	46,449.24	25,218.16		71,667.40		
250 Unemployment Compensation	426.93	232.03		658.96		
260 Workmen's Compensation	3,410.66	1,853.68		5,264.34		
	2,068.17	1,124.05		3,192.22		
290 Other Employee Benefits	238,208.00	117,663.16		355,871.16		
Total Personnel Services-Employee Benefits	,	,				
300 Purchased Professional & Technical Servi		27,700.28	23,233.13	71,830.11		
Total Purchased Professional & Technical Service	ces 20,896.70	21,100.20	20,200.10	• •,•=====		
500 Other Purchased Services	400.75	160.06	15.00	295.81		
580 Travel	120.75			295.81		
Total Other Purchased Services	120.75	160.06	15.00	250.01		
600 Supplies			0.000.70	24 600 00		
610 General Supplies	9,356.91	12,403.34	2,920.73	24,680.98		
Total Supplies	9,356.91	12,403.34	2,920.73	24,680.98		
800 Other Objects						
Total Other Objects	151.32	200.58		351.90		
Total Other Objects	1,087,211.03	602,967.45	<u>26,168.86</u>	<u>1,716,347.34</u>		

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0
2160 Social Work Services

100 Personnel Services-Salaries
 Total Personnel Services-Salaries
 200 Personnel Services-Employee Benefits
 210 Grp Ins - Contracted Provider
 220 Social Security Contributions
 230 PSERS Retirement Contributions

290 Other Employee Benefits

250 Unemployment Compensation260 Workmen's Compensation

Total Personnel Services-Employee Benefits

500 Other Purchased Services530 Communications550 Printing & Binding

580 Travel

Total Other Purchased Services

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

800 Other Objects

Total Other Objects
Total 2160 Social Work Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES
Page EXP-20

<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
	350,311.41		
	85,792.69		
	25,982.50		
	19,899.89		
	182.73		
	1,459.77		
	885.19		
	134,202.77		
	3,355.44		
	411.12		
35.65	5,926.59		
35.65	9,693.15		
794.22	1,601.62		
	477.05		
794.22	2,078.67		
	75.00		
<u>829.87</u>	<u>496,361.00</u>		

84,774.23

18,938.18

63,094.26

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School: 124159002 West Chester Area SD

Total Other Objects

Total 2190 Other Pupil Personnel Services

Printed 10/31/2011 10:24:0 County: Chester **BEF Secondary BEF Elementary** Total Federal Elementary Secondary 2190 Other Pupil Personnel Services 100 Personnel Services-Salaries 38,667.45 38,667.45 **Total Personnel Services-Salaries** 200 Personnel Services-Employee Benefits 15,399.79 15,399.79 210 Grp Ins - Contracted Provider 2,873.23 2,873.23 220 Social Security Contributions 2,240.31 2,240.31 230 PSERS Retirement Contributions 20.17 20.17 250 Unemployment Compensation 161.13 161.13 260 Workmen's Compensation 97.71 97.71 290 Other Employee Benefits 20,792.34 20,792.34 **Total Personnel Services-Employee Benefits** 300 Purchased Professional & Technical Services 449.00 449.00 Total Purchased Professional & Technical Services 500 Other Purchased Services 292.75 125.88 166.87 510 Student Transportation Services 1,167.56 665.51 502.05 540 Advertising 4,511.00 2,571.27 1,939.73 550 Printing & Binding 5,971.31 3,403.65 2,567.66 **Total Other Purchased Services** 600 Supplies 18,210.19 18,615.14 230.82 174.13 610 General Supplies 18,615.14 18,210.19 174.13 230.82 **Total Supplies** 800 Other Objects 278.99 278.99

2,741.79

School: 124159002 West Chester Area SD

School: 124159002 West Chester Area SD	- 1 - 1 40/04/0044 40:24:0					
County: Chester	Printed 10/31/2011 10:24:0	Seconda <u>ry</u>	Federal	Tota <u>l</u>	BEF Elementary	BEF Secondary
2200 Instructional Staff	<u>Elementary</u>	Secondary	1000			
100 Personnel Services-Salaries	4 457 450 00	1,248,254.57	135,873.61	2,841,278.26		
Total Personnel Services-Salaries	1,457,150.08	1,240,254.57	100,010.01	_,. ,		
200 <u>Personnel Services-Employee Benefits</u>	000 500 04	256,612.43	17.81	563,212.25		
210 Grp Ins - Contracted Provider	306,582.01	90,689.78	10,195.39	207,864.55		
220 Social Security Contributions	106,979.38	·	8,579.88	162,139.90		
230 PSERS Retirement Contributions	82,739.70	70,820.32	494,143.00	1,113,680.98	212,481.49	281,661.51
240 Tuition Reimbursements	266,209.59	353,328.39	494, 145.00	1,411.18	,	
250 Unemployment Compensation	760.07	651.11		11,273.64		
260 Workmen's Compensation	6,072.07	5,201.57		6,836.17		
290 Other Employee Benefits	3,682.01	3,154.16		-	212,481.49	281,661.51
Total Personnel Services-Employee Benefits	773,024.83	780,457.76	512,936.08	2,066,418.67	212,701.70	201,001101
300 Purchased Professional & Technical Serv	<u>ices</u>		202 076 90	388,710.52		
Total Purchased Professional & Technical Servi	ces	7,733.72	380,976.80	366,710.32		
400 Purchased Property Services		4 700 40		8,250.10		
Total Purchased Property Services	3,461.97	4,788.13		0,200.10		
500 Other Purchased Services	4.005.04	1.010.47		2,084.71		
530 Communications	1,065.24	1,019.47	3,895.40	3.895.40		
540 Advertising		449.92	3,035.40	1,188.84		
550 Printing & Binding	738.92		5,592.17	10,939.18		
580 Travel	1,105.03	4,241.98	· ·	30,048.58		
590 Miscellaneous Purchased Services			30,048.58	48,156.71		
Total Other Purchased Services	2,909.19	5,711.37	39,536.15	40,130.11		
600 Suppli <u>es</u>		-a 000 7°	250.00	51,925.98		
610 General Supplies	14,993.23	36,682.75		178,300.21		
640 Books & Periodicals	85,216.38	81,634.19	11,449.64	230,226.19		
Total Supplies	100,209.61	118,316.94	11,699.64	230,220.19		
700 Property				4,711.48		
750 Equipment - Original & Additional	2,373.89	2,337.59		3,387.96		
760 Equipment - Replacement	211.89	3,176.07		8,099.44		
Total Property	2,585.78	5,513.66		0,095.44		
800 Other Objects			5.047.40	10,246.49		
Total Other Objects	1,499.84	3,129.16	5,617.49	•	212,481.49	281,661.5 <u>1</u>
Total 2200 Instructional Staff	<u>2,340,841.30</u>	<u>2,173,905.31</u>	<u>1,086,639.77</u>	<u>5,601,386.38</u>	212,401.43	<u> </u>

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

8,457.03

13,723.58

47,138.60

9,970,174.59

3,000.00

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		· · · · · · · · · · · · · · · · · · ·	
Scho	ool: 124159002	West Chester Area SD	

760 Equipment - Replacement

Total Property 800 Other Objects

Total 2300 Administration

Total Other Objects

School: 124159002 West Chester Area SD					J
County: Chester	Printed 10/31/2011 10:24:0	Federa <u>l</u>	Total	BEF Elementary	BEF Secondary
2300 Administration		redelar	10101		
100 Personnel Services-Salaries			6,415,572.15		
Total Personnel Services-Salaries			0,110,012.		
200 <u>Personnel Services-Employee Benefits</u>			1,361,975.81		
210 Grp Ins - Contracted Provider			447,383.96		
220 Social Security Contributions			359,471.56		
230 PSERS Retirement Contributions			3,346.48		
250 Unemployment Compensation			26,734.21		
260 Workmen's Compensation			16,211.23		
290 Other Employee Benefits			2,215,123.25		
Total Personnel Services-Employee Benefits			2,210,120.20		
300 Purchased Professional & Technical Serv		3,000.00	930,830.09		
Total Purchased Professional & Technical Serv	ices	3,000.00	330,030.03		
400 <u>Purchased Property Services</u>			12,975.81		
Total Purchased Property Services			(2,070.0		
500 Other Purchased Services			69,838.72		
520 Insurance-General			71,860.70		
530 Communications			8.017.57		
540 Advertising			28,050.58		
550 Printing & Binding			11,446.39		
580 Travel			189,213.96		
Total Other Purchased Services			100,210.00		
600 <u>Supplies</u>			138,756.83		
610 General Supplies			6,840.32		
640 Books & Periodicals			145,597.15		
Total Supplies			1 10,001110		
700 <u>Property</u>			5,266.55		
750 Equipment - Original & Additional			8.457.03		

School: 124159002 West Chester Area SD

Total 2310 Board Services

County: Chester Printed 10/31/2011 10:24:0				BEE O
•	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEL Secondary
2310 Board Services 100 Personnel Services-Salaries Total Personnel Services-Employee Benefits 200 Personnel Services-Employee Benefits 210 Grp Ins - Contracted Provider 220 Social Security Contributions 230 PSERS Retirement Contributions 250 Unemployment Compensation 260 Workmen's Compensation 290 Other Employee Benefits Total Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services Total Purchased Professional & Technical Services	<u>Federal</u> 3,000.00	Total 4,070.66 223.47 301.59 236.37 2.12 16.96 10.29 790.80 38,572.00	BEF Elementary	BEF Secondary
500 Other Purchased Services 520 Insurance-General 530 Communications 540 Advertising 550 Printing & Binding 580 Travel Total Other Purchased Services		47,787.51 27.34 4,376.54 2,149.87 428.30 54,769.56		
600 Supplies 610 General Supplies Total Supplies 800 Other Objects Total Other Objects Total Other Objects	3,000.00	3,780.22 3,780.22 19,061.00 121,044.24		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal	Year End
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School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

2330 Tax Assessment And Collection Services

100 <u>Personnel Services-Salaries</u> Total Personnel Services-Salaries

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

250 Unemployment Compensation260 Workmen's Compensation

290 Other Employee Benefits

Total Personnel Services-Employee Benefits

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

500 Other Purchased Services

520 Insurance-General

530 Communications

550 Printing & Binding

Total Other Purchased Services

600 Supplies

610 General Supplies

Total Supplies

800 Other Objects

Total Other Objects

Total 2330 Tax Assessment And Collection Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
40	,303.62		
	5,346.70 2,878.21		
	2,316.75		
	21.02 167.95		
	101.84		
20),832.47		
508	3,872.83		
1	1,269.54		
1	4,551.97		
(1	5,242.25)		
10	0,579.26		
	8,201.75		
1	8,201.75		
	(160.28)		

588,629.65

School: 124159002 West Chester Area SD

Printed 10/31/2011 10:24:0 County: Chester **BEF Secondary BEF Elementary** Total Federal 2340 Staff Relations And Negotiations Services 100 Personnel Services-Salaries 542,767.86 Total Personnel Services-Salaries 200 Personnel Services-Employee Benefits 70,438.24 210 Grp Ins - Contracted Provider 34,023.65 220 Social Security Contributions 26,721.67 230 PSERS Retirement Contributions 283.12 250 Unemployment Compensation 2,261.76 260 Workmen's Compensation 1,371.51 290 Other Employee Benefits 135,099.95 Total Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 43,733.39 Total Purchased Professional & Technical Services 400 Purchased Property Services 1,218.25 **Total Purchased Property Services** 500 Other Purchased Services 2,963.42 530 Communications 2.982.51 540 Advertising

580 Travel **Total Other Purchased Services**

550 Printing & Binding

600 Supplies

610 General Supplies

640 Books & Periodicals

Total Supplies

700 Property 760 Equipment - Replacement

Total Property

800 Other Objects **Total Other Objects**

Total 2340 Staff Relations And Negotiations Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

1,540.62

871.11

8,357.66

5,015.94

5,733.86

717.92

66.49

66.49

7,135.80

744,113.26

School: 124159002 West Chester Area SD

County: Chester

Printed 10/31/2011 10:24:0

2350 Legal and Accounting Services

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

Total 2350 Legal and Accounting Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-27

<u>Federal</u>

Total BEF Elementary

BEF Secondary

326,812.70

326,812.70

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-28 School: 124159002 West Chester Area SD

School: 124159002 West Chester Area 3D		_					
County: Chester	Printed 10/31/2011 10:24		Candon:	Federal	Total	BEF Elementary	BEF Secondary
2360 Office Of The Superintendent (Exec Dir.) Svcs.		<u>Elementary</u>	<u>Secondary</u>	reuerar	total	<u></u>	
100 Personnel Services-Salaries					744,872,10		
Total Personnel Services-Salaries					744,072.10		
200 <u>Personnel Services-Employee Benefits</u>					346,164.25		
210 Grp Ins - Contracted Provider					42,163.43		
220 Social Security Contributions					41,242.73		
230 PSERS Retirement Contributions			•		388.54		
250 Unemployment Compensation					3,103.94		
260 Workmen's Compensation					1,882.18		
290 Other Employee Benefits					434,945.07		
Total Personnel Services-Employee Benefits					454,545.07		
300 Purchased Professional & Technical Ser					3,651,45		
Total Purchased Professional & Technical Serv	rices				3,031.40		
400 <u>Purchased Property Services</u>					5,606.04		
Total Purchased Property Services					0,000.03		
500 Other Purchased Services					3,134.18		
520 Insurance-General		4.040.04	2,447.87		4,294.51		
530 Communications		1,846.64	2, 44 7.07		206.15		
550 Printing & Binding					4,071.06		
580 Travel					11,705.90		
Total Other Purchased Services					11,100,00		
600 <u>Supplies</u>					15,379.70		
610 General Supplies					1,371.34		
640 Books & Periodicals					16,751.04		
Total Supplies					10,101101		
700 <u>Property</u>					107.00		
750 Equipment - Original & Additional					107.00		
Total Property							
800 Other Objects					4,820.90		
Total Other Objects					1,222,459.50		
Total 2360 Office Of The Superintendent (Exec Dir.)	Svcs.				.,		

4244E0002 West Chester Area SD

School: 124159002 West Chester Area SD

Total Other Objects

Total 2370 Community Relations Services

County: Chester Printed 10/31/2011 10:24:0

BEF Secondary BEF Elementary Federal Total 2370 Community Relations Services 100 Personnel Services-Salaries 183,964.00 **Total Personnel Services-Salaries** 200 Personnel Services-Employee Benefits 25,847.61 210 Grp Ins - Contracted Provider 14,015.88 220 Social Security Contributions 10,568.11 230 PSERS Retirement Contributions 95.96 250 Unemployment Compensation 766.59 260 Workmen's Compensation 464.85 290 Other Employee Benefits 51,759.00 **Total Personnel Services-Employee Benefits** 500 Other Purchased Services 11,446.23 530 Communications 658.52 540 Advertising 16,302.25 550 Printing & Binding 471.71 580 Travel 28,878.71 **Total Other Purchased Services** 600 Supplies 4,156.03 610 General Supplies 905.76 640 Books & Periodicals 5,061.79 **Total Supplies** 700 Property 1,460.49 760 Equipment - Replacement 1,460.49 **Total Property** 800 Other Objects 1,962.00

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

273,085.99

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

School: 124159002 West Chester Area SD
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County: Chester	Printed 10/31/2011 10:24:0				
2380 Office Of The Principal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u> <u>Total</u>	BEF Elementary BEF Secondary	
100 Personnel Services-Salaries					
Total Personnel Services-Salaries	1,815,200.50	3,084,393.41	4,899,593.91		
200 Personnel Services-Employee Benefits			000 055 54		
210 Grp Ins - Contracted Provider	401,863.00	502,092.54	903,955.54		
220 Social Security Contributions	129,488.57	224,512.63	354,001.20		
230 PSERS Retirement Contributions	102,526.56	175,859.37	278,385.93		
250 Unemployment Compensation	946.84	1,608.88	2,555.72		
260 Workmen's Compensation	7,564.09	12,852.92	20,417.01		
290 Other Employee Benefits	4,586.75	7,793.81	12,380.56		
Total Personnel Services-Employee Benefits	646,975.81	924,720.15	1,571,695.96		
300 Purchased Professional & Technical Servi	ices				
Total Purchased Professional & Technical Service	ces 71.60	9,116.12	9,187.72		
400 <u>Purchased Property Services</u>					
Total Purchased Property Services	1,806.40	4,345.12	6,151.52		
500 Other Purchased Services			7.647.40		
520 Insurance-General		7,647.49	7,647.49		
530 Communications	2,815.92	35,761.31	38,577.23		
550 Printing & Binding	448.42	22,645.52	23,093.94		
580 Travel	245.99	5,358.22	5,604.21		
Total Other Purchased Services	3,510.33	71,412.54	74,922.87		
600 Supplies			400 500 40		
610 General Supplies	1,858.92	100,364.27	102,223.19		
640 Books & Periodicals	515.05	3,330.25	3,845.30		
Total Supplies	2,373.97	103,694.52	106,068.49		
700 <u>Property</u>			5.450.55		
750 Equipment - Original & Additional	420.39	4,739.16	5,159.55		
760 Equipment - Replacement	651.45	6,278.60	6,930.05		
Total Property	1,071.84	11,017.76	12,089.60		
800 Other Objects					
Total Other Objects	5,400.88	8,918.30	14,319.18		
Total 2380 Office Of The Principal Services	<u>2,476,411.33</u>	<u>4,217,617.92</u>	<u>6,694,029.25</u>		

2010-2011 PDE-2057 Annual Financial Report - 06	6/30/2011 Fiscal Year End	d
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School: 124159002 West Chester Area SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Coun	ity: Chester	Printed 10/31/2011 10:24:0				
2400	Pupil Health		<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
	100 Personnel Services-Salaries					
	Total Personnel Services-Salaries			1,381,175.34		
	200 Personnel Services-Employee Benefits					
	210 Grp Ins - Contracted Provider			305,144.71		
	220 Social Security Contributions			102,541.54		
	230 PSERS Retirement Contributions			78,239.82		
	250 Unemployment Compensation			720.44		
	260 Workmen's Compensation			5,755.47		
	290 Other Employee Benefits			3,490.03		
	Total Personnel Services-Employee Benefits			495,892.01		
	300 Purchased Professional & Technical Service	<u>ces</u>				
	Total Purchased Professional & Technical Servic	es		45,299.44		
	400 <u>Purchased Property Services</u>					
	Total Purchased Property Services			2,053.99		
	500 Other Purchased Services			450.00		
	530 Communications			152.30 316.50		
	550 Printing & Binding			•		
	580 Travel			954.54		
	Total Other Purchased Services			1,423.34		
	600 Supplies		3,196.05	23,978.64		
	610 General Supplies		3,196.03	23,978.04 157.00		
	640 Books & Periodicals		2 400 05	24,135.64		
	Total Supplies		3,196.05	24,135.04		
	800 Other Objects			148.00		
	Total Other Objects		2 406 05			
Total	2400 Pupil Health		<u>3,196.05</u>	<u>1,950,127.76</u>		

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Total Other Objects

Total 2500 Business

County: Chester 2500 Business	Printed 10/31/2011 10:24:0	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 <u>Personnel Services-Salaries</u> Total Personnel Services-Salaries			1,017,045.81		

100 Personnel Services-Salaries		
Total Personnel Services-Salaries	1,017,045.81	
200 Personnel Services-Employee Benefits	047.046.00	
210 Grp Ins - Contracted Provider	217,915.33	
220 Social Security Contributions	68,011.90	
230 PSERS Retirement Contributions	57,867.96	
250 Unemployment Compensation	537.74	
260 Workmen's Compensation	4,295.87	
290 Other Employee Benefits	2,604.95	
Total Personnel Services-Employee Benefits	351,233.75	
300 Purchased Professional & Technical Services		
Total Purchased Professional & Technical Services	13,312.49	
400 Purchased Property Services		
Total Purchased Property Services	9,362.11	
500 Other Purchased Services	40.540.00	
530 Communications	18,518.86	
550 Printing & Binding	6,417.59	
580 Travel	928.28	
Total Other Purchased Services	25,864.73	
600 Supplies		
610 General Supplies	1,212.01	
640 Books & Periodicals	1,238.67	
Total Supplies	2,450.68	
800 Other Objects		
Total Other Objects	25,823.00 14,344.51	

25,823.00

1,433,614.08

School: 124159002 West Chester Area SD

School: 124159002 West Chester Area 5D		^					
County: Chester	Printed 10/31/2011 10:24			F-d-vol	Total	BEF Elementary	BEF Secondary
2600 Operation & Maintenance of Plant Serv	ices	<u>Elementary</u>	Secondary	<u>Federal</u>	<u>Total</u>	DEI Liententary	DEI Occomunity
100 <u>Personnel Services-Salaries</u>					7,091,476.57		
Total Personnel Services-Salaries					7,091,470.57		
200 <u>Personnel Services-Employee Be</u>	<u>enefits</u>				1,537,455.37		
210 Grp Ins - Contracted Provider					518,613.16		
220 Social Security Contributions					387,993.60		
230 PSERS Retirement Contributions	5				3,699.04		
250 Unemployment Compensation					,		
260 Workmen's Compensation					29,550.76		
290 Other Employee Benefits					17,919.14		
Total Personnel Services-Employee Be	nefits				2,495,231.07		
300 Purchased Professional & Techn							
Total Purchased Professional & Techni	cal Services				54,768.51		
400 Purchased Property Services							
Total Purchased Property Services					3,344,925.98		
500 Other Purchased Services							
521 Fire Insurance					164,557.00		
522 Automotive Liability Insurance					55,550.00		
523 General Property and Liability In	surance				65,620.00		
529 Other Insurance					11,797.51		
530 Communications					251,386.39		
550 Printing & Binding					304.76		
580 Travel					5,215.71		
Total Other Purchased Services					554,431.37		
600 Supplies							
610 General Supplies		255,768.89	339,042.48		594,811.37		
620 Energy					1,117,659.59		
640 Books & Periodicals					841.36		
Total Supplies					1,713,312.32		
700 Property							
750 Equipment - Original & Additiona	al				(806.15)		
760 Equipment - Replacement					51,536.98		
Total Property					50,730.83		
800 Other Objects							
Total Other Objects					16,036.77		
Total 2600 Operation & Maintenance of Plant	Services				<u>15,320,913.42</u>		
•							

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School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

2700 Student Transportation Services	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 Personnel Services-Salaries				
Total Personnel Services-Salaries		219,733.54		
200 Personnel Services-Employee Benefits				
210 Grp Ins - Contracted Provider		53,418.15		
220 Social Security Contributions		16,121.30		
230 PSERS Retirement Contributions		12,620.78		
250 Unemployment Compensation		114.61		
260 Workmen's Compensation		915.65		
290 Other Employee Benefits		555.24		
Total Personnel Services-Employee Benefits		83,745.73		
300 Purchased Professional & Technical Services				
Total Purchased Professional & Technical Services		38,460.00		
400 Purchased Property Services				
Total Purchased Property Services		1,499.52		
500 Other Purchased Services		10 500 000 70		
513 St Tr Svc-Contr Carrier	90,000.00	12,586,260.73		
516 St Tr Svc from the IU		20,648.45		
530 Communications		4,642.18		
550 Printing & Binding		3,017.58		
580 Travel		1,588.99		
Total Other Purchased Services	90,000.00	12,616,157.93		
600 <u>Supplies</u>		C 740 40		
610 General Supplies		6,748.42 877.95		
640 Books & Periodicals		7,626.37		
Total Supplies		1,020.31		
700 <u>Property</u>		903.32		
750 Equipment - Original & Additional		903.32		
Total Property		303.32		
800 Other Objects		1,881.51		
Total Other Objects	00.000.00	12,970,00 <u>7.92</u>		
Total 2700 Student Transportation Services	<u>90,000.00</u>	12,310,001.32		

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES 2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End Page EXP-35 School: 124159002 West Chester Area SD Printed 10/31/2011 10:24:0 County: Chester **BEF Elementary BEF Secondary** Federal Total 2800 Central 100 Personnel Services-Salaries 5,497.98 1,089,584.06 **Total Personnel Services-Salaries** 200 Personnel Services-Employee Benefits 512.96 197,184.05 210 Grp Ins - Contracted Provider 408.65 77,786.06 220 Social Security Contributions 309.20 61,887.18 230 PSERS Retirement Contributions 565.48 250 Unemployment Compensation 4,517.47 260 Workmen's Compensation 2,739.33 290 Other Employee Benefits 1,230.81 344,679.57 **Total Personnel Services-Employee Benefits** 300 Purchased Professional & Technical Services 296,416.46 4,500.00 **Total Purchased Professional & Technical Services** 400 Purchased Property Services 78,826.05 **Total Purchased Property Services** 500 Other Purchased Services

530 Communications

610 General Supplies

Total Other Purchased Services

750 Equipment - Original & Additional

580 Travel

600 Supplies

Total Supplies
700 Property

Total Property

800 Other Objects

Total 2800 Central

Total Other Objects

840.44

840.44

77.28

77.28

12,146.51

11,994.25

3,459.84

15,454.09

99,745.25

99,745.25

11,014.40

11,014.40

1,936,078.39

358.51

School: 124159002 West Chester Area SD

County: Chester

Printed 10/31/2011 10:24:0

2900 Other Support Services

500 Other Purchased Services

590 Miscellaneous Purchased Services

Total Other Purchased Services

Total 2900 Other Support Services

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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Federal

Total BEF Elementary

BEF Secondary

135,507.28

135,507.28

135,507.28

231,969.68

168.14

2.578.24

5,834.00

9,485.58

15,319.58

56,625.48

3,998,181.55

234,716.06

1.884.89

168.14

347.27

2,400.30

13,567.45

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School: 124159002 West Chester Area SD

Printed 10/31/2011 10:24:0 County: Chester **BEF Secondary** Total **BEF Elementary** Federal 3000 Operation of Noninstructional Services Personnel Services-Salaries 8,534.92 2,642,491.92 **Total Personnel Services-Salaries** 200 Personnel Services-Employee Benefits 98,417.58 32.67 210 Grp Ins - Contracted Provider 723.29 199,457.54 220 Social Security Contributions 121,471.92 576.76 230 PSERS Retirement Contributions 1,360.44 250 Unemployment Compensation 10.868.24 260 Workmen's Compensation 6,590.34 290 Other Employee Benefits 1,332.72 438,166.06 **Total Personnel Services-Employee Benefits** 300 Purchased Professional & Technical Services 995.45 265.468.92 Total Purchased Professional & Technical Services Purchased Property Services 22,832.36 **Total Purchased Property Services** 500 Other Purchased Services 232,751.81 510 Student Transportation Services 37,631.00 520 Insurance-General 2,165.68 530 Communications 59.80 7,805.12 550 Printing & Binding 244.26 42,207.56 580 Travel 322.561.17 304.06 **Total Other Purchased Services** 600 Supplies

610 General Supplies 630 Food 640 Books & Periodicals

Total Supplies 700 Property

750 Equipment - Original & Additional

760 Equipment - Replacement

Total Property

800 Other Objects

Total Other Objects

Total 3000 Operation of Noninstructional Services

3,909,059.82

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2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 124159002 West Chester Area SD

Total Other Objects

Total 3200 Student Activities

Printed 10/31/2011 10:24:0 County: Chester

BEF Secondary Total BEF Elementary Federal 3200

00	Student Activities	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
	100 Personnel Services-Salaries				
	Total Personnel Services-Salaries		2,633,660.11		
	200 <u>Personnel Services-Employee Benefits</u>		00 007 04		
	210 Grp Ins - Contracted Provider		98,387.91		
	220 Social Security Contributions		198,713.12		
	230 PSERS Retirement Contributions		120,878.29		
	250 Unemployment Compensation		1,360.29		
	260 Workmen's Compensation		10,867.00		
	290 Other Employee Benefits		6,589.59		
	Total Personnel Services-Employee Benefits		436,796.20		
	300 Purchased Professional & Technical Services				
	Total Purchased Professional & Technical Services		189,436.35		
	400 Purchased Property Services				
	Total Purchased Property Services		22,832.36		
	500 Other Purchased Services				
	510 Student Transportation Services		232,751.81		
	520 Insurance-General		37,631.00		
	530 Communications		2,165.68		
	550 Printing & Binding		7,745.32		
	580 Travel		41,963.30		
	Total Other Purchased Services		322,257.11		
	600 Supplies				
	610 General Supplies		229,901.66		
	640 Books & Periodicals		2,230.97		
	Total Supplies		232,132.63		
	700 Property				
	750 Equipment - Original & Additional		5,834.00		
	760 Equipment - Replacement		9,485.58		
	Total Property		15,319.58		
	800 Other Objects				
	Total Other Objects		56,625.48		

School: 124159002 West Chester Area SD

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

County: Chester	Printed 10/31/2011 10:24:0				
3300 Community Services		<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
100 <u>Personnel Services-Salaries</u>					
Total Personnel Services-Salaries		8,534.92	8,831.81		
200 <u>Personnel Services-Employee Benefits</u>					
210 Grp Ins - Contracted Provider		32.67	29.67		
220 Social Security Contributions		723.29	744.42		
230 PSERS Retirement Contributions		576.76	593.63		
250 Unemployment Compensation			0.15		
260 Workmen's Compensation			1.24		
290 Other Employee Benefits			0.75		
Total Personnel Services-Employee Benefits		1,332.72	1,369.86		
300 Purchased Professional & Technical Service	<u>ces</u>				
Total Purchased Professional & Technical Service	ees	995.45	76,032.57		
500 Other Purchased Services					
550 Printing & Binding		59.80	59.80		
580 Travel		244.26	244.26		
Total Other Purchased Services		304.06	304.06		
600 <u>Supplies</u>					
610 General Supplies		1,884.89	2,068.02		
630 Food		168.14	168.14		
640 Books & Periodicals		347.27	347.27		
Total Supplies		2,400.30	2,583.43		
Total 3300 Community Services		<u>13,567.45</u>	<u>89,121.73</u>		

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

4000 Facilities Acquisition, Const. and Improve. Svcs.

700 Property

750 Equipment - Original & Additional

Total Property

Total 4000 Facilities Acquisition, Const. and Improve. Svcs.

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
	687,508.85		
	687,508.85 687,508.85		

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

700 Property

750 Equipment - Original & Additional

Total Property

Total 4500 Bldg. Acquisition & Const. Svcs. - Orig & Addtl.

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

687,508.85

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Federal Total BEF Elementary BEF Secondary

687,508.85
687,508.85

2010-2011 PDE-2057 A	nnual Financial Report -	06/30/2011 Fiscal Year End
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School: 124159002 West Chester Area SD

County: Chester 5000 Other Expenditures and Financing Uses Printed 10/31/2011 10:24:0

800 Other Objects

830 Interest

880 Refund of Prior Year's Receipts

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

930 Fund Transfers

Total Other Financing Uses

Total 5000 Other Expenditures and Financing Uses

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Total</u>

11,845,393.37

1,759.52

11,847,152.89

9,394,000.00

2,676,801.00

12,070,801.00

23,917,953.89

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES 2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End School: 124159002 West Chester Area SD Printed 10/31/2011 10:24:0 County: Chester <u>Total</u> 5100 Debt Service, Other Expenditures and Fin Uses 800 Other Objects 11,845,393.37 830 Interest 1,759.52 880 Refund of Prior Year's Receipts 11,847,152.89 **Total Other Objects**

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900 Other Financing Uses 9,394,000.00 910 Redemption of Principal 9,394,000.00 Total Other Financing Uses 21,241,152.89 Total 5100 Debt Service, Other Expenditures and Fin Uses

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

<u>Total</u>

11,845,393.37

11,845,393.37

9,394,000.00

9,394,000.00

21,239,393.37

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End School: 124159002 West Chester Area SD County: Chester

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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800 Other Objects

880 Refund of Prior Year's Receipts

5130 Refund of Prior Years' Revenues/Receipts

Total Other Objects

Total 5130 Refund of Prior Years' Revenues/Receipts

<u>Total</u>

1,759.52

1,759.52

1,759.52

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

5200 Interfund Transfers Out

900 Other Financing Uses

930 Fund Transfers

Total Other Financing Uses

Total 5200 Interfund Transfers Out

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

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<u>Total</u>

2,676,801.00

2,676,801.00

2,676,801.00

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

5230 Capital Projects Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

939 Other Fund Transfers

Total Other Financing Uses

Total 5230 Capital Projects Fund Transfers

DETAIL OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Page EXP-47

<u>Total</u>

2,582,101.00

94,700.00

2,676,801.00

2,676,801.00

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:0

SUMMARY OF GENERAL FUND EXPENDITURES AND OTHER FINANCING USES (TOTE)

BY SUBFUNCTIONS

Page EXP-1

		Amount	Total
1000	Instruction		
	1100 Regular Programs - E/S	76,804,108.03	
	1200 Special and Gifted Education	26,822,298.13	
	1300 Vocational Education Programs	4,479,351.05	
	1400 Other Instructional Programs - E/S	554,068.65	
	1500 Nonpublic School Programs	31,549.44	
	1600 Adult Education Programs	21,355.61	
			108,712,730.91
2000	Support Services		
	2100 Pupil Personnel	7,169,537.16	
	2200 Instructional Staff	5,601,386.38	
	2300 Administration	9,970,174.59	
	2400 Pupil Health	1,950,127.76	
	2500 Business	1,433,614.08	
	2600 Operation & Maintenance of Plant Services	15,320,913.42	
	2700 Student Transportation Services	12,970,007.92	
	2800 Central	1,936,078.39	
	2900 Other Support Services	135,507.28	
			56,487,346.98
3000	Operation of Noninstructional Services	0.000.000.00	
	3200 Student Activities	3,909,059.82	
	3300 Community Services	89,121.73	0.000.404.55
			3,998,181.55
4000	Facilities Acquisition, Const. and Improve. Svcs.	687,508.85	
	4500 Bldg, Acquisition & Const. Svcs Orig & Addtl.	007,300.03	687,508.85
-000	Other Freeze diteres and Financing ileas		00.000,
5000	Other Expenditures and Financing Uses	21,241,152.89	
	5100 Debt Service, Other Expenditures and Fin Uses 5200 Interfund Transfers Out	2,676,801.00	
	3200 IIILEHURU TRANSIEIS OUL	2,070,000	23,917,953.89
	ACTUAL EXPENDITURES OTHER FINANCING USES		193,803,722.18

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:1 STATEMENT OF INDEBTEDNESS (SOIN) Page SCHED-1

Amounts Expressed in Dollars

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
Debt at Beginning of Fiscal Year		302,533,000			6,194,871	/////	308,727,871
2 Additional Debt Incurred During Year		35,730,000			82,257		35,812,257
3 Retirements and Repayments		46,724,000					46,724,000
4 Debt at End of Fiscal Year		291,539,000			6,277,128		297,816,128
5 Current Portion P&I - Due within 1 year							
6 Interest Paid during current fiscal year		11,847,657					11,847,657

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY TYPE FUNDS	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt	Other Post Employment Benefits (OPEB)	Compensated Absences	Total
	Borrowing	Donas	Obligations	Dept	Delients (OFED)	Absences	Iotas

- 1 Debt at Beginning of Fiscal Year
- 2 Additional Debt Incurred During Year
- 3 Retirements and Repayments
- 4 Debt at End of Fiscal Year
- 5 Current Portion P&I Due within 1 year
- 6 Interest Paid during current fiscal year

School: 124159002 West Chester Area SD

County: Chester

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Total Principal and Interest Payments Made by Your School - All Funds

(Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

O General O Special Revenue O Capital Projects O Debt Services O General O Special Revenue O Capital Projects	9,394,000		11,845,393	21,239,393
Capital Projects Debt Services General Special Revenue Capital Projects				
Debt Services General Special Revenue Capital Projects				
O General O Special Revenue O Capital Projects				
O Special Revenue Capital Projects				
0 Capital Projects				
. ,				
D 110 100				
0 Debt Services				
bt Payments - Governmental Funds	9,394,000		11,845,393	21,239,393
0 Enterprise				
0 Internal Service				
0 Enterprise				
0 Internal Service				
bt Payments - Proprietary Funds				
(D Enterprise D Internal Service D Enterprise D Internal Service	D Enterprise D Internal Service D Enterprise D Internal Service	D Enterprise D Internal Service D Enterprise D Internal Service	D Enterprise D Internal Service D Enterprise D Internal Service

STATEMENT OF INDEBTEDNESS (SOIN)

Page SCHED-2 Amounts Expressed in Dollars

School: 124159002 West Chester Area SD

County: Chester

Tuition Paid to Other	LEAs During Fiscal Year	Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
561	Tuition to Other School Districts Within the State	307,141.25	
562	Tuition to Charter Schools	6,558,259.32	
563	Tuition Paid to Nonpublic Schools	714,161.87	
564	Tuition Paid to Area Vocational Technical Schools	1,637,509.00	
567	Tuition to Approved Private Schools	1,498,244.65	
568	Tuition to PRRIs and Detention Centers	61,493.26	
569	Tuition - Other	13,171.00	
0560 Total Tuition Pa	aid During Fiscal Year	10,789,980.35	
0562 Sub Amounts		Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
562	Tuition to Charter Schools - Nonspecial Education	5,101,430.99	
562	Tuition to Charter Schools - Special Education	1,456,828.33	
Total Object 562 Paid	d During Fiscal Year	6,558,259.32	

School: 124159002 West Chester Area SD

County: Chester

County: Chester		Printed 10/31/2011 10:24:1			
		DO NOT INCLUD	E FEDERAL EXPENDITURES		
	FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL	
	1100-322 1100-323 1100-324 1100-329 Total 320				
	1200-322	1,248,510.81	2,086,225.04	3,334,735.85	
	1200-323 1200-324 1200-329		317,855.44	317,855.44	
	Total 320	1,248,510.81	2,404,080.48	3,652,591.29	
	1300-322 1300-323 1300-324 1300-329 Total 320 2200-322				
	2200-322				
	2200-324				
	2200-329				
	Total 320				
	2400-322				
	2400-323 2400-324				
	2400-329				
	Total 320	•			
	2450-322				
	2450-323				
	2450-324 2450-329				
	Total 320				
	2900-322				
	2900-323				
	2900-324				
	2900-329				
	Total 320				

Special Revenue Fund Reclassification Schedule

Page SRFR-1

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:1

Capital Reserve Fund (Formerly Fund #21)

6/30/10 Ending Fund Balance Reported as Major Fund #21 6/30/10 Ending Fund Balance Reported as Non-major Fund

Total 6/30/10 Ending Fund Balance, Fund #21

Amount reclassified to the General Fund for FYE 6/30/2011 Amount reclassified to Capital Projects Fund for FYE 6/30/2011

Total Fund #21 Amount Reclassified

Capital Reserve Fund (Formerly Fund #22)

6/30/10 Ending Fund Balance Reported as Major Fund #22 13,811,178.00 6/30/10 Ending Fund Balance Reported as Non-major Fund Total 6/30/10 Ending Fund Balance, Fund #22 13,811,178.00 Amount reclassified to the General Fund for FYE 6/30/2011

Amount reclassified to Capital Projects Fund for FYE 6/30/2011 13,811,178.00

Total Fund #22 Amount Reclassified 13,811,178.00

Athletic Fund #29

6/30/10 Ending Fund Balance Reported as Major Fund #29 6/30/10 Ending Fund Balance Reported as Non-major Fund 75,605.00

Total 6/30/10 Ending Fund Balance 75.605.00

Amount reclassified to the General Fund for FYE 6/30/2011 Amount retained in Fund 29 for FYE 6/30/11 75,605.00

Total Fund #29 Reclassified and/or Retained 75,605.00 School: 124159002 West Chester Area SD

County: Chester

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Federal Revenues and Expenditures (FRES) Summary Review Data

Federal Revenues as reported in the General Fund Revenue Detail

Non-ARRA Revenue

Federal Revenue: 8110-8690	, 8810-8830	3,010,199.24	
Federal Pass Thru Revenue:	6831, 6832, 6839	0.00	
Total Non-ARRA Federal Revenue			3,010,199.24
ARRA Revenue			
Federal ARRA BEF Revenue:	: 8708	834,020.00	
Federal ARRA Edujobs Reve	nue: 8709	494,143.00	
Federal ARRA Revenue: 870	1-8707, 8721-8799	1,292,475.99	
Federal ARRA Pass Thru Rev	/enue: 6833-6835	1,235,638.51	
Total ARRA Federal Revenue			3,856,277.50

Federal Expenditures: as reported in the General Fund Expenditure Detail (Federal Column)

Function 1000	5,617,137.05	
Function 2000	1,281,041.40	
Function 3000	13,567.45	
Function 4000	0.00	
Function 5000	0.00	
Total Federal Expenditures reported in General Fund		6,911,745.90

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

1,644,883.53

Page SCHED -1

School: 124159002 West Chester Area SD

County: Chester

Total 1243 Gifted Support

1243 Gifted Support Elementary Secondary Total 100 Personnel Services-Salaries **Total Personnel Services-Salaries** 827,151.99 403,352.37 1,230,504.36 200 Personnel Services-Employee Benefits 210 Grp Ins - Contracted Provider 139,379.74 49,198.45 188,578.19 220 Social Security Contributions 61,589.50 29,362.34 90,951.84 230 PSERS Retirement Contributions 47,003.87 23,416.06 70,419.93 250 Unemployment Compensation 795.69 1,320.21 2.115.90 6,356.55 10,546.86 16,903.41 260 Workmen's Compensation 6,395.46 290 Other Employee Benefits 3,854.51 10,249.97 Total Personnel Services-Employee Benefits 258,979.86 120,239.38 379,219.24 Purchased Professional & Technical Services **Total Purchased Professional & Technical Services** 2,194.34 3,648.77 5,843.11 500 Other Purchased Services 510 Student Transportation Services 739.50 2,539.95 3,279.45 530 Communications 232.90 308.73 541.63 13.76 32.00 550 Printing & Binding 18.24 580 Travel 21.50 48.00 69.50 **Total Other Purchased Services** 1,007.66 2,914.92 3,922.58 600 Supplies 610 General Supplies 5,027.58 4,553.68 9,581.26 640 Books & Periodicals 6,167.99 5,021.15 11,189,14 **Total Supplies** 11,195.57 9,574.83 20,770.40 700 Property 760 Equipment - Replacement 3,409.40 220.44 3,629.84 **Total Property** 3,409.40 220.44 3,629.84 800 Other Objects **Total Other Objects** 897.25 994.00 96.75

1,104,035.57

540,847.96

School: 124159002 West Chester Area SD

Total 2250 School Library Services

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES Page SCHED -2

County: Chester Printed 10/31/2011 10:24:1 2250 School Library Services Secondary **Federal** BEF Elementary **BEF Secondary** Elementary 100 Personnel Services-Salaries Total Personnel Services-Salaries 1,053,964.96 479,395.86 1,533,360.82 200 Personnel Services-Employee Benefits 210 Grp Ins - Contracted Provider 255,715.06 155,603.01 411,318.07 78,296.42 34,956.73 113,253.15 220 Social Security Contributions 87,280.19 230 PSERS Retirement Contributions 59,963.74 27,316.45 799.82 549.76 250.06 250 Unemployment Compensation 1,997.68 6.389.64 260 Workmen's Compensation 4,391.96 290 Other Employee Benefits 2,663.22 1,211.36 3,874.58 Total Personnel Services-Employee Benefits 401,580.16 221,335.29 622,915.45 300 Purchased Professional & Technical Services Total Purchased Professional & Technical Services 7,506.64 7,506.64 600 Supplies 610 General Supplies 7,975.78 22,025.88 30,001.66 81,977.35 74,441.73 158,563.34 640 Books & Periodicals 2,144.26 89,953.13 96,467.61 188,565.00 **Total Supplies** 2,144.26 700 Property 750 Equipment - Original & Additional 864.89 864.89 864.89 **Total Property** 864.89 800 Other Objects **Total Other Objects** 279.00 279.00 2,353,491.80

804,984.40

2,144.26

1,546,363.14

SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES

Page SCHED -3

School: 124159002 West Chester Area SD

County: Chester	Printed 10/31/2011 10:24:1						
2280 NonPublic Support Services	Eleme	<u>entary</u>	Secondary	<u>Federal</u>	<u>Total</u>	BEF Elementary	BEF Secondary
500 Other Purchased Services							
590 Miscellaneous Purchased Services				30,048.58	30,048.58		
Total Other Purchased Services				30,048.58	30,048.58		
Total 2280 NonPublic Support Services				30,048.58	30,048.58		

2010-2011 PDE-2057 Annual Financial Report - 06/30/2 School: 124159002 West Chester Area SD	011 Fiscal Year End	SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES Page SCHED -4
County: Chester	Printed 10/31/2011 10:24:1	
2450 Nonpublic Health Services		<u>Total</u>
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		195,004.95
200 Personnel Services-Employee Benefits		
210 Grp Ins - Contracted Provider		40,947.88
220 Social Security Contributions		14,548.86
230 PSERS Retirement Contributions		10,758.19
250 Unemployment Compensation		101.72
260 Workmen's Compensation		812.60
290 Other Employee Benefits		492.75
Total Personnel Services-Employee Benefits		67,662.00
Total 2450 Nonpublic Health Services		<u>262,666.95</u>

2010-2011 PDE-2057 Annual Financial Repo	ort - 06/30/2011 Fiscal Year End	SCHEDULE OF SUPPLEMENTAL GENERAL FUND EXPENDITURES
School: 124159002 West Chester Area St)	Page SCHED -5
County: Chester	Printed 10/31/2011 10:24:1	
2750 Nonpublic Transportation		<u>Total</u>
100 Personnel Services-Salaries		
Total Personnel Services-Salaries		117,547.66
200 Personnel Services-Employee	<u>Benefits</u>	
210 Grp Ins - Contracted Provider		29,897.12
220 Social Security Contributions		8,608.36
230 PSERS Retirement Contribution	ons	6,750.95
250 Unemployment Compensation		61.31
260 Workmen's Compensation		489.83
290 Other Employee Benefits		297.03
Total Personnel Services-Employee E	Benefits	46,104.60
500 Other Purchased Services		
513 St Tr Svc-Contr Carrier		6,290,932.79
Total Other Purchased Services		6,290,932.79
Total 2750 Nonpublic Transportation		<u>6,454,585.05</u>

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:2

- I. <u>Student Transportation Services for Educational Field Trips</u>
- II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money. DO NOT include federal expenditures or payments to contract service providers. Contracted transportation services should not be recorded on this schedule.

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:2

Printed 10/31/2011 10:24:2

Function Object Amount Function Object Amount Function Object Amount

NOTE: Only reimbursable encumbrances will be included in your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

General Fund Encumbrance Schedule (ENCU)

Page SCHED-7

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:2

Adjustments Schedule (ADJU)
Fund 30 Only
Page SCHED-8

NOTE: Report expenditures that are paid out of the special revenue fund and/or capital project fund that would be considered reimbursable if they were made from the general fund. See Instructions.

School: 124159002 West Chester Area SD

Printed 10/31/2011 10:24:2 County: Chester

NOTE: You Must Complete This Schedule If You Desire A Certified Restricted Indirect Cost Rate

Expenditures considered allowable indirect costs for the listed functions, and a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300	25,000.00		General Audit expenditures only
2310		WARRIED PROFESSION AND AND THE PROFESSION AND AND AND AND AND AND AND AND AND AN	Business Manager expenditures coded to 2310**
2500	1,379,584.46		Business Expenses less deductions
2830			
2840	329,363.21		data processing costs
tal	1,733,947.67		

All Termination/Leave Payout Salaries				
Function-Object	Amount			
1000-115				
2000-115				
3000-115				
Total				

On the schedule below, report the amount of expenditures by fund for the functions and objects listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported in the Annual Financial Report. All other expenditures used in the Indirect Cost Rate Computation are reported in the Annual Financial Report.

General Fund Expenditures				
Function-Object	Amount			
1000-322	5,444,678.45			
1000-323	403,494.26			
1200-594				
1200-597				
2300-820				
2900-595	135,507.28			
2900-596				
2990-899				

Cafeteria Fund Food Expense			
Function-Object	Amount		
3100-571	1,109,208.41		
3100-630			

LEA acknowledges there are no 2990-899 pass thru funds to report.

Business Manager also holds the position of Board Secretary.

Special Education Services Schedule (SESS) Page SCHED-10

2010-2011 PDE-2057 Annual Financial Report - 06/30/2011 Fiscal Year End

School: 124159002 West Chester Area SD

County: Chester Printed 10/31/2011 10:24:2

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	T0T4/
FUNCTION	EDUCATION	EDUCATION	TOTAL
2120 Guidance Services	1,681,820.00	2,522,730.00	4,204,550.00
2140 Psychological Services	1,544,713.00	171,634.34	1,716,347.34
2150 Speech Pathology And Audiology Services			
2160 Social Work Services	124,090.00	372,271.00	496,361.00
2260 Instruction and Curriculum Development Services	162,333.00	1,190,445.00	1,352,778.00
2350 Legal and Accounting Services	39,218.00	287,594.70	326,812.70
2420 Medical Services	158.00	1,162.00	1,320.00
2440 Nursing Services	202,174.00	1,482,611.00	1,684,785.00
2700 Student Transportation Services	3,089,732.00	9,880,275.92	12,970,007.92
TOTAL	6,844,238.00	15,908,723.96	22,752,961.96

School: 124159002 West Chester Area SD

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Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits	10,620,159.00	1,050,345.00	11,670,504.00
	272 Self-Insurance Dental Health Benefits	1,163,050.00	143,748.00	1,306,798.00
	275 Self-Insurance Eye Care Health Benefits	120,354.00	16,412.00	136,766.00
	276 Self-Insurance Prescription Health Benefits	285,180.00	3,279,569.00	3,564,749.00
	FUND TOTAL	12,188,743.00	4,490,074.00	16,678,817.00
50 Enterprise Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	12,188,743.00	4,490,074.00	16,678,817.00

School: 124159002 West Chester Area SD

County: Chester

Personnel Services-Salaries								
200 Personnel Services-Employee Benefits 834,020.00	General Fund Expenditures: Functions	1000	2000	3100	3200	3300	4000	Object Total
834,020.00 Purchased Professional & Technical Services 834,020.00 834,020.0	100 Personnel Services-Salaries							
400 Purchased Property Services 500 Other Purchased Stand Fees 500 Claims and Judgments Against the LEA 580 Miscellaneous Expenditures 534,020,000 Safares 534,020,0	200 Personnel Services-Employee Benefits							
500 Other Purchased Services Supplies	300 Purchased Professional & Technical Service	834,020.00						834,020.00
60 Supplies 70 Property 8 70 Pro	400 Purchased Property Services							
700 Property 810 Dues And Fees 820 Claims and Judgments Against the LEA 850 Misceltaneous Expenditures 834,020,00 8	500 Other Purchased Services							
810 Dues And Fees 820 Claims and Judgments Against the LEA 830 Miscellaneous Expenditures 10tal GF Expenditures: Functions 150 150 150 Expenditures: Functions 150 150 150 Expenditures: Sub Functions 150 150 150 Expenditures: Sub Functions 150 150 150 Expenditures: Sub Functions 150 150 Personnel Services-Salaries 150 0 Personnel Services-Salaries 150 0 Purchased Property Services 150 0 Uncry Purchased Service Sub Functions Sub Functions 150 0 Uncry Purchased Service Sub Functions Sub	600 Supplies							
810 Dues And Fees 820 Claims and Judgments Against the LEA 830 Miscellaneous Expenditures 10tal GF Expenditures: Functions 150 150 150 Expenditures: Functions 150 150 150 Expenditures: Sub Functions 150 150 150 Expenditures: Sub Functions 150 150 150 Expenditures: Sub Functions 150 150 Personnel Services-Salaries 150 0 Personnel Services-Salaries 150 0 Purchased Property Services 150 0 Uncry Purchased Service Sub Functions Sub Functions 150 0 Uncry Purchased Service Sub Functions Sub	700 Property							
Regination Reg								
Total GF Expenditures: Functions	820 Claims and Judgments Against the LEA							
Seneral Fund Expenditures: Sub Functions 1500 1600 1700 2280 2450 2750 Object Total Personnel Services-Salaries 200 Personnel Services-Employee Benefits 200 Personnel Services-Employee Benefits 200 Personnel Services-Employee Benefits 200 Personnel Services-Employee Benefits 200 Personnel Services 200 Personnel Service 200 Personnel and Technical Service 200 Personnel and Technical Service 200 Personnel Service	890 Miscellaneous Expenditures							
100 Personnel Services-Salaries 200 Personnei Services-Employee Benefits 300 Purchased Professional & Technical Service 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 810 Dues And Fees 820 Claims and Judgments Against the LEA 890 Miscellaneous Expenditures Total GF Expenditures: Sub Functions Enterprise Fund Expenses Fund 51 Funds 52-58 Account Total 100 Salaries 200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	Total GF Expenditures: Functions	834,020.00						834,020.00
100 Personnel Services-Salaries 200 Personnei Services-Employee Benefits 300 Purchased Professional & Technical Service 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 810 Dues And Fees 820 Claims and Judgments Against the LEA 890 Miscellaneous Expenditures Total GF Expenditures: Sub Functions Enterprise Fund Expenses Fund 51 Funds 52-58 Account Total 100 Salaries 200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	The second continuation and artists with the second continuation of the second continuation of the second continuation and the second continuation of the se	4500	4000	4700	2220	2450	2750	Object Total
200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 810 Dues And Fees 820 Claims and Judgments Against the LEA 890 Miscellaneous Expenditures Total GF Expenditures: Sub Functions Enterprise Fund Expenses Fund 51 Funds 52-58 Account Total 100 Salaries 200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Professional and Technical Servi 400 Purchased Professional and Technical Servi 400 Purchased Professional Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	· · · · · · · · · · · · · · · · · · ·	1500	1000	1700	2200	2450	2750	Object Total
300 Purchased Professional & Technical Service 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 810 Dues And Fees 820 Claims and Judgments Against the LEA 890 Miscellaneous Expenditures Total GF Expenditures: Sub Functions Enterprise Fund Expenses Fund 51 Funds 52-58 Account Total 100 Salaries 200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Professional and Technical Servi 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures								
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700 Property 810 Dues And Fees 820 Claims and Judgments Against the LEA 890 Miscellaneous Expenditures Total GF Expenditures: Sub Functions Enterprise Fund Expenses Fund 51 Funds 52-58 Account Total 100 Salaries 200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Property Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures								
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890 Miscellaneous Expenditures: Sub Functions Enterprise Fund Expenses Fund 51 Funds 52-58 Account Total 100 Salaries 200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Property Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures								
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Enterprise Fund Expenses Fund 51 Funds 52-58 Account Total 100 Salaries 200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Property Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	The first of the entire of the control of the contr		nn 200 te sa SP 240 km akabula raka	skyselin stage sylends decempeda	Personalista (notario especimenta especimente especime	na kadista orang pakawitsina ilijah	e aracetta erabetada	fuggaafahwii Nakamaa 1985 cee
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200 Employee Benefits 300 Purchased Professional and Technical Servi 400 Purchased Property Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	Enterprise Fund Expenses	Fund 51	Funds 52-58					Account Total
900 Purchased Professional and Technical Servi 400 Purchased Property Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	100 Salaries							
400 Purchased Property Services 500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	200 Employee Benefits							
500 Other Purchased Service 600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	300 Purchased Professional and Technical Servi							
600 Supplies 700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	400 Purchased Property Services							
700 Property 810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	500 Other Purchased Service							
810 Dues and Fees 820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	600 Supplies							
820 Claims and Judgments Against the LEA 890 Other Operating Expenditures	700 Property							
890 Other Operating Expenditures	810 Dues and Fees							
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	Total Enterprise Fund Expenses							