

LEA Name : Shaler Area SD
Address : 1800 Mount Royal Blvd
Glenshaw , PA 15116

County : Allegheny
AUN Number : 103028302
LEA Type : SD

**Annual Financial Report
Accuracy Certification Statement**

For Fiscal Year Ending
6/30/2016

Pennsylvania Department of Education
&
Office of Comptroller Operations

PDE-2056: Intermediate Unit
PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.



Chief School Administrator Signature

10.31.2016

Date



Board Secretary Signature

10/31/16

Date

Sherri L Ludwig

Contact Person

(412)492-1200 Ext :2807

Contact Person Telephone Number

mcelhinnys@sasd.k12.pa.us

Contact Person E-mail Address

(412)492-1236

Contact Person Fax Number

Audit Certification
Annual Financial Report:
For Fiscal Year Ending 6/30/2016
(Pursuant to PA School Code Section 218(b))

LEA Name : Shaler Area SD
AUN Number : 103028302
County : Allegheny

Audit Certification Due: 12/31/2016

This certification is applicable to:

- Orig. Annual Financial Report submitted to Comptroller Operations:** October 31, 2016
Date
- Annual Financial Report revisions submitted on:** _____
Date

Auditing Firm: Hosack, Specht, Muetzel & Wood LLP


Auditor Contact Name: Peter J. Vancheri, CPA

Auditor Phone: 412-343-9200

Auditor E-mail: pvancheri@hsmwcpa.com

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator


Signature 11.14.2016
Date

Board Secretary


Signature 11.14.2016
Date

Sherri L Ludwig

Contact Person

mcelhinnys@sasd.k12.pa.us

Contact Person E-mail Address

(412)492-1200

Ext :2807

Contact Person Telephone Number

(412)492-1236

Contact Person Fax Number

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30530	Revenue Detail: The PDE FAI System reflects payments for Revenue 7320 therefore the AFR amount reported in General Fund Revenue code 7320 must be greater than zero.	\$46,887.67 was reported as a receivable on the 2014-15 AFR.
41120	Expenditure Detail - There is an entry in function 5110- 990 object "Other". Please explain what constitutes "Other". Expenditure 5110-990, Fund 40: \$13,761.00	Cost related to SWAP change.
41150	Expenditure Detail - There is an entry in function 5150- 990 object "Other". Please explain what constitutes "Other". Expenditure 5150-990, Fund 40: \$131,505.00	Premium relating to the New Bond Issue.
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	Shaler Area restructured debt in the 2015-16 school year therefore no interest payments were due. Technical School interest was included in tuition as defined by the PDE chart of accounts.
50180	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Amount Due Within One Year (Principal and Interest). Correct data or enter a justification.	Due to the restructuring there were General Obligation Bonds that have been closed.
50200	SOIN: All Governmental Fund - Other Long Term Debt/Extended Term Fin must include an amount for Amount Due Within One Year (Principal and Interest). Correct data or enter a justification.	Other Long Term Debt/Extended Term Fin were also restructured.
50450	SESS - 2350 Legal and Accounting Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2350: \$41,452.00 Prior Year SESS Schedule 2350: \$27,911.37	Overall cost of Legal and Accounting Services increased.

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents	2,472,360				
0110 Investments	3,739,556				
0120 Taxes Receivable	10,300,853				
0130 Due From Other Funds					
0141 Due From Other Governments					
0142 State Revenue Receivable	2,261,103				
0143 Federal Revenue Receivable	373,282				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	405,816				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets	1,049				
Total Assets	\$19,554,019				
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$19,554,019				

Amounts Expressed in Whole Dollars

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Assets And Deferred Outflows Of Resources					
Assets					
0100 Cash and Cash Equivalents		27,163,582	1,128,443		30,764,385
0110 Investments					3,739,556
0120 Taxes Receivable					10,300,853
0130 Due From Other Funds		30,729			30,729
0141 Due From Other Governments					
0142 State Revenue Receivable					2,261,103
0143 Federal Revenue Receivable					373,282
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables					405,816
0170 Inventories					
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					1,049
Total Assets		\$27,194,311	\$1,128,443		\$47,876,773
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources		\$27,194,311	\$1,128,443		\$47,876,773

Amounts Expressed in Whole Dollars

<u>General Fund</u>	<u>Public Purpose Trust</u>	<u>Other Compt Approved</u>	<u>Athletic / Activity</u>	<u>Capital Reserve (690.</u>
<u>(10)</u>	<u>(27)</u>	<u>(28)</u>	<u>(29)</u>	<u>1850)</u>
				<u>(31)</u>

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

0400 Due to Other Funds	32,027
0411 Due to Other Governments	
0412 Due to Primary Government	
0413 Due to Component Unit	
0420 Accounts Payable	637,003
0430 Contracts Payable	
0440 Current Portion of Long-Term Debt	
0450 Short-Term Payables	
0461 Accrued Salaries and Benefits	6,210,518
0462 Payroll Deductions and Withholding	
0480 Unearned Revenues	9,286,767
0490 Other Current Liabilities	

Total Liabilities **\$16,166,315**

0950 Deferred Inflows of Resources

Fund Balances

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,387,704

Total Fund Balances **\$3,387,704**

Total Liabilities, Deferred Inflows Of Resources And Fund Balances **\$19,554,019**

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Liabilities And Deferred Inflows Of Resources And Fund Balances					
Liabilities					
0400 Due to Other Funds					32,027
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable		662,821			1,299,824
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					6,210,518
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					9,286,767
0490 Other Current Liabilities			9,949		9,949
Total Liabilities		\$662,821	\$9,949		\$16,839,085
0950 Deferred Inflows of Resources					
Fund Balances					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance			1,118,494		1,118,494
0830 Committed Fund Balance		26,531,490			26,531,490
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					3,387,704
Total Fund Balances		\$26,531,490	\$1,118,494		\$31,037,688
Total Liabilities, Deferred Inflows Of Resources And Fund Balances		\$27,194,311	\$1,128,443		\$47,876,773

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
Revenues					
6000 Revenue from Local Sources	49,622,465				
7000 Revenue from State Sources	24,976,150				
8000 Revenue from Federal Sources	1,095,404				
Total Revenues	\$75,694,019				
Expenditures					
1000 Instruction	45,011,570				
2000 Support Services	23,263,296				
3000 Operation of Non-Instructional Services	1,882,925				
4000 Facilities Acquisition, Construction and Improvement Services	39,929				
5110 Debt Service	277,579				
5130 Refund of Prior Year Revenues / Receipts	157,912				
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures	\$70,633,211				
Excess (Deficiency) Of Revenues Over Expenditures	\$5,060,808				
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries	50,730				
5120 Debt Service – Refunded Bonds					
5150 Bond Discounts					
5200 Interfund Transfers – Out	6,013,578				
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)	(\$5,962,848)				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Revenues					
6000 Revenue from Local Sources		234,399	330,722		50,187,586
7000 Revenue from State Sources					24,976,150
8000 Revenue from Federal Sources					1,095,404
Total Revenues		\$234,399	\$330,722		\$76,259,140
Expenditures					
1000 Instruction					45,011,570
2000 Support Services		489,610	736,546		24,489,452
3000 Operation of Non-Instructional Services					1,882,925
4000 Facilities Acquisition, Construction and Improvement Services		2,372,673			2,412,602
5110 Debt Service			6,225,080		6,502,659
5130 Refund of Prior Year Revenues / Receipts					157,912
5140 Short-Term Borrowing – Interest and Costs					
Total Expenditures		\$2,862,283	\$6,961,626		\$80,457,120
Excess (Deficiency) Of Revenues Over Expenditures		(\$2,627,884)	(\$6,630,904)		(\$4,197,980)
Other Financing Sources (Uses)					
9110 Face Value of Bonds Issued			26,760,000		26,760,000
9120 Proceeds from Refunding of Bonds			25,225,000		25,225,000
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing		489,240	7,101,011		7,590,251
9300 Interfund Transfers - IN		28,476,314	6,013,578		34,489,892
9400 Sale of or Compensation for Loss of Fixed Assets					
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					50,730
5120 Debt Service – Refunded Bonds			29,168,332		29,168,332
5150 Bond Discounts			131,505		131,505
5200 Interfund Transfers – Out			28,476,314		34,489,892
5300 Transfers Out to Component Units/Primary Governments					
Total Other Financing Sources (Uses)		\$28,965,554	\$7,323,438		\$30,326,144

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances	(\$902,040)				
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year	4,289,744				
Fund Balance - End Of Year	\$3,387,704				

Amounts Expressed in Whole Dollars	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
Special And Extraordinary Items					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
Net Change In Fund Balances		\$26,337,670	\$692,534		\$26,128,164
Fund Balance					
0001 Fund Balance - Beginning of Fiscal Year		193,820	425,960		4,909,524
Fund Balance - End Of Year		\$26,531,490	\$1,118,494		\$31,037,688

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Assets And Deferred Outflows Of Resources					
Current Assets					
0100 Cash and Cash Equivalents	24,234			24,234	
0110 Investments					
0130 Due From Other Funds	1,298			1,298	
0141 Due From Other Governments	102,081			102,081	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	31,772			31,772	
0170 Inventories	58,648			58,648	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
Total Current Assets	\$218,033			\$218,033	
Noncurrent Assets					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	131,371			131,371	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
Total Noncurrent Assets	\$131,371			\$131,371	
0910 Deferred Outflows of Resources					
Total Assets And Deferred Outflows Of Resources	\$349,404			\$349,404	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Liabilities And Deferred Inflows Of Resources And Net Position					
Current Liabilities					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	90,100			90,100	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	67,200			67,200	
0490 Other Current Liabilities					
Total Current Liabilities	\$157,300			\$157,300	
Noncurrent Liabilities					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Long-Term Liabilities					
Total Noncurrent Liabilities					
Total Liabilities	\$157,300			\$157,300	
0950 Deferred Inflows of Resources					
Net Position					
0791 Invested in Capital Assets, Net of Related Debt		131,371		131,371	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position		60,733		60,733	
Total Net Position		\$192,104		\$192,104	
Total Liabilities And Deferred Inflows Of Resources And Net Position		\$349,404		\$349,404	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Operating Revenues					
6600 Food Service Revenue	966,580			966,580	
0071 Charges for Services					
0072 Other Operating Revenue	10,617			10,617	
Total Operating Revenues	\$977,197			\$977,197	
Operating Expenses					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services					
400 Purchased Property Services	1,335			1,335	
500 Other Purchased Services	1,833,879			1,833,879	
600 Supplies	121,166			121,166	
740 Depreciation	30,908			30,908	
810 Dues and Fees					
890 Miscellaneous Expenditures					
Total Operating Expenses	\$1,987,288			\$1,987,288	
Operating Income (Loss)	(\$1,010,091)			(\$1,010,091)	
Non Operating Revenues (Expenses)					
6500 Earnings on Investments	250			250	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	58,799			58,799	
8000 Revenue from Federal Sources	918,002			918,002	
820 Claims and Judgments Against the LEA					
830 Interest					
TOTAL Non Operating Revenues (Expenses)	\$977,051			\$977,051	
Income (Loss) Before Contributions And Transfers	(\$33,040)			(\$33,040)	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
Contributions, Transfers, and Special and Extraordinary Items					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
Change In Net Position	(\$33,040)			(\$33,040)	
0002 Net Position - Beginning of Fiscal Year	225,144			225,144	
0003 Accounting Changes / Residual Equity Transfers					
Net Position - End Of Year	\$192,104			\$192,104	

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:48 AM

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	1,026,527			1,026,527	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue	10,617			10,617	
0015 Cash Payments To Employees For Services					
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	1,948,362			1,948,362	
0018 Cash Payments For Other Operating Expenses					
Net Cash Provided By (Used For) Operating Activities	(\$911,218)			(\$911,218)	
Cash Flows From Non-Capital Financing Activities					
0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	66,072			66,072	
0023 Receipts From Federal Sources -8000	881,530			881,530	
0024 Notes and Loans Received (Repaid)					
0025 Interest Paid on Notes/Loans - 5100-830					
0026 Operating Transfers In (Out)/Residual Equity Trans					
0027 Operating Transfers In (Out) Primary Government / Comp Unit					
0028 Receipts From Refund of Prior Year Expenditures - 6991					
0029 Special and Extraordinary Gains (losses)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	\$947,602			\$947,602	
Cash Flows From Capital and Related Financing Activities					
0031 Payments For Fac Acq, Const, and Imp - 4000	(12,400)			(12,400)	
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(\$12,400)			(\$12,400)	
Cash Flows From Investing Activities					
0041 Earnings on Investments - 6500	250			250	
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
0045 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	\$250			\$250	

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:48 AM

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	24,234			24,234	
0004 Cash and Cash Equivalents Beginning of Year					
Cash and Cash Equivalents at Year End	\$24,234			\$24,234	
<hr/>					
Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities					
0005 Operating Income (Loss) per REP	(1,010,091)			(1,010,091)	
Adjustments					
0051 Depreciation and Net Amortization	30,908			30,908	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	120,787			120,787	
Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows					
0054 (Inc) Dec In Accounts Receivable (0120-0150)	59,947			59,947	
0055 Advances to Other Funds (0160)	4,341			4,341	
0056 (Inc) Dec in Inventories (0170)	(2,553)			(2,553)	
0057 (Inc) Dec in Prepaid Expenses (0180)	236,542			236,542	
0058 (Inc) Dec in Other Current or Noncurrent Assets					
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	(356,934)			(356,934)	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)					
0065 Inc (Dec) in Net Pension Liabilities (0570)					
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	5,835			5,835	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
Total Adjustments	\$98,873			\$98,873	
Cash Provided By (Used for) Total	(\$911,218)			(\$911,218)	

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:49 AM

Amounts Expressed in Whole Dollars

Private Purpose Trust
(71)

Investment Trust
(72)

Pension Trust
(73)

Activity
(81)

Assets And Deferred Outflows Of Resources

Assets	
0100 Cash and Cash Equivalents	158,009
0110 Investments	
0130 Due From Other Funds	
0147 Due from Component Unit	
0150 Other Receivables	
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	
0190 Other Current Assets	
0220 Buildings and Building Improvements (Net)	
0230 Machinery, Equipment and Furniture (Net)	
Total Assets	\$158,009
0910 Deferred Outflows of Resources	
Total Assets And Deferred Outflows Of Resources	\$158,009

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:49 AM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	556,350			714,359
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
Total Assets	\$556,350			\$714,359
0910 Deferred Outflows of Resources				
Total Assets And Deferred Outflows Of Resources	\$556,350			\$714,359

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:49 AM

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	<u>Investment Trust</u> (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable	33,050			
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				
Total Liabilities	\$33,050			
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)	124,959			
0799 Unrestricted Net Position				
Total Net Position	\$124,959			
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$158,009			

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:49 AM

Amounts Expressed in Whole Dollars	<u>Other Agency</u> (89)	<u>Discrete Component Units</u> (98)	<u>Discrete Component Units</u> (99)	<u>Total Fiduciary Funds</u>
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				33,050
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities	556,350			556,350
Total Liabilities	\$556,350			\$589,400
0950 Deferred Inflows of Resources				
Net Position				
0791 Invested in Capital Assets, Net of Related Debt				
0009 Restricted Net Position (0792 – 0798)				124,959
0799 Unrestricted Net Position				
Total Net Position				\$124,959
Total Liabilities, Deferred Inflows Of Resources And Net Position	\$556,350			\$714,359

Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
Additions						
0091 Gifts and Contributions	33,138					33,138
0092 Other Additions						
Deductions						
0093 Scholarships Awarded	38,757					38,757
0094 Other Deductions						
Change In Net Position	(\$5,619)					(\$5,619)
0006 Net Position – Beginning of Fiscal Year	130,578					130,578
0007 Net Position Held in Trust for Pension Benefits						
Net Position - End of Fiscal Year	\$124,959					\$124,959

	<u>Revenue Reported In Current Year</u>	<u>Current Year Tax Accrual</u>	<u>Prior Year Tax Accrual</u>	<u>Taxes Collected In Current Year</u>
<u>Revenue from Local Sources</u>				
6111 Current Real Estate Taxes	41,331,877.07			41,331,877.07
6113 Public Utility Realty Taxes	54,182.69			54,182.69
6143 Current Act 511 Local Services Taxes	32,147.84			32,147.84
6151 Current Act 511 Earned Income Taxes	4,966,310.80			4,966,310.80
6153 Current Act 511 Real Estate Transfer Taxes	482,397.06			482,397.06
6411 Delinquent Real Estate Taxes	1,389,498.60			1,389,498.60
6451 Delinquent Act 511 Earned Income Taxes	193,231.75			193,231.75
6500 Earnings on Investments	36,568.33			
6700 Revenues from LEA Activities	52,733.80			
6832 Federal IDEA Revenue Received as Pass Through	781,664.00			
6910 Rentals	32,786.56			
6920 Contributions and Donations from Private Sources	99,798.12			
6980 Revenue from Community Services Activities	59,594.80			
6991 Refunds of a Prior Year Expenditure	91,441.13			
6999 Other Revenues Not Specified Above	18,232.42			
TOTAL Revenue from Local Sources	\$49,622,464.97			\$48,449,645.81

**Revenue Reported
In Current Year**

Revenue from State Sources

7110 Basic Education Funding	10,949,585.71		
7160 Tuition for Orphans Subsidy	73,990.44		
7271 Special Education funds for School-Aged Pupils	3,307,215.85		
7311 Pupil Transportation Subsidy	1,386,238.78		
7312 Nonpublic and Charter School Pupil Transportation Subsidy	130,037.92		
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,703.83		
7340 State Property Tax Reduction Allocation	2,039,301.46		
7505 Ready to Learn Block Grant	706,471.00		
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	28,974.20		
7810 State Share of Social Security and Medicare Taxes	1,436,392.10		
7820 State Share of Retirement Contributions	4,832,238.61		
TOTAL Revenue from State Sources	\$24,976,149.90		

**Revenue Reported
In Current Year**

Revenue from Federal Sources

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	563,170.00		
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	142,751.00		
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,566.00		
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	375,534.55		
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,382.25		
TOTAL Revenue from Federal Sources	\$1,095,403.80		

Revenue Reported
In Current Year

Other Financing Sources

9990 Insurance Recoveries	50,730.16		
TOTAL Other Financing Sources	\$50,730.16		
TOTAL FROM ALL SOURCES	\$75,744,748.83		\$48,449,645.81

Revenue from Local Sources	49,622,464.97
Revenue from State Sources	24,976,149.90
Revenue from Federal Sources	1,095,403.80
Other Financing Sources	50,730.16
TOTAL FROM ALL SOURCES	\$75,744,748.83

General Fund (10)

	<u>Total</u>
1000 Instruction	
100 Personnel Services – Salaries	
100 Personnel Services – Salaries	24,113,062.72
Total Personnel Services – Salaries	\$24,113,062.72
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	5,844,074.97
220 Social Security Contributions	1,824,946.09
230 PSERS Retirement Contributions	6,241,512.67
250 Unemployment Compensation	4,063.37
260 Workers’ Compensation	242,653.65
280 Other Post-Employment Benefits (OPEB)	133,075.00
Total Personnel Services – Employee Benefits	\$14,290,325.75
300 Purchased Professional and Technical Services	
322 Professional Educational Services – Ius	739,905.80
330 Other Professional Services	310,423.51
Total Purchased Professional and Technical Services	\$1,050,329.31
400 Purchased Property Services	
430 Repairs and Maintenance Services	35,829.07
440 Rentals	4,125.00
Total Purchased Property Services	\$39,954.07
500 Other Purchased Services	
510 Student Transportation Services	101,941.38
550 Printing and Binding	288.00
561 Tuition To Other School Districts Within the State	534,494.93
562 Tuition To Pennsylvania Charter Schools	1,002,555.36
563 Tuition To Nonpublic Schools	83,313.33
564 Tuition To Career and Technology Centers	1,494,465.82
566 Tuition To Institutions of Higher Education and Technical Institutes	5,682.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	693,293.57
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	349,829.44
569 Tuition – Other	29,115.50
580 Travel	11,412.51
591 Services Purchased Locally	33,647.22
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	2,221.19
599 Other Miscellaneous Purchased Services	1,744.40
Total Other Purchased Services	\$4,344,004.65
600 Supplies	
610 General Supplies	544,741.20
640 Books and Periodicals	409,546.67
Total Supplies	\$954,287.87
700 Property	
750 Equipment – Original and Additional	191,156.83
760 Equipment – Replacement	26,699.00
Total Property	\$217,855.83

General Fund (10)

1000 Instruction	<u>Total</u>
800 Other Objects	
810 Dues and Fees	1,750.00
Total Other Objects	\$1,750.00
Total 1000 Instruction	\$45,011,570.20

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:52 AM

Page - 3 of 23

General Fund (10)**1100 Regular Programs – Elementary / Secondary**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	8,362,916.51	9,164,669.11	121,014.27	17,648,599.89
Total Personnel Services – Salaries	\$8,362,916.51	\$9,164,669.11	\$121,014.27	\$17,648,599.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,871,738.67	2,155,955.80	12,155.59	4,039,850.06
220 Social Security Contributions	634,102.10	693,521.79	9,145.94	1,336,769.83
230 PSERS Retirement Contributions	2,148,710.13	2,412,232.60	30,945.97	4,591,888.70
250 Unemployment Compensation		4,063.37		4,063.37
260 Workers' Compensation	84,164.17	92,202.00	1,196.96	177,563.13
280 Other Post-Employment Benefits (OPEB)		103,962.50		103,962.50
Total Personnel Services – Employee Benefits	\$4,738,715.07	\$5,461,938.06	\$53,444.46	\$10,254,097.59
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	108,955.00	5,095.00		114,050.00
330 Other Professional Services	600.00			600.00
Total Purchased Professional and Technical Services	\$109,555.00	\$5,095.00		\$114,650.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,886.93	27,942.14		35,829.07
Total Purchased Property Services	\$7,886.93	\$27,942.14		\$35,829.07
500 Other Purchased Services				
510 Student Transportation Services	1,007.34			1,007.34
550 Printing and Binding		288.00		288.00
562 Tuition To Pennsylvania Charter Schools	180,787.06	464,881.02		645,668.08
580 Travel	5,555.05	4,219.34		9,774.39
599 Other Miscellaneous Purchased Services		1,744.40		1,744.40
Total Other Purchased Services	\$187,349.45	\$471,132.76		\$658,482.21
600 Supplies				
610 General Supplies	244,991.67	280,040.87		525,032.54
640 Books and Periodicals	345,213.48	37,739.36		382,952.84
Total Supplies	\$590,205.15	\$317,780.23		\$907,985.38
700 Property				
750 Equipment – Original and Additional	11,912.77	163,210.06		175,122.83
760 Equipment – Replacement	4,699.00	22,000.00		26,699.00
Total Property	\$16,611.77	\$185,210.06		\$201,821.83
Total 1100 Regular Programs – Elementary / Secondary	\$14,013,239.88	\$15,633,767.36	\$174,458.73	\$29,821,465.97

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	8,362,916.51	9,164,669.11	121,014.27	17,648,599.89
Total Personnel Services – Salaries	\$8,362,916.51	\$9,164,669.11	\$121,014.27	\$17,648,599.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	1,871,738.67	2,155,955.80	12,155.59	4,039,850.06
220 Social Security Contributions	634,102.10	693,521.79	9,145.94	1,336,769.83
230 PSERS Retirement Contributions	2,148,710.13	2,412,232.60	30,945.97	4,591,888.70
250 Unemployment Compensation		4,063.37		4,063.37
260 Workers' Compensation	84,164.17	92,202.00	1,196.96	177,563.13
280 Other Post-Employment Benefits (OPEB)		103,962.50		103,962.50
Total Personnel Services – Employee Benefits	\$4,738,715.07	\$5,461,938.06	\$53,444.46	\$10,254,097.59
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	108,955.00	5,095.00		114,050.00
330 Other Professional Services	600.00			600.00
Total Purchased Professional and Technical Services	\$109,555.00	\$5,095.00		\$114,650.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	7,886.93	27,942.14		35,829.07
Total Purchased Property Services	\$7,886.93	\$27,942.14		\$35,829.07
500 Other Purchased Services				
510 Student Transportation Services	1,007.34			1,007.34
550 Printing and Binding		288.00		288.00
562 Tuition To Pennsylvania Charter Schools	180,787.06	464,881.02		645,668.08
580 Travel	5,555.05	4,219.34		9,774.39
599 Other Miscellaneous Purchased Services		1,744.40		1,744.40
Total Other Purchased Services	\$187,349.45	\$471,132.76		\$658,482.21
600 Supplies				
610 General Supplies	244,991.67	280,040.87		525,032.54
640 Books and Periodicals	345,213.48	37,739.36		382,952.84
Total Supplies	\$590,205.15	\$317,780.23		\$907,985.38
700 Property				
750 Equipment – Original and Additional	11,912.77	163,210.06		175,122.83
760 Equipment – Replacement	4,699.00	22,000.00		26,699.00
Total Property	\$16,611.77	\$185,210.06		\$201,821.83
Total 1110 Regular Programs	\$14,013,239.88	\$15,633,767.36	\$174,458.73	\$29,821,465.97

General Fund (10)

1200 Special Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,745,318.29	2,477,323.25	403,942.99	5,626,584.53
Total Personnel Services – Salaries	\$2,745,318.29	\$2,477,323.25	\$403,942.99	\$5,626,584.53
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	850,197.64	621,083.33	168,082.12	1,639,363.09
220 Social Security Contributions	216,164.56	186,238.68	23,831.24	426,234.48
230 PSERS Retirement Contributions	718,967.38	634,630.52	82,335.51	1,435,933.41
260 Workers' Compensation	28,741.53	24,773.90	3,195.76	56,711.19
280 Other Post-Employment Benefits (OPEB)	15,812.50	13,300.00		29,112.50
Total Personnel Services – Employee Benefits	\$1,829,883.61	\$1,480,026.43	\$277,444.63	\$3,587,354.67
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	124,678.41	487,844.98		612,523.39
330 Other Professional Services	309,238.69	584.82		309,823.51
Total Purchased Professional and Technical Services	\$433,917.10	\$488,429.80		\$922,346.90
500 Other Purchased Services				
510 Student Transportation Services	51,976.25	48,957.79		100,934.04
561 Tuition To Other School Districts Within the State	84,992.66	305,193.87		390,186.53
562 Tuition To Pennsylvania Charter Schools	99,928.44	256,958.84		356,887.28
563 Tuition To Nonpublic Schools			83,313.33	83,313.33
566 Tuition To Institutions of Higher Education and Technical Institutes		5,682.00		5,682.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	346,646.79	346,646.78		693,293.57
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	46,243.86	139,551.10		185,794.96
569 Tuition – Other		29,115.50		29,115.50
580 Travel	599.97	1,038.15		1,638.12
591 Services Purchased Locally			33,647.22	33,647.22
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	1,110.59	1,110.60		2,221.19
Total Other Purchased Services	\$631,498.56	\$1,134,254.63	\$116,960.55	\$1,882,713.74
600 Supplies				
610 General Supplies	9,924.33	8,851.92		18,776.25
640 Books and Periodicals	19,003.86	7,589.97		26,593.83
Total Supplies	\$28,928.19	\$16,441.89		\$45,370.08
700 Property				
750 Equipment – Original and Additional	16,034.00			16,034.00
Total Property	\$16,034.00			\$16,034.00
800 Other Objects				
810 Dues and Fees			1,750.00	1,750.00
Total Other Objects			\$1,750.00	\$1,750.00
Total 1200 Special Programs – Elementary / Secondary	\$5,685,579.75	\$5,596,476.00	\$800,098.17	\$12,082,153.92

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	166,872.78	231,906.72	3,674.21	402,453.71
Total Personnel Services – Salaries	\$166,872.78	\$231,906.72	\$3,674.21	\$402,453.71
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	48,455.53	87,071.07		135,526.60
220 Social Security Contributions	12,529.21	17,243.17	274.06	30,046.44
230 PSERS Retirement Contributions	43,001.53	58,831.67	949.43	102,782.63
260 Workers' Compensation	1,668.80	2,319.13	36.72	4,024.65
Total Personnel Services – Employee Benefits	\$105,655.07	\$165,465.04	\$1,260.21	\$272,380.32
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	4,397.00	50,108.31		54,505.31
Total Purchased Professional and Technical Services	\$4,397.00	\$50,108.31		\$54,505.31
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		39,460.00		39,460.00
566 Tuition To Institutions of Higher Education and Technical Institutes		5,682.00		5,682.00
569 Tuition – Other		29,115.50		29,115.50
Total Other Purchased Services		\$74,257.50		\$74,257.50
600 Supplies				
610 General Supplies	3,341.03	4,711.38		8,052.41
Total Supplies	\$3,341.03	\$4,711.38		\$8,052.41
Total 1210 Life Skills Support	\$280,265.88	\$526,448.95	\$4,934.42	\$811,649.25

General Fund (10)

1220 Sensory Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	382,183.62	70,337.93		452,521.55
Total Personnel Services – Salaries	\$382,183.62	\$70,337.93		\$452,521.55
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	100,730.99	22,155.55		122,886.54
220 Social Security Contributions	28,747.22	5,273.75		34,020.97
230 PSERS Retirement Contributions	98,668.38	18,175.40		116,843.78
260 Workers' Compensation	3,821.79	703.44		4,525.23
280 Other Post-Employment Benefits (OPEB)	2,512.50			2,512.50
Total Personnel Services – Employee Benefits	\$234,480.88	\$46,308.14		\$280,789.02
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	63,607.01	73,000.73		136,607.74
Total Purchased Professional and Technical Services	\$63,607.01	\$73,000.73		\$136,607.74
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	8,710.00	32,008.40		40,718.40
580 Travel	356.61			356.61
Total Other Purchased Services	\$9,066.61	\$32,008.40		\$41,075.01
600 Supplies				
610 General Supplies	2,454.94			2,454.94
Total Supplies	\$2,454.94			\$2,454.94
700 Property				
750 Equipment – Original and Additional	6,034.00			6,034.00
Total Property	\$6,034.00			\$6,034.00
800 Other Objects				
810 Dues and Fees			1,750.00	1,750.00
Total Other Objects			\$1,750.00	\$1,750.00
Total 1220 Sensory Support	\$697,827.06	\$221,655.20	\$1,750.00	\$921,232.26

General Fund (10)

1230 Emotional Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	24,582.27	428,503.29		453,085.56
Total Personnel Services – Salaries	\$24,582.27	\$428,503.29		\$453,085.56
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	13,712.48	102,653.60		116,366.08
220 Social Security Contributions	1,815.29	32,250.29		34,065.58
230 PSERS Retirement Contributions	6,264.85	110,270.19		116,535.04
260 Workers' Compensation	245.83	4,285.18		4,531.01
Total Personnel Services – Employee Benefits	\$22,038.45	\$249,459.26		\$271,497.71
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius		169,092.70		169,092.70
Total Purchased Professional and Technical Services		\$169,092.70		\$169,092.70
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State	79,168.70	214,237.88		293,406.58
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	46,243.86	139,551.10		185,794.96
591 Services Purchased Locally			33,647.22	33,647.22
Total Other Purchased Services	\$125,412.56	\$353,788.98	\$33,647.22	\$512,848.76
600 Supplies				
610 General Supplies		204.75		204.75
Total Supplies		\$204.75		\$204.75
Total 1230 Emotional Support	\$172,033.28	\$1,201,048.98	\$33,647.22	\$1,406,729.48

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:52 AM

Page - 9 of 23

General Fund (10)**1240 Academic Support**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,171,679.62	1,736,599.84	162,063.35	4,070,342.81
Total Personnel Services – Salaries	\$2,171,679.62	\$1,736,599.84	\$162,063.35	\$4,070,342.81
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	686,549.38	404,873.67	23,507.86	1,114,930.91
220 Social Security Contributions	173,072.84	130,725.00	5,852.65	309,650.49
230 PSERS Retirement Contributions	571,032.62	444,805.45	20,074.97	1,035,913.04
260 Workers' Compensation	23,005.11	17,366.46	776.88	41,148.45
280 Other Post-Employment Benefits (OPEB)	13,300.00	13,300.00		26,600.00
Total Personnel Services – Employee Benefits	\$1,466,959.95	\$1,011,070.58	\$50,212.36	\$2,528,242.89
500 Other Purchased Services				
510 Student Transportation Services	1,091.53	7,708.29		8,799.82
580 Travel	243.36	782.90		1,026.26
Total Other Purchased Services	\$1,334.89	\$8,491.19		\$9,826.08
600 Supplies				
610 General Supplies	4,128.36	3,935.79		8,064.15
640 Books and Periodicals	19,003.86	7,589.97		26,593.83
Total Supplies	\$23,132.22	\$11,525.76		\$34,657.98
700 Property				
750 Equipment – Original and Additional	10,000.00			10,000.00
Total Property	\$10,000.00			\$10,000.00
Total 1240 Academic Support	\$3,673,106.68	\$2,767,687.37	\$212,275.71	\$6,653,069.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1241 Learning Support – Public				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	2,009,029.93	1,394,241.38	162,063.35	3,565,334.66
Total Personnel Services – Salaries	\$2,009,029.93	\$1,394,241.38	\$162,063.35	\$3,565,334.66
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	648,066.60	344,026.77	23,507.86	1,015,601.23
220 Social Security Contributions	160,846.45	104,975.15	5,852.65	271,674.25
230 PSERS Retirement Contributions	529,087.63	357,139.69	20,074.97	906,302.29
260 Workers' Compensation	21,378.54	13,942.76	776.88	36,098.18
280 Other Post-Employment Benefits (OPEB)	13,300.00	13,300.00		26,600.00
Total Personnel Services – Employee Benefits	\$1,372,679.22	\$833,384.37	\$50,212.36	\$2,256,275.95
500 Other Purchased Services				
580 Travel	143.36			143.36
Total Other Purchased Services	\$143.36			\$143.36
600 Supplies				
610 General Supplies	3,816.36	2,767.33		6,583.69
640 Books and Periodicals	19,003.86	7,589.97		26,593.83
Total Supplies	\$22,820.22	\$10,357.30		\$33,177.52
700 Property				
750 Equipment – Original and Additional	10,000.00			10,000.00
Total Property	\$10,000.00			\$10,000.00
Total 1241 Learning Support – Public	\$3,414,672.73	\$2,237,983.05	\$212,275.71	\$5,864,931.49

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	162,649.69	342,358.46		505,008.15
Total Personnel Services – Salaries	\$162,649.69	\$342,358.46		\$505,008.15
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	38,482.78	60,846.90		99,329.68
220 Social Security Contributions	12,226.39	25,749.85		37,976.24
230 PSERS Retirement Contributions	41,944.99	87,665.76		129,610.75
260 Workers' Compensation	1,626.57	3,423.70		5,050.27
Total Personnel Services – Employee Benefits	\$94,280.73	\$177,686.21		\$271,966.94
500 Other Purchased Services				
510 Student Transportation Services	1,091.53	7,708.29		8,799.82
580 Travel	100.00	782.90		882.90
Total Other Purchased Services	\$1,191.53	\$8,491.19		\$9,682.72
600 Supplies				
610 General Supplies	312.00	1,168.46		1,480.46
Total Supplies	\$312.00	\$1,168.46		\$1,480.46
Total 1243 Gifted Support	\$258,433.95	\$529,704.32		\$788,138.27

General Fund (10)

1270 Multi-Handicapped Support

300 Purchased Professional and Technical Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
322 Professional Educational Services – lus		2,250.00		2,250.00
Total Purchased Professional and Technical Services		\$2,250.00		\$2,250.00
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State	(2,886.04)	19,487.59		16,601.55
563 Tuition To Nonpublic Schools			83,313.33	83,313.33
Total Other Purchased Services	(\$2,886.04)	\$19,487.59	\$83,313.33	\$99,914.88
Total 1270 Multi-Handicapped Support	(\$2,886.04)	\$21,737.59	\$83,313.33	\$102,164.88

Total Purchased Professional and Technical Services

500 Other Purchased Services

General Fund (10)

1280 Early Intervention Support

300 Purchased Professional and Technical Services

322 Professional Educational Services – lus

Total Purchased Professional and Technical Services

Total 1280 Early Intervention Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
	6,582.95			6,582.95
	\$6,582.95			\$6,582.95
	\$6,582.95			\$6,582.95

General Fund (10)

1290 Special Programs - Other Support

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		9,975.47	238,205.43	248,180.90
Total Personnel Services – Salaries		\$9,975.47	\$238,205.43	\$248,180.90

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	749.26	4,329.44	144,574.26	149,652.96
220 Social Security Contributions		746.47	17,704.53	18,451.00
230 PSERS Retirement Contributions		2,547.81	61,311.11	63,858.92
260 Workers' Compensation		99.69	2,382.16	2,481.85
Total Personnel Services – Employee Benefits	\$749.26	\$7,723.41	\$225,972.06	\$234,444.73

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius	50,091.45	193,393.24		243,484.69
330 Other Professional Services	309,238.69	584.82		309,823.51
Total Purchased Professional and Technical Services	\$359,330.14	\$193,978.06		\$553,308.20

500 Other Purchased Services

510 Student Transportation Services	50,884.72	41,249.50		92,134.22
562 Tuition To Pennsylvania Charter Schools	99,928.44	256,958.84		356,887.28
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	346,646.79	346,646.78		693,293.57
580 Travel		255.25		255.25
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes	1,110.59	1,110.60		2,221.19

Total Other Purchased Services	\$498,570.54	\$646,220.97		\$1,144,791.51
Total 1290 Special Programs - Other Support	\$858,649.94	\$857,897.91	\$464,177.49	\$2,180,725.34

General Fund (10)

1300 Vocational Education

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		49,764.52		49,764.52
Total Personnel Services – Salaries		\$49,764.52		\$49,764.52

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider		85.68		85.68
220 Social Security Contributions		3,807.04		3,807.04
230 PSERS Retirement Contributions		12,859.18		12,859.18
260 Workers' Compensation		497.73		497.73
Total Personnel Services – Employee Benefits		\$17,249.63		\$17,249.63

400 Purchased Property Services

440 Rentals		4,125.00		4,125.00
Total Purchased Property Services		\$4,125.00		\$4,125.00

500 Other Purchased Services

564 Tuition To Career and Technology Centers		1,494,465.82		1,494,465.82
Total Other Purchased Services		\$1,494,465.82		\$1,494,465.82

Total 1300 Vocational Education

Total 1300 Vocational Education		\$1,565,604.97		\$1,565,604.97
--	--	-----------------------	--	-----------------------

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	45,441.61	298,609.42	444,062.75	788,113.78
Total Personnel Services – Salaries	\$45,441.61	\$298,609.42	\$444,062.75	\$788,113.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,732.39	70,039.53	92,004.22	164,776.14
220 Social Security Contributions	2,200.03	22,446.11	33,488.60	58,134.74
230 PSERS Retirement Contributions	11,759.50	76,831.96	112,239.92	200,831.38
260 Workers' Compensation	455.19	2,985.95	4,440.46	7,881.60
Total Personnel Services – Employee Benefits	\$17,147.11	\$172,303.55	\$242,173.20	\$431,623.86
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			13,332.41	13,332.41
Total Purchased Professional and Technical Services			\$13,332.41	\$13,332.41
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		144,308.40		144,308.40
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		164,034.48		164,034.48
Total Other Purchased Services		\$308,342.88		\$308,342.88
600 Supplies				
610 General Supplies	88.00	300.00	544.41	932.41
Total Supplies	\$88.00	\$300.00	\$544.41	\$932.41
Total 1400 Other Instructional Programs – Elementary / Secondary	\$62,676.72	\$779,555.85	\$700,112.77	\$1,542,345.34

General Fund (10)

1420 Summer School

100 Personnel Services – Salaries

100 Personnel Services – Salaries

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers’ Compensation

Total Personnel Services – Employee Benefits

Total 1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	14,633.46			14,633.46
Total Personnel Services – Salaries	\$14,633.46			\$14,633.46
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,118.64			1,118.64
230 PSERS Retirement Contributions	3,781.28			3,781.28
260 Workers’ Compensation	146.33			146.33
Total Personnel Services – Employee Benefits	\$5,046.25			\$5,046.25
Total 1420 Summer School	\$19,679.71			\$19,679.71

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	7,519.50	3,450.60		10,970.10
Total Personnel Services – Salaries	\$7,519.50	\$3,450.60		\$10,970.10
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	574.46	259.30		833.76
230 PSERS Retirement Contributions	1,943.05	851.50		2,794.55
260 Workers’ Compensation	75.19	34.50		109.69
Total Personnel Services – Employee Benefits	\$2,592.70	\$1,145.30		\$3,738.00
Total 1430 Homebound Instruction	\$10,112.20	\$4,595.90		\$14,708.10

General Fund (10)

1440 Alternative Regular Education Programs

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

295,158.82

295,158.82

Total Personnel Services – Salaries

\$295,158.82

\$295,158.82

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

70,039.53

70,039.53

220 Social Security Contributions

22,186.81

22,186.81

230 PSERS Retirement Contributions

75,980.46

75,980.46

260 Workers' Compensation

2,951.45

2,951.45

Total Personnel Services – Employee Benefits

\$171,158.25

\$171,158.25

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

144,308.40

144,308.40

568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers

164,034.48

164,034.48

Total Other Purchased Services

\$308,342.88

\$308,342.88

Total 1440 Alternative Regular Education Programs

\$774,659.95

\$774,659.95

General Fund (10)

1441 Adjudicated / Court-Placed Programs

Elementary

Secondary

Federal

Total

500 Other Purchased Services

561 Tuition To Other School Districts Within the State

144,308.40

144,308.40

Total Other Purchased Services

\$144,308.40

\$144,308.40

Total 1441 Adjudicated / Court-Placed Programs

\$144,308.40

\$144,308.40

General Fund (10)

1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries		295,158.82		295,158.82
Total Personnel Services – Salaries		\$295,158.82		\$295,158.82
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider		70,039.53		70,039.53
220 Social Security Contributions		22,186.81		22,186.81
230 PSERS Retirement Contributions		75,980.46		75,980.46
260 Workers' Compensation		2,951.45		2,951.45
Total Personnel Services – Employee Benefits		\$171,158.25		\$171,158.25
500 Other Purchased Services				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		164,034.48		164,034.48
Total Other Purchased Services		\$164,034.48		\$164,034.48
Total 1442 Alternative Education Programs		\$630,351.55		\$630,351.55

General Fund (10)

1450 Instructional Programs Outside the Established School Day

600 Supplies

610 General Supplies

Total Supplies

Total 1450 Instructional Programs Outside the Established School Day

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
610 General Supplies	88.00	300.00		388.00
Total Supplies	\$88.00	\$300.00		\$388.00
Total 1450 Instructional Programs Outside the Established School Day	\$88.00	\$300.00		\$388.00

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1490 Additional Other Instructional Programs				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	23,288.65		444,062.75	467,351.40
Total Personnel Services – Salaries	\$23,288.65		\$444,062.75	\$467,351.40
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	2,732.39		92,004.22	94,736.61
220 Social Security Contributions	506.93		33,488.60	33,995.53
230 PSERS Retirement Contributions	6,035.17		112,239.92	118,275.09
260 Workers' Compensation	233.67		4,440.46	4,674.13
Total Personnel Services – Employee Benefits	\$9,508.16		\$242,173.20	\$251,681.36
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius			13,332.41	13,332.41
Total Purchased Professional and Technical Services			\$13,332.41	\$13,332.41
600 Supplies				
610 General Supplies			544.41	544.41
Total Supplies			\$544.41	\$544.41
Total 1490 Additional Other Instructional Programs	\$32,796.81		\$700,112.77	\$732,909.58

General Fund (10)

2000 Support Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 9,010,085.94

Total Personnel Services – Salaries \$9,010,085.94

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 2,270,645.37

220 Social Security Contributions 680,362.48

230 PSERS Retirement Contributions 2,276,457.18

240 Tuition Reimbursement 6,000.00

250 Unemployment Compensation 15,491.50

260 Workers' Compensation 90,110.77

280 Other Post-Employment Benefits (OPEB) 44,987.50

Total Personnel Services – Employee Benefits \$5,384,054.80

300 Purchased Professional and Technical Services

322 Professional Educational Services – Ius 93,367.49

330 Other Professional Services 917,050.54

340 Technical Services 3,540.00

350 Security / Safety Services 145,786.35

390 Other Purchased Professional and Technical Services 739.00

Total Purchased Professional and Technical Services \$1,160,483.38

400 Purchased Property Services

410 Cleaning Services 41,575.33

420 Utility Services 947,716.53

430 Repairs and Maintenance Services 369,100.46

440 Rentals 102,459.05

Total Purchased Property Services \$1,460,851.37

500 Other Purchased Services

510 Student Transportation Services 10,814.66

513 Contracted Carriers 4,446,091.36

516 Student Transportation Services From the IU 75,594.22

520 Insurance – General 46,372.73

521 Fire Insurance 242,983.76

522 Automotive Liability Insurance 16,455.00

530 Communications 113,800.61

549 Other Advertising/Public Relations 13,550.19

580 Travel 38,556.82

595 IU Payments By Withholding 56,576.26

599 Other Miscellaneous Purchased Services 390.00

Total Other Purchased Services \$5,061,185.61

600 Supplies

610 General Supplies 734,662.94

620 Energy 276,422.26

640 Books and Periodicals 101,723.18

Total Supplies \$1,112,808.38

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:55 AM

General Fund (10)

2000 Support Services

Total

700 Property

750 Equipment – Original and Additional

42,291.91

760 Equipment – Replacement

4,201.10

Total Property

\$46,493.01

800 Other Objects

810 Dues and Fees

27,333.88

Total Other Objects

\$27,333.88

Total 2000 Support Services

\$23,263,296.37

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:55 AM

Page - 3 of 56

General Fund (10)**2100 Support Services – Students**

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	703,758.70	743,864.88	81,383.49	1,830,252.14
Total Personnel Services – Salaries	\$703,758.70	\$743,864.88	\$81,383.49	\$1,830,252.14
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	151,111.84	192,168.63	14,706.35	447,985.10
220 Social Security Contributions	53,055.41	56,039.40	6,173.03	137,924.52
230 PSERS Retirement Contributions	181,642.66	191,807.46	21,029.55	471,939.58
260 Workers' Compensation	7,040.34	7,436.38	813.80	18,302.94
280 Other Post-Employment Benefits (OPEB)	5,000.00	5,000.00		10,000.00
Total Personnel Services – Employee Benefits	\$397,850.25	\$452,451.87	\$42,722.73	\$1,086,152.14
300 Purchased Professional and Technical Services				
330 Other Professional Services		39,841.41	82,060.52	121,901.93
340 Technical Services		3,540.00		3,540.00
Total Purchased Professional and Technical Services		\$43,381.41	\$82,060.52	\$125,441.93
500 Other Purchased Services				
510 Student Transportation Services			10,814.66	10,814.66
580 Travel	3,354.60	2,348.17		8,453.69
599 Other Miscellaneous Purchased Services		390.00		390.00
Total Other Purchased Services	\$3,354.60	\$2,738.17	\$10,814.66	\$19,658.35
600 Supplies				
610 General Supplies	25,771.54	18,818.26		44,589.80
Total Supplies	\$25,771.54	\$18,818.26		\$44,589.80
800 Other Objects				
810 Dues and Fees	794.00			794.00
Total Other Objects	\$794.00			\$794.00
Total 2100 Support Services – Students	\$1,131,529.09	\$1,261,254.59	\$216,981.40	\$3,106,888.36

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2110 Supervision of Student Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	82,683.22	82,682.98		165,366.20
Total Personnel Services – Salaries	\$82,683.22	\$82,682.98		\$165,366.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	16,767.79	16,767.54		33,535.33
220 Social Security Contributions	6,249.57	6,248.85		12,498.42
230 PSERS Retirement Contributions	21,292.75	21,292.50		42,585.25
260 Workers' Compensation	826.98	826.72		1,653.70
Total Personnel Services – Employee Benefits	\$45,137.09	\$45,135.61		\$90,272.70
500 Other Purchased Services				
580 Travel	1,713.54	1,056.67		2,770.21
Total Other Purchased Services	\$1,713.54	\$1,056.67		\$2,770.21
600 Supplies				
610 General Supplies	21,226.42	14,347.83		35,574.25
Total Supplies	\$21,226.42	\$14,347.83		\$35,574.25
Total 2110 Supervision of Student Services	\$150,760.27	\$143,223.09		\$293,983.36

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2111 Supervision of Student Services – Head of Component				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	82,683.22	82,682.98		165,366.20
Total Personnel Services – Salaries	\$82,683.22	\$82,682.98		\$165,366.20
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	16,767.79	16,767.54		33,535.33
220 Social Security Contributions	6,249.57	6,248.85		12,498.42
230 PSERS Retirement Contributions	21,292.75	21,292.50		42,585.25
260 Workers' Compensation	826.98	826.72		1,653.70
Total Personnel Services – Employee Benefits	\$45,137.09	\$45,135.61		\$90,272.70
500 Other Purchased Services				
580 Travel	1,713.54	1,056.67		2,770.21
Total Other Purchased Services	\$1,713.54	\$1,056.67		\$2,770.21
600 Supplies				
610 General Supplies	21,226.42	14,347.83		35,574.25
Total Supplies	\$21,226.42	\$14,347.83		\$35,574.25
Total 2111 Supervision of Student Services – Head of Component	\$150,760.27	\$143,223.09		\$293,983.36

General Fund (10)

2120 Guidance Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	453,307.51	493,414.21		946,721.72
Total Personnel Services – Salaries	\$453,307.51	\$493,414.21		\$946,721.72

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider	110,820.64	151,891.09		262,711.73
220 Social Security Contributions	34,110.13	37,096.14		71,206.27
230 PSERS Retirement Contributions	117,105.71	127,271.82		244,377.53
260 Workers' Compensation	4,535.51	4,932.14		9,467.65
280 Other Post-Employment Benefits (OPEB)	5,000.00	5,000.00		10,000.00
Total Personnel Services – Employee Benefits	\$271,571.99	\$326,191.19		\$597,763.18

300 Purchased Professional and Technical Services

330 Other Professional Services		39,841.41		39,841.41
340 Technical Services		3,540.00		3,540.00
Total Purchased Professional and Technical Services		\$43,381.41		\$43,381.41

500 Other Purchased Services

580 Travel		407.76		407.76
599 Other Miscellaneous Purchased Services		390.00		390.00
Total Other Purchased Services		\$797.76		\$797.76

600 Supplies

610 General Supplies	1,981.07	3,062.32		5,043.39
Total Supplies	\$1,981.07	\$3,062.32		\$5,043.39

Total 2120 Guidance Services

	\$726,860.57	\$866,846.89		\$1,593,707.46
--	---------------------	---------------------	--	-----------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	167,767.97	167,767.69		335,535.66
Total Personnel Services – Salaries	\$167,767.97	\$167,767.69		\$335,535.66
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	23,523.41	23,510.00	8,638.25	55,671.66
220 Social Security Contributions	12,695.71	12,694.41		25,390.12
230 PSERS Retirement Contributions	43,244.20	43,243.14		86,487.34
260 Workers' Compensation	1,677.85	1,677.52		3,355.37
Total Personnel Services – Employee Benefits	\$81,141.17	\$81,125.07	\$8,638.25	\$170,904.49
300 Purchased Professional and Technical Services				
330 Other Professional Services			69,010.02	69,010.02
Total Purchased Professional and Technical Services			\$69,010.02	\$69,010.02
500 Other Purchased Services				
580 Travel	1,641.06	883.74		2,524.80
Total Other Purchased Services	\$1,641.06	\$883.74		\$2,524.80
600 Supplies				
610 General Supplies	2,564.05	1,408.11		3,972.16
Total Supplies	\$2,564.05	\$1,408.11		\$3,972.16
800 Other Objects				
810 Dues and Fees	794.00			794.00
Total Other Objects	\$794.00			\$794.00
Total 2140 Psychological Services	\$253,908.25	\$251,184.61	\$77,648.27	\$582,741.13

General Fund (10)

2160 Social Work Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries			81,383.49	302,005.56

Total Personnel Services – Salaries			\$81,383.49	\$302,005.56
--	--	--	--------------------	---------------------

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider			6,068.10	57,539.65
---	--	--	----------	-----------

220 Social Security Contributions			6,173.03	22,775.79
-----------------------------------	--	--	----------	-----------

230 PSERS Retirement Contributions			21,029.55	78,038.31
------------------------------------	--	--	-----------	-----------

260 Workers' Compensation			813.80	3,020.01
---------------------------	--	--	--------	----------

Total Personnel Services – Employee Benefits			\$34,084.48	\$161,373.76
---	--	--	--------------------	---------------------

500 Other Purchased Services

580 Travel				2,750.92
------------	--	--	--	----------

Total Other Purchased Services				\$2,750.92
---------------------------------------	--	--	--	-------------------

Total 2160 Social Work Services			\$115,467.97	\$466,130.24
--	--	--	---------------------	---------------------

General Fund (10)

2170 Student Accounting Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

80,623.00

Total Personnel Services – Salaries

\$80,623.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

38,526.73

220 Social Security Contributions

6,053.92

230 PSERS Retirement Contributions

20,451.15

260 Workers' Compensation

806.21

Total Personnel Services – Employee Benefits

\$65,838.01

Total 2170 Student Accounting Services

\$146,461.01

General Fund (10)

2190 Other Student Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

13,050.50

13,050.50

Total Purchased Professional and Technical Services

\$13,050.50

\$13,050.50

500 Other Purchased Services

510 Student Transportation Services

10,814.66

10,814.66

Total Other Purchased Services

\$10,814.66

\$10,814.66

Total 2190 Other Student Services

\$23,865.16

\$23,865.16

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2200 Support Services – Instructional Staff				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	398,272.92	302,967.08		701,240.00
Total Personnel Services – Salaries	\$398,272.92	\$302,967.08		\$701,240.00
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	103,891.70	53,877.27		157,768.97
220 Social Security Contributions	29,985.35	22,778.42		52,763.77
230 PSERS Retirement Contributions	102,447.70	78,088.54		180,536.24
260 Workers' Compensation	3,982.85	3,029.69		7,012.54
280 Other Post-Employment Benefits (OPEB)		14,675.00		14,675.00
Total Personnel Services – Employee Benefits	\$240,307.60	\$172,448.92		\$412,756.52
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	49,740.00	43,627.49		93,367.49
Total Purchased Professional and Technical Services	\$49,740.00	\$43,627.49		\$93,367.49
400 Purchased Property Services				
440 Rentals	2,875.50	3,648.24		6,523.74
Total Purchased Property Services	\$2,875.50	\$3,648.24		\$6,523.74
500 Other Purchased Services				
580 Travel	3,154.07	10,431.52	2,603.14	16,188.73
Total Other Purchased Services	\$3,154.07	\$10,431.52	\$2,603.14	\$16,188.73
600 Supplies				
610 General Supplies	20,766.50	17,688.95		38,455.45
640 Books and Periodicals	53,723.74	47,999.44		101,723.18
Total Supplies	\$74,490.24	\$65,688.39		\$140,178.63
700 Property				
750 Equipment – Original and Additional	1,166.96			1,166.96
760 Equipment – Replacement	1,287.15	674.95		1,962.10
Total Property	\$2,454.11	\$674.95		\$3,129.06
Total 2200 Support Services – Instructional Staff	\$771,294.44	\$599,486.59	\$2,603.14	\$1,373,384.17

General Fund (10)

2220 Technology Support Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries		5,631.00		5,631.00
Total Personnel Services – Salaries		\$5,631.00		\$5,631.00

200 Personnel Services – Employee Benefits

220 Social Security Contributions		422.72		422.72
230 PSERS Retirement Contributions		1,455.07		1,455.07
260 Workers’ Compensation		56.33		56.33
Total Personnel Services – Employee Benefits		\$1,934.12		\$1,934.12

400 Purchased Property Services

440 Rentals	2,875.50	3,075.50		5,951.00
Total Purchased Property Services	\$2,875.50	\$3,075.50		\$5,951.00

600 Supplies

610 General Supplies	3,813.71	1,019.15		4,832.86
Total Supplies	\$3,813.71	\$1,019.15		\$4,832.86

700 Property

750 Equipment – Original and Additional	1,166.96			1,166.96
Total Property	\$1,166.96			\$1,166.96

Total 2220 Technology Support Services	\$7,856.17	\$11,659.77		\$19,515.94
---	-------------------	--------------------	--	--------------------

General Fund (10)

2240 Computer-Assisted Instruction Support Services

100 Personnel Services – Salaries

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries	16,044.00	12,030.00		28,074.00
Total Personnel Services – Salaries	\$16,044.00	\$12,030.00		\$28,074.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	1,211.29	905.10		2,116.39
230 PSERS Retirement Contributions	4,145.75	3,108.54		7,254.29
260 Workers’ Compensation	160.38	120.32		280.70
Total Personnel Services – Employee Benefits	\$5,517.42	\$4,133.96		\$9,651.38
Total 2240 Computer-Assisted Instruction Support Services	\$21,561.42	\$16,163.96		\$37,725.38

Total Personnel Services – Salaries

200 Personnel Services – Employee Benefits

General Fund (10)

2250 School Library Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	228,581.48	222,439.75		451,021.23
Total Personnel Services – Salaries	\$228,581.48	\$222,439.75		\$451,021.23
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	93,198.51	53,877.27		147,075.78
220 Social Security Contributions	17,162.93	16,722.87		33,885.80
230 PSERS Retirement Contributions	58,884.92	57,280.18		116,165.10
260 Workers' Compensation	2,285.88	2,224.39		4,510.27
280 Other Post-Employment Benefits (OPEB)		14,675.00		14,675.00
Total Personnel Services – Employee Benefits	\$171,532.24	\$144,779.71		\$316,311.95
400 Purchased Property Services				
440 Rentals		572.74		572.74
Total Purchased Property Services		\$572.74		\$572.74
600 Supplies				
610 General Supplies	16,952.79	9,957.73		26,910.52
640 Books and Periodicals	53,723.74	47,999.44		101,723.18
Total Supplies	\$70,676.53	\$57,957.17		\$128,633.70
700 Property				
760 Equipment – Replacement	1,287.15	674.95		1,962.10
Total Property	\$1,287.15	\$674.95		\$1,962.10
Total 2250 School Library Services	\$472,077.40	\$426,424.32		\$898,501.72

General Fund (10)

2260 Instruction and Curriculum Development Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	142,810.76	57,231.33		200,042.09
Total Personnel Services – Salaries	\$142,810.76	\$57,231.33		\$200,042.09
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	10,693.19			10,693.19
220 Social Security Contributions	10,796.13	4,303.92		15,100.05
230 PSERS Retirement Contributions	36,616.78	14,788.60		51,405.38
260 Workers' Compensation	1,428.34	572.50		2,000.84
Total Personnel Services – Employee Benefits	\$59,534.44	\$19,665.02		\$79,199.46
Total 2260 Instruction and Curriculum Development Services	\$202,345.20	\$76,896.35		\$279,241.55

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2270 Instructional Staff Professional Development Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	10,836.68	5,635.00		16,471.68
Total Personnel Services – Salaries	\$10,836.68	\$5,635.00		\$16,471.68
200 Personnel Services – Employee Benefits				
220 Social Security Contributions	815.00	423.81		1,238.81
230 PSERS Retirement Contributions	2,800.25	1,456.15		4,256.40
260 Workers’ Compensation	108.25	56.15		164.40
Total Personnel Services – Employee Benefits	\$3,723.50	\$1,936.11		\$5,659.61
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Ius	49,740.00	43,627.49		93,367.49
Total Purchased Professional and Technical Services	\$49,740.00	\$43,627.49		\$93,367.49
500 Other Purchased Services				
580 Travel	3,154.07	10,431.52	2,603.14	16,188.73
Total Other Purchased Services	\$3,154.07	\$10,431.52	\$2,603.14	\$16,188.73
600 Supplies				
610 General Supplies		6,712.07		6,712.07
Total Supplies		\$6,712.07		\$6,712.07
Total 2270 Instructional Staff Professional Development Services	\$67,454.25	\$68,342.19	\$2,603.14	\$138,399.58

General Fund (10)

2300 Support Services – Administration

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,005,768.96	769,051.82		1,986,537.32
Total Personnel Services – Salaries	\$1,005,768.96	\$769,051.82		\$1,986,537.32
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	274,641.18	182,982.38		479,284.79
220 Social Security Contributions	75,891.52	59,603.39		151,583.92
230 PSERS Retirement Contributions	257,640.21	198,086.89		495,723.74
240 Tuition Reimbursement		1,500.00		1,500.00
260 Workers' Compensation	10,061.55	7,922.62		19,606.66
Total Personnel Services – Employee Benefits	\$618,234.46	\$450,095.28		\$1,147,699.11
300 Purchased Professional and Technical Services				
330 Other Professional Services				271,561.88
Total Purchased Professional and Technical Services				\$271,561.88
400 Purchased Property Services				
440 Rentals	15,566.66	13,892.00		29,458.66
Total Purchased Property Services	\$15,566.66	\$13,892.00		\$29,458.66
500 Other Purchased Services				
520 Insurance – General				46,372.73
530 Communications	29,264.55	13,764.55		43,029.10
580 Travel	875.30	2,487.56		5,896.49
Total Other Purchased Services	\$30,139.85	\$16,252.11		\$95,298.32
600 Supplies				
610 General Supplies	4,628.58	2,748.60		31,659.54
Total Supplies	\$4,628.58	\$2,748.60		\$31,659.54
700 Property				
760 Equipment – Replacement		2,239.00		2,239.00
Total Property		\$2,239.00		\$2,239.00
800 Other Objects				
810 Dues and Fees	3,817.00	4,620.00		22,845.28
Total Other Objects	\$3,817.00	\$4,620.00		\$22,845.28
Total 2300 Support Services – Administration	\$1,678,155.51	\$1,258,898.81		\$3,587,299.11

General Fund (10)

2310 Board Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

520 Insurance – General

35,763.00

580 Travel

1,903.69

Total Other Purchased Services

\$37,666.69

600 Supplies

610 General Supplies

3,360.27

Total Supplies

\$3,360.27

800 Other Objects

810 Dues and Fees

12,553.78

Total Other Objects

\$12,553.78

Total 2310 Board Services

\$53,580.74

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment and Collection Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				49,452.00
Total Personnel Services – Salaries				\$49,452.00
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				3,783.00
Total Personnel Services – Employee Benefits				\$3,783.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				105,753.37
Total Purchased Professional and Technical Services				\$105,753.37
500 Other Purchased Services				
520 Insurance – General				10,609.73
Total Other Purchased Services				\$10,609.73
600 Supplies				
610 General Supplies				5,635.89
Total Supplies				\$5,635.89
Total 2330 Tax Assessment and Collection Services				\$175,233.99

General Fund (10)

2350 Legal and Accounting Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

165,808.51

Total Purchased Professional and Technical Services

\$165,808.51

Total 2350 Legal and Accounting Services

\$165,808.51

General Fund (10)

2360 Office of the Superintendent / Executive Director Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				162,264.54
Total Personnel Services – Salaries				\$162,264.54
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				21,661.23
220 Social Security Contributions				12,306.01
230 PSERS Retirement Contributions				39,996.64
260 Workers' Compensation				1,622.49
Total Personnel Services – Employee Benefits				\$75,586.37
500 Other Purchased Services				
530 Communications	29,264.55	13,764.55		43,029.10
580 Travel				629.94
Total Other Purchased Services	\$29,264.55	\$13,764.55		\$43,659.04
600 Supplies				
610 General Supplies				10,739.17
Total Supplies				\$10,739.17
800 Other Objects				
810 Dues and Fees				1,854.50
Total Other Objects				\$1,854.50
Total 2360 Office of the Superintendent / Executive Director Services	\$29,264.55	\$13,764.55		\$294,103.62

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:55 AM

General Fund (10)

2370 Community Relations Services

Elementary

Secondary

Federal

Total

600 Supplies

610 General Supplies

4,547.03

Total Supplies

\$4,547.03

Total 2370 Community Relations Services

\$4,547.03

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office of the Principal Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries	1,005,768.96	769,051.82		1,774,820.78
Total Personnel Services – Salaries	\$1,005,768.96	\$769,051.82		\$1,774,820.78
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider	274,641.18	182,982.38		457,623.56
220 Social Security Contributions	75,891.52	59,603.39		135,494.91
230 PSERS Retirement Contributions	257,640.21	198,086.89		455,727.10
240 Tuition Reimbursement		1,500.00		1,500.00
260 Workers' Compensation	10,061.55	7,922.62		17,984.17
Total Personnel Services – Employee Benefits	\$618,234.46	\$450,095.28		\$1,068,329.74
400 Purchased Property Services				
440 Rentals	15,566.66	13,892.00		29,458.66
Total Purchased Property Services	\$15,566.66	\$13,892.00		\$29,458.66
500 Other Purchased Services				
580 Travel	875.30	2,487.56		3,362.86
Total Other Purchased Services	\$875.30	\$2,487.56		\$3,362.86
600 Supplies				
610 General Supplies	4,628.58	2,748.60		7,377.18
Total Supplies	\$4,628.58	\$2,748.60		\$7,377.18
700 Property				
760 Equipment – Replacement		2,239.00		2,239.00
Total Property		\$2,239.00		\$2,239.00
800 Other Objects				
810 Dues and Fees	3,817.00	4,620.00		8,437.00
Total Other Objects	\$3,817.00	\$4,620.00		\$8,437.00
Total 2380 Office of the Principal Services	\$1,648,890.96	\$1,245,134.26		\$2,894,025.22

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2400 Support Services – Pupil Health				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				562,397.42
Total Personnel Services – Salaries				\$562,397.42
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				147,367.58
220 Social Security Contributions				42,276.01
230 PSERS Retirement Contributions				139,012.98
260 Workers' Compensation				5,624.20
Total Personnel Services – Employee Benefits				\$334,280.77
300 Purchased Professional and Technical Services				
330 Other Professional Services				292,170.76
Total Purchased Professional and Technical Services				\$292,170.76
400 Purchased Property Services				
430 Repairs and Maintenance Services				735.00
Total Purchased Property Services				\$735.00
500 Other Purchased Services				
580 Travel				71.40
Total Other Purchased Services				\$71.40
600 Supplies				
610 General Supplies				9,566.96
Total Supplies				\$9,566.96
Total 2400 Support Services – Pupil Health				\$1,199,222.31

General Fund (10)

2420 Medical Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

21,450.12

Total Purchased Professional and Technical Services

\$21,450.12

Total 2420 Medical Services

\$21,450.12

General Fund (10)

2430 Dental Services

Elementary

Secondary

Federal

Total

300 Purchased Professional and Technical Services

330 Other Professional Services

710.00

Total Purchased Professional and Technical Services

\$710.00

Total 2430 Dental Services

\$710.00

General Fund (10)

2440 Nursing Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				562,397.42
Total Personnel Services – Salaries				\$562,397.42
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				147,367.58
220 Social Security Contributions				42,276.01
230 PSERS Retirement Contributions				139,012.98
260 Workers' Compensation				5,624.20
Total Personnel Services – Employee Benefits				\$334,280.77
300 Purchased Professional and Technical Services				
330 Other Professional Services				270,010.64
Total Purchased Professional and Technical Services				\$270,010.64
400 Purchased Property Services				
430 Repairs and Maintenance Services				735.00
Total Purchased Property Services				\$735.00
500 Other Purchased Services				
580 Travel				71.40
Total Other Purchased Services				\$71.40
600 Supplies				
610 General Supplies				9,566.96
Total Supplies				\$9,566.96
Total 2440 Nursing Services				\$1,177,062.19

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2500 Support Services – Business				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				349,075.24
Total Personnel Services – Salaries				\$349,075.24
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				100,087.09
220 Social Security Contributions				25,822.03
230 PSERS Retirement Contributions				89,944.49
260 Workers' Compensation				3,490.89
280 Other Post-Employment Benefits (OPEB)				8,312.50
Total Personnel Services – Employee Benefits				\$227,657.00
300 Purchased Professional and Technical Services				
330 Other Professional Services				117,338.81
Total Purchased Professional and Technical Services				\$117,338.81
400 Purchased Property Services				
430 Repairs and Maintenance Services				125.00
440 Rentals				54,495.13
Total Purchased Property Services				\$54,620.13
500 Other Purchased Services				
549 Other Advertising/Public Relations				10,901.95
580 Travel				288.44
Total Other Purchased Services				\$11,190.39
600 Supplies				
610 General Supplies				108,847.03
Total Supplies				\$108,847.03
800 Other Objects				
810 Dues and Fees				995.00
Total Other Objects				\$995.00
Total 2500 Support Services – Business				\$869,723.60

General Fund (10)

2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				280,888.10
Total Personnel Services – Salaries				\$280,888.10
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				74,685.56
220 Social Security Contributions				20,716.97
230 PSERS Retirement Contributions				72,332.31
260 Workers' Compensation				2,808.92
280 Other Post-Employment Benefits (OPEB)				8,312.50
Total Personnel Services – Employee Benefits				\$178,856.26
300 Purchased Professional and Technical Services				
330 Other Professional Services				117,338.81
Total Purchased Professional and Technical Services				\$117,338.81
400 Purchased Property Services				
430 Repairs and Maintenance Services				125.00
440 Rentals				1,003.41
Total Purchased Property Services				\$1,128.41
500 Other Purchased Services				
549 Other Advertising/Public Relations				10,901.95
580 Travel				288.44
Total Other Purchased Services				\$11,190.39
600 Supplies				
610 General Supplies				7,434.79
Total Supplies				\$7,434.79
800 Other Objects				
810 Dues and Fees				995.00
Total Other Objects				\$995.00
Total 2510 Fiscal Services				\$597,831.76

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2511 Supervision of Fiscal Services - Head of Component				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				23,100.00
Total Purchased Professional and Technical Services				\$23,100.00
Total 2511 Supervision of Fiscal Services - Head of Component				\$23,100.00

General Fund (10)

2519 Other Fiscal Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

280,888.10

Total Personnel Services – Salaries

\$280,888.10

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

74,685.56

220 Social Security Contributions

20,716.97

230 PSERS Retirement Contributions

72,332.31

260 Workers' Compensation

2,808.92

280 Other Post-Employment Benefits (OPEB)

8,312.50

Total Personnel Services – Employee Benefits

\$178,856.26

300 Purchased Professional and Technical Services

330 Other Professional Services

94,238.81

Total Purchased Professional and Technical Services

\$94,238.81

400 Purchased Property Services

430 Repairs and Maintenance Services

125.00

440 Rentals

1,003.41

Total Purchased Property Services

\$1,128.41

500 Other Purchased Services

549 Other Advertising/Public Relations

10,901.95

580 Travel

288.44

Total Other Purchased Services

\$11,190.39

600 Supplies

610 General Supplies

7,434.79

Total Supplies

\$7,434.79

800 Other Objects

810 Dues and Fees

995.00

Total Other Objects

\$995.00

Total 2519 Other Fiscal Services

\$574,731.76

General Fund (10)

2540 Printing, Publishing and Duplicating Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

68,187.14

Total Personnel Services – Salaries

\$68,187.14

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

25,401.53

220 Social Security Contributions

5,105.06

230 PSERS Retirement Contributions

17,612.18

260 Workers' Compensation

681.97

Total Personnel Services – Employee Benefits

\$48,800.74

400 Purchased Property Services

440 Rentals

53,491.72

Total Purchased Property Services

\$53,491.72

600 Supplies

610 General Supplies

101,412.24

Total Supplies

\$101,412.24

Total 2540 Printing, Publishing and Duplicating Services

\$271,891.84

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation and Maintenance of Plant Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				2,847,392.24
Total Personnel Services – Salaries				\$2,847,392.24
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				746,542.90
220 Social Security Contributions				214,744.00
230 PSERS Retirement Contributions				719,599.86
250 Unemployment Compensation				15,491.50
260 Workers' Compensation				28,741.63
280 Other Post-Employment Benefits (OPEB)				12,000.00
Total Personnel Services – Employee Benefits				\$1,737,119.89
300 Purchased Professional and Technical Services				
330 Other Professional Services				3,766.00
350 Security / Safety Services				145,786.35
390 Other Purchased Professional and Technical Services				739.00
Total Purchased Professional and Technical Services				\$150,291.35
400 Purchased Property Services				
410 Cleaning Services				41,575.33
420 Utility Services				947,716.53
430 Repairs and Maintenance Services				368,240.46
440 Rentals				11,981.52
Total Purchased Property Services				\$1,369,513.84
500 Other Purchased Services				
521 Fire Insurance				242,983.76
522 Automotive Liability Insurance				16,455.00
530 Communications				70,771.51
580 Travel				2,872.13
Total Other Purchased Services				\$333,082.40
600 Supplies				
610 General Supplies	154,724.66	199,518.36		354,243.02
620 Energy				262,089.60
Total Supplies	\$154,724.66	\$199,518.36		\$616,332.62
700 Property				
750 Equipment – Original and Additional				25,000.00
Total Property				\$25,000.00
800 Other Objects				
810 Dues and Fees				1,789.50
Total Other Objects				\$1,789.50
Total 2600 Operation and Maintenance of Plant Services	\$154,724.66	\$199,518.36		\$7,080,521.84

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

157,379.46

Total Personnel Services – Salaries

\$157,379.46

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

28,154.66

220 Social Security Contributions

11,896.95

230 PSERS Retirement Contributions

40,666.77

260 Workers' Compensation

1,573.72

Total Personnel Services – Employee Benefits

\$82,292.10

400 Purchased Property Services

430 Repairs and Maintenance Services

5,996.04

440 Rentals

272.45

Total Purchased Property Services

\$6,268.49

500 Other Purchased Services

580 Travel

2,872.13

Total Other Purchased Services

\$2,872.13

600 Supplies

610 General Supplies

646.19

646.19

Total Supplies

\$646.19

\$646.19

800 Other Objects

810 Dues and Fees

221.00

Total Other Objects

\$221.00

Total 2610 Supervision of Operation and Maintenance of Plant Services

\$646.19

\$249,679.37

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries				
100 Personnel Services – Salaries				157,379.46
Total Personnel Services – Salaries				\$157,379.46
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				28,154.66
220 Social Security Contributions				11,896.95
230 PSERS Retirement Contributions				40,666.77
260 Workers' Compensation				1,573.72
Total Personnel Services – Employee Benefits				\$82,292.10
400 Purchased Property Services				
430 Repairs and Maintenance Services				5,996.04
440 Rentals				272.45
Total Purchased Property Services				\$6,268.49
500 Other Purchased Services				
580 Travel				2,872.13
Total Other Purchased Services				\$2,872.13
600 Supplies				
610 General Supplies		646.19		646.19
Total Supplies		\$646.19		\$646.19
800 Other Objects				
810 Dues and Fees				221.00
Total Other Objects				\$221.00
Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component		\$646.19		\$249,679.37

General Fund (10)

2620 Operation of Buildings Services

100 Personnel Services – Salaries

100 Personnel Services – Salaries				2,690,012.78
-----------------------------------	--	--	--	--------------

Total Personnel Services – Salaries				\$2,690,012.78
--	--	--	--	-----------------------

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider				718,388.24
---	--	--	--	------------

220 Social Security Contributions				202,847.05
-----------------------------------	--	--	--	------------

230 PSERS Retirement Contributions				678,933.09
------------------------------------	--	--	--	------------

250 Unemployment Compensation				15,491.50
-------------------------------	--	--	--	-----------

260 Workers' Compensation				27,167.91
---------------------------	--	--	--	-----------

280 Other Post-Employment Benefits (OPEB)				12,000.00
---	--	--	--	-----------

Total Personnel Services – Employee Benefits				\$1,654,827.79
---	--	--	--	-----------------------

300 Purchased Professional and Technical Services

330 Other Professional Services				3,766.00
---------------------------------	--	--	--	----------

390 Other Purchased Professional and Technical Services				739.00
---	--	--	--	--------

Total Purchased Professional and Technical Services				\$4,505.00
--	--	--	--	-------------------

400 Purchased Property Services

410 Cleaning Services				41,575.33
-----------------------	--	--	--	-----------

420 Utility Services				947,716.53
----------------------	--	--	--	------------

430 Repairs and Maintenance Services				297,921.25
--------------------------------------	--	--	--	------------

440 Rentals				11,709.07
-------------	--	--	--	-----------

Total Purchased Property Services				\$1,298,922.18
--	--	--	--	-----------------------

500 Other Purchased Services

521 Fire Insurance				242,983.76
--------------------	--	--	--	------------

530 Communications				70,771.51
--------------------	--	--	--	-----------

Total Other Purchased Services				\$313,755.27
---------------------------------------	--	--	--	---------------------

600 Supplies

610 General Supplies	137,825.09		178,231.80	316,056.89
----------------------	------------	--	------------	------------

620 Energy				242,498.01
------------	--	--	--	------------

Total Supplies	\$137,825.09	\$178,231.80		\$558,554.90
-----------------------	---------------------	---------------------	--	---------------------

800 Other Objects

810 Dues and Fees				1,568.50
-------------------	--	--	--	----------

Total Other Objects				\$1,568.50
----------------------------	--	--	--	-------------------

Total 2620 Operation of Buildings Services	\$137,825.09	\$178,231.80		\$6,522,146.42
---	---------------------	---------------------	--	-----------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2630 Care and Upkeep of Grounds Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				27,320.00
Total Purchased Property Services				\$27,320.00
600 <u>Supplies</u>				
610 General Supplies	13,597.52	20,600.39		34,197.91
Total Supplies	\$13,597.52	\$20,600.39		\$34,197.91
Total 2630 Care and Upkeep of Grounds Services	\$13,597.52	\$20,600.39		\$61,517.91

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				25,260.83
Total Purchased Property Services				\$25,260.83
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				16,455.00
Total Other Purchased Services				\$16,455.00
600 <u>Supplies</u>				
610 General Supplies	3,302.05	39.98		3,342.03
620 Energy				19,591.59
Total Supplies	\$3,302.05	\$39.98		\$22,933.62
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$3,302.05	\$39.98		\$64,649.45

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:55 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2660 Safety and Security Services				
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				145,786.35
Total Purchased Professional and Technical Services				\$145,786.35
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				11,742.34
Total Purchased Property Services				\$11,742.34
700 <u>Property</u>				
750 Equipment – Original and Additional				25,000.00
Total Property				\$25,000.00
Total 2660 Safety and Security Services				\$182,528.69

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				21,796.35
Total Personnel Services – Salaries				\$21,796.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				7,214.75
220 Social Security Contributions				1,639.14
230 PSERS Retirement Contributions				5,548.25
260 Workers' Compensation				217.96
Total Personnel Services – Employee Benefits				\$14,620.10
300 Purchased Professional and Technical Services				
330 Other Professional Services				88,232.96
Total Purchased Professional and Technical Services				\$88,232.96
500 Other Purchased Services				
513 Contracted Carriers				4,446,091.36
516 Student Transportation Services From the IU				75,594.22
Total Other Purchased Services				\$4,521,685.58
600 Supplies				
610 General Supplies				5,320.22
620 Energy				14,332.66
Total Supplies				\$19,652.88
Total 2700 Student Transportation Services				\$4,665,987.87

General Fund (10)

2710 Supervision of Student Transportation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

21,796.35

Total Personnel Services – Salaries

\$21,796.35

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

7,214.75

220 Social Security Contributions

1,639.14

230 PSERS Retirement Contributions

5,548.25

260 Workers' Compensation

217.96

Total Personnel Services – Employee Benefits

\$14,620.10

600 Supplies

610 General Supplies

5,320.22

Total Supplies

\$5,320.22

Total 2710 Supervision of Student Transportation Services

\$41,736.67

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2719 Supervision of Student Transportation Services – All Other Supervision				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				21,796.35
Total Personnel Services – Salaries				\$21,796.35
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				7,214.75
220 Social Security Contributions				1,639.14
230 PSERS Retirement Contributions				5,548.25
260 Workers' Compensation				217.96
Total Personnel Services – Employee Benefits				\$14,620.10
600 Supplies				
610 General Supplies				5,320.22
Total Supplies				\$5,320.22
Total 2719 Supervision of Student Transportation Services – All Other Supervision				\$41,736.67

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:55 AM

General Fund (10)

2720 Vehicle Operation Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

2,578,440.91

516 Student Transportation Services From the IU

75,594.22

Total Other Purchased Services

\$2,654,035.13

600 Supplies

620 Energy

14,332.66

Total Supplies

\$14,332.66

Total 2720 Vehicle Operation Services

\$2,668,367.79

General Fund (10)

2730 Monitoring Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

179,506.22

Total Other Purchased Services

\$179,506.22

Total 2730 Monitoring Services

\$179,506.22

General Fund (10)

2750 Nonpublic Transportation

Elementary

Secondary

Federal

Total

500 Other Purchased Services

513 Contracted Carriers

1,688,144.23

Total Other Purchased Services

\$1,688,144.23

Total 2750 Nonpublic Transportation

\$1,688,144.23

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2790 Other Student Transportation Services				
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				88,232.96
Total Purchased Professional and Technical Services				\$88,232.96
Total 2790 Other Student Transportation Services				\$88,232.96

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2800 Support Services – Central				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				711,395.23
Total Personnel Services – Salaries				\$711,395.23
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				184,394.19
220 Social Security Contributions				53,609.09
230 PSERS Retirement Contributions				174,152.04
240 Tuition Reimbursement				4,500.00
260 Workers' Compensation				7,113.95
Total Personnel Services – Employee Benefits				\$423,769.27
300 Purchased Professional and Technical Services				
330 Other Professional Services				22,078.20
Total Purchased Professional and Technical Services				\$22,078.20
500 Other Purchased Services				
549 Other Advertising/Public Relations				2,648.24
580 Travel				4,785.94
Total Other Purchased Services				\$7,434.18
600 Supplies				
610 General Supplies				141,980.92
Total Supplies				\$141,980.92
700 Property				
750 Equipment – Original and Additional				16,124.95
Total Property				\$16,124.95
800 Other Objects				
810 Dues and Fees				910.10
Total Other Objects				\$910.10
Total 2800 Support Services – Central				\$1,323,692.85

General Fund (10)

2810 Planning, Research, Development and Evaluation Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

306,353.68

Total Personnel Services – Salaries

\$306,353.68

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

68,474.20

220 Social Security Contributions

23,061.08

230 PSERS Retirement Contributions

79,161.85

240 Tuition Reimbursement

4,500.00

260 Workers' Compensation

3,063.51

Total Personnel Services – Employee Benefits

\$178,260.64

500 Other Purchased Services

580 Travel

1,545.72

Total Other Purchased Services

\$1,545.72

600 Supplies

610 General Supplies

140,653.45

Total Supplies

\$140,653.45

700 Property

750 Equipment – Original and Additional

16,024.95

Total Property

\$16,024.95

800 Other Objects

810 Dues and Fees

620.10

Total Other Objects

\$620.10

Total 2810 Planning, Research, Development and Evaluation Services

\$643,458.54

General Fund (10)

2830 Staff Services

Elementary Secondary Federal Total

100 Personnel Services – Salaries
100 Personnel Services – Salaries 250,510.89

Total Personnel Services – Salaries \$250,510.89

200 Personnel Services – Employee Benefits
210 Group Insurance – Contracted Provider 74,971.01
220 Social Security Contributions 18,908.72
230 PSERS Retirement Contributions 55,057.21
260 Workers' Compensation 2,505.15

Total Personnel Services – Employee Benefits \$151,442.09

300 Purchased Professional and Technical Services
330 Other Professional Services 22,078.20

Total Purchased Professional and Technical Services \$22,078.20

500 Other Purchased Services
549 Other Advertising/Public Relations 2,648.24
580 Travel 3,029.87

Total Other Purchased Services \$5,678.11

600 Supplies
610 General Supplies 1,327.47

Total Supplies \$1,327.47

800 Other Objects
810 Dues and Fees 290.00

Total Other Objects \$290.00

Total 2830 Staff Services \$431,326.76

General Fund (10)

2831 Supervision of Staff Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

119,250.00

Total Personnel Services – Salaries

\$119,250.00

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

13,417.94

220 Social Security Contributions

4,757.74

230 PSERS Retirement Contributions

13,357.28

260 Workers' Compensation

629.46

Total Personnel Services – Employee Benefits

\$32,162.42

Total 2831 Supervision of Staff Services

\$151,412.42

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only

Elementary

Secondary

Federal

Total

500 Other Purchased Services

580 Travel

1,434.37

Total Other Purchased Services

\$1,434.37

Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only

\$1,434.37

General Fund (10)

2839 Other Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				131,260.89
Total Personnel Services – Salaries				\$131,260.89
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				61,553.07
220 Social Security Contributions				14,150.98
230 PSERS Retirement Contributions				41,699.93
260 Workers' Compensation				1,875.69
Total Personnel Services – Employee Benefits				\$119,279.67
300 Purchased Professional and Technical Services				
330 Other Professional Services				22,078.20
Total Purchased Professional and Technical Services				\$22,078.20
500 Other Purchased Services				
549 Other Advertising/Public Relations				2,648.24
580 Travel				1,595.50
Total Other Purchased Services				\$4,243.74
600 Supplies				
610 General Supplies				1,327.47
Total Supplies				\$1,327.47
800 Other Objects				
810 Dues and Fees				290.00
Total Other Objects				\$290.00
Total 2839 Other Staff Services				\$278,479.97

General Fund (10)

2840 Data Processing Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

132,103.46

Total Personnel Services – Salaries

\$132,103.46

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

32,229.23

220 Social Security Contributions

9,953.86

230 PSERS Retirement Contributions

34,137.81

260 Workers' Compensation

1,321.02

Total Personnel Services – Employee Benefits

\$77,641.92

500 Other Purchased Services

580 Travel

210.35

Total Other Purchased Services

\$210.35

700 Property

750 Equipment – Original and Additional

100.00

Total Property

\$100.00

Total 2840 Data Processing Services

\$210,055.73

General Fund (10)

2850 State and Federal Agency Liaison Services

Elementary

Secondary

Federal

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries

22,427.20

Total Personnel Services – Salaries

\$22,427.20

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider

8,719.75

220 Social Security Contributions

1,685.43

230 PSERS Retirement Contributions

5,795.17

260 Workers' Compensation

224.27

Total Personnel Services – Employee Benefits

\$16,424.62

Total 2850 State and Federal Agency Liaison Services

\$38,851.82

General Fund (10)

2900 Other Support Services

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

56,576.26

Total Other Purchased Services

\$56,576.26

Total 2900 Other Support Services

\$56,576.26

General Fund (10)

2910 Support Services Not Listed Elsewhere In the 2000 Series

Elementary

Secondary

Federal

Total

500 Other Purchased Services

595 IU Payments By Withholding

56,576.26

Total Other Purchased Services

\$56,576.26

Total 2910 Support Services Not Listed Elsewhere In the 2000 Series

\$56,576.26

General Fund (10)

3000 Operation of Non-Instructional Services

Total

100 Personnel Services – Salaries

100 Personnel Services – Salaries 1,045,998.72

Total Personnel Services – Salaries \$1,045,998.72

200 Personnel Services – Employee Benefits

210 Group Insurance – Contracted Provider 39,364.29

220 Social Security Contributions 78,105.13

230 PSERS Retirement Contributions 226,515.17

260 Workers’ Compensation 10,460.09

Total Personnel Services – Employee Benefits \$354,444.68

300 Purchased Professional and Technical Services

330 Other Professional Services 41,120.09

350 Security / Safety Services 10,040.18

Total Purchased Professional and Technical Services \$51,160.27

400 Purchased Property Services

410 Cleaning Services 7,542.76

430 Repairs and Maintenance Services 10,153.11

440 Rentals 108.88

Total Purchased Property Services \$17,804.75

500 Other Purchased Services

510 Student Transportation Services 79,586.69

520 Insurance – General 27,918.00

580 Travel 26,870.61

591 Services Purchased Locally 11,778.01

599 Other Miscellaneous Purchased Services 56,976.27

Total Other Purchased Services \$203,129.58

600 Supplies

610 General Supplies 193,385.53

Total Supplies \$193,385.53

700 Property

750 Equipment – Original and Additional 766.43

760 Equipment – Replacement 4,309.40

Total Property \$5,075.83

800 Other Objects

810 Dues and Fees 2,425.15

860 Grants To Municipal and Community Service Organizations 9,500.00

Total Other Objects \$11,925.15

Total 3000 Operation of Non-Instructional Services \$1,882,924.51

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3200 Student Activities				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				960,634.07
Total Personnel Services – Salaries				\$960,634.07
200 Personnel Services – Employee Benefits				
210 Group Insurance – Contracted Provider				39,364.29
220 Social Security Contributions				72,876.95
230 PSERS Retirement Contributions				213,856.51
260 Workers' Compensation				9,606.14
Total Personnel Services – Employee Benefits				\$335,703.89
300 Purchased Professional and Technical Services				
330 Other Professional Services				41,120.09
350 Security / Safety Services				10,040.18
Total Purchased Professional and Technical Services				\$51,160.27
400 Purchased Property Services				
410 Cleaning Services				7,542.76
430 Repairs and Maintenance Services				12,097.17
440 Rentals				108.88
Total Purchased Property Services				\$19,748.81
500 Other Purchased Services				
510 Student Transportation Services				79,586.69
520 Insurance – General				27,918.00
580 Travel				26,167.61
591 Services Purchased Locally				11,778.01
599 Other Miscellaneous Purchased Services				56,976.27
Total Other Purchased Services				\$202,426.58
600 Supplies				
610 General Supplies				177,778.67
Total Supplies				\$177,778.67
700 Property				
750 Equipment – Original and Additional				766.43
760 Equipment – Replacement				4,309.40
Total Property				\$5,075.83
800 Other Objects				
810 Dues and Fees				2,425.15
860 Grants To Municipal and Community Service Organizations				9,500.00
Total Other Objects				\$11,925.15
Total 3200 Student Activities				\$1,764,453.27

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
3300 Community Services				
100 Personnel Services – Salaries				
100 Personnel Services – Salaries				85,364.65
Total Personnel Services – Salaries				\$85,364.65
200 Personnel Services – Employee Benefits				
220 Social Security Contributions				5,228.18
230 PSERS Retirement Contributions				12,658.66
260 Workers’ Compensation				853.95
Total Personnel Services – Employee Benefits				\$18,740.79
400 Purchased Property Services				
430 Repairs and Maintenance Services				(1,944.06)
Total Purchased Property Services				(\$1,944.06)
500 Other Purchased Services				
580 Travel			703.00	703.00
Total Other Purchased Services			\$703.00	\$703.00
600 Supplies				
610 General Supplies			8,803.59	15,606.86
Total Supplies			\$8,803.59	\$15,606.86
Total 3300 Community Services			\$9,506.59	\$118,471.24

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

430 Repairs and Maintenance Services

39,928.50

Total Purchased Property Services

\$39,928.50

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$39,928.50

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:00 AM

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
4600 Existing Building Improvement Services				
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				39,928.50
Total Purchased Property Services				\$39,928.50
Total 4600 Existing Building Improvement Services				\$39,928.50

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest	8,295.09
880 Refunds of Prior Years' Receipts	157,912.01

Total Other Objects	\$166,207.10
----------------------------	---------------------

900 Other Uses of Funds

910 Redemption of Principal	269,283.78
930 Fund Transfers	6,013,577.94

Total Other Uses of Funds	\$6,282,861.72
----------------------------------	-----------------------

Total 5000 Other Expenditures and Financing Uses	\$6,449,068.82
---	-----------------------

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5100 Debt Service / Other Expenditures and Financing Uses				
800 Other Objects				
830 Interest				8,295.09
880 Refunds of Prior Years' Receipts				157,912.01
Total Other Objects				\$166,207.10
900 Other Uses of Funds				
910 Redemption of Principal				269,283.78
Total Other Uses of Funds				\$269,283.78
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$435,490.88

General Fund (10)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				8,295.09
Total Other Objects				\$8,295.09
900 Other Uses of Funds				
910 Redemption of Principal				269,283.78
Total Other Uses of Funds				\$269,283.78
Total 5110 Debt Service				\$277,578.87

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:01 AM

General Fund (10)

5130 Refund of Prior Year Revenues / Receipts	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
880 Refunds of Prior Years' Receipts				157,912.01
Total Other Objects				\$157,912.01
Total 5130 Refund of Prior Year Revenues / Receipts				\$157,912.01

General Fund (10)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

6,013,577.94

Total Other Uses of Funds

\$6,013,577.94

Total 5200 Interfund Transfers – Out

\$6,013,577.94

General Fund (10)

5240 Debt Service Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

6,013,577.94

Total Other Uses of Funds

\$6,013,577.94

Total 5240 Debt Service Fund Transfers

\$6,013,577.94

Other Capital Projects Fund (39)

2000 Support Services

800 Other Objects

890 Miscellaneous Expenditures

489,610.00

Total Other Objects

\$489,610.00

Total 2000 Support Services

\$489,610.00

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:57 AM

Other Capital Projects Fund (39)

2200 Support Services – Instructional Staff

800 Other Objects

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
890 Miscellaneous Expenditures	489,610.00			489,610.00
Total Other Objects	\$489,610.00			\$489,610.00
Total 2200 Support Services – Instructional Staff	\$489,610.00			\$489,610.00

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:57 AM

Other Capital Projects Fund (39)

2280 Nonpublic Support Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
890 Miscellaneous Expenditures	489,610.00			489,610.00
Total Other Objects	\$489,610.00			\$489,610.00
Total 2280 Nonpublic Support Services	\$489,610.00			\$489,610.00

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

400 Purchased Property Services

450 Construction Services

2,372,673.00

Total Purchased Property Services

\$2,372,673.00

Total 4000 Facilities Acquisition, Construction and Improvement Services

\$2,372,673.00

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:00 AM

Other Capital Projects Fund (39)

4200 Existing Site Improvement Services

Elementary

Secondary

Federal

Total

400 Purchased Property Services

450 Construction Services

2,372,673.00

Total Purchased Property Services

\$2,372,673.00

Total 4200 Existing Site Improvement Services

\$2,372,673.00

Debt Service Fund (40)

2000 Support Services

800 Other Objects

810 Dues and Fees

736,546.00

Total Other Objects

\$736,546.00

Total 2000 Support Services

\$736,546.00

Debt Service Fund (40)

2300 Support Services – Administration

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

736,546.00

Total Other Objects

\$736,546.00

Total 2300 Support Services – Administration

\$736,546.00

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:55:58 AM

Debt Service Fund (40)

2390 Other Administration Services

Elementary

Secondary

Federal

Total

800 Other Objects

810 Dues and Fees

736,546.00

Total Other Objects

\$736,546.00

Total 2390 Other Administration Services

\$736,546.00

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 Other Objects

830 Interest 1,691,319.00

Total Other Objects \$1,691,319.00

900 Other Uses of Funds

910 Redemption of Principal 33,688,332.00

930 Fund Transfers 28,476,314.00

990 Miscellaneous Other Uses of Funds 145,266.00

Total Other Uses of Funds \$62,309,912.00

Total 5000 Other Expenditures and Financing Uses \$64,001,231.00

Debt Service Fund (40)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 Other Objects				
830 Interest				1,691,319.00
Total Other Objects				\$1,691,319.00
900 Other Uses of Funds				
910 Redemption of Principal				33,688,332.00
990 Miscellaneous Other Uses of Funds				145,266.00
Total Other Uses of Funds				\$33,833,598.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$35,524,917.00

Debt Service Fund (40)

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
5110 Debt Service				
800 Other Objects				
830 Interest				1,691,319.00
Total Other Objects				\$1,691,319.00
900 Other Uses of Funds				
910 Redemption of Principal				4,520,000.00
990 Miscellaneous Other Uses of Funds				13,761.00
Total Other Uses of Funds				\$4,533,761.00
Total 5110 Debt Service				\$6,225,080.00

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:02 AM

Debt Service Fund (40)

5120 Debt Service – Refunded Bonds

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

910 Redemption of Principal

29,168,332.00

Total Other Uses of Funds

\$29,168,332.00

Total 5120 Debt Service – Refunded Bonds

\$29,168,332.00

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:02 AM

Debt Service Fund (40)

5150 Bond Discounts

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

990 Miscellaneous Other Uses of Funds

131,505.00

Total Other Uses of Funds

\$131,505.00

Total 5150 Bond Discounts

\$131,505.00

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:02 AM

Debt Service Fund (40)

5200 Interfund Transfers – Out

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

28,476,314.00

Total Other Uses of Funds

\$28,476,314.00

Total 5200 Interfund Transfers – Out

\$28,476,314.00

Debt Service Fund (40)

5290 Permanent Fund Transfers

Elementary

Secondary

Federal

Total

900 Other Uses of Funds

930 Fund Transfers

28,476,314.00

Total Other Uses of Funds

\$28,476,314.00

Total 5290 Permanent Fund Transfers

\$28,476,314.00

	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690. 1850)(31)</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary	29,821,465.97				
1200 Special Programs - Elementary / Secondary	12,082,153.92				
1300 Vocational Education	1,565,604.97				
1400 Other Instructional Programs - Elementary / Secondary	1,542,345.34				
Total Instruction	\$45,011,570.20				
2000 Support Services					
2100 Support Services - Students	3,106,888.36				
2200 Support Services - Instructional Staff	1,373,384.17				
2300 Support Services - Administration	3,587,299.11				
2400 Support Services - Pupil Health	1,199,222.31				
2500 Support Services - Business	869,723.60				
2600 Operation and Maintenance of Plant Services	7,080,521.84				
2700 Student Transportation Services	4,665,987.87				
2800 Support Services - Central	1,323,692.85				
2900 Other Support Services	56,576.26				
Total Support Services	\$23,263,296.37				
3000 Operation of Non-Instructional Services					
3200 Student Activities	1,764,453.27				
3300 Community Services	118,471.24				
Total Operation of Non-Instructional Services	\$1,882,924.51				
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services	39,928.50				
Total Facilities Acquisition, Construction and Improvement Services	\$39,928.50				
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses	435,490.88				
5200 Interfund Transfers - Out	6,013,577.94				
Total Other Expenditures and Financing Uses	\$6,449,068.82				
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$76,646,788.40				

	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
1000 Instruction					
1100 Regular Programs - Elementary / Secondary					29,821,465.97
1200 Special Programs - Elementary / Secondary					12,082,153.92
1300 Vocational Education					1,565,604.97
1400 Other Instructional Programs - Elementary / Secondary					1,542,345.34
Total Instruction					\$45,011,570.20
2000 Support Services					
2100 Support Services - Students					3,106,888.36
2200 Support Services - Instructional Staff		489,610.00			1,862,994.17
2300 Support Services - Administration			736,546.00		4,323,845.11
2400 Support Services - Pupil Health					1,199,222.31
2500 Support Services - Business					869,723.60
2600 Operation and Maintenance of Plant Services					7,080,521.84
2700 Student Transportation Services					4,665,987.87
2800 Support Services - Central					1,323,692.85
2900 Other Support Services					56,576.26
Total Support Services		\$489,610.00	\$736,546.00		\$24,489,452.37
3000 Operation of Non-Instructional Services					
3200 Student Activities					1,764,453.27
3300 Community Services					118,471.24
Total Operation of Non-Instructional Services					\$1,882,924.51
4000 Facilities Acquisition, Construction and Improvement Services					
4200 Existing Site Improvement Services		2,372,673.00			2,372,673.00
4600 Existing Building Improvement Services					39,928.50
Total Facilities Acquisition, Construction and Improvement Services		\$2,372,673.00			\$2,412,601.50
5000 Other Expenditures and Financing Uses					
5100 Debt Service / Other Expenditures and Financing Uses			35,524,917.00		35,960,407.88
5200 Interfund Transfers - Out			28,476,314.00		34,489,891.94
Total Other Expenditures and Financing Uses			\$64,001,231.00		\$70,450,299.82
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES		\$2,862,283.00	\$64,737,777.00		\$144,246,848.40

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:08 AM

PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	33,658,468.23
Total Federally Funded salaries subject to PSERS withholding	558,524.27
	<hr/>

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	563,170.00
Expenditures Funded with Carry over Title I Funds	
Total Title I Expenditure Data	<hr/> \$563,170.00 <hr/>

Title I ARRA Amount

Amount Description	Amount
Portion of Total Title I Expenditures funded with ARRA Title I	<hr/>

Benefits for Staff Relative to Collective Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund	No Self Insurance data to report			
	211 Medical Insurance	6,491,568.60	413,869.68	6,905,438.28
	212 Dental Insurance	383,067.00	28,460.76	411,527.76
	215 Eye Care Insurance	66,613.68	3,937.80	70,551.48
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL		\$6,941,249.28	\$446,268.24
50 Enterprise Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$6,941,249.28	\$446,268.24	\$7,387,517.52

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:09 AM

Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	425,905.54	1,277,725.61	1,703,631.15	398,426.46	1,195,281.00	1,593,707.46
2140 Psychological Services	134,926.64	404,779.92	539,706.56	145,685.25	437,055.75	582,741.00
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	108,508.57	325,525.71	434,034.28	116,530.00	349,590.00	466,120.00
2260 Instruction and Curriculum Development Services	70,617.18	211,851.13	282,468.31	69,810.50	209,431.05	279,241.55
2350 Legal and Accounting Services	27,911.37	83,734.12	111,645.49	41,452.00	124,356.51	165,808.51
2420 Medical Services	5,362.53	16,087.59	21,450.12	5,362.50	16,087.50	21,450.00
2440 Nursing Services	289,852.24	869,556.71	1,159,408.95	294,265.55	882,796.64	1,177,062.19
2700 Student Transportation Services	1,174,579.30	3,523,737.90	4,698,317.20	1,166,497.00	3,449,491.00	4,615,988.00
Total	\$2,237,663.37	\$6,712,998.69	\$8,950,662.06	\$2,238,029.26	\$6,664,089.45	\$8,902,118.71

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:10 AM

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		47,604,212.00		11,858,513.00	1,542,273.00	1,414,840.00	106,116,000.00	168,535,838.00
2. Additional Debt Incurred During Year		51,985,000.00		489,240.00	106,186.00		10,359,000.00	62,939,426.00
3. Retirements and Repayments		32,912,384.00		574,203.00				33,486,587.00
4. Debt at End of Fiscal Year		66,676,828.00		11,773,550.00	1,648,459.00	1,414,840.00	116,475,000.00	197,988,677.00
5. Accreted Interest at End Of Fiscal Year		21,705,765.00						21,705,765.00
6. Total Debt and Accreted Interest		88,382,593.00		11,773,550.00	1,648,459.00	1,414,840.00	116,475,000.00	219,694,442.00
7. Current Portion P&I - Due within 1 year		1,795,970.00		465,969.00				2,261,939.00
8. Interest Paid during current fiscal year		1,218,034.00		573,866.09				1,791,900.09

(PRINCIPAL AMOUNTS ONLY)

ALL PROPRIETARY FUND TYPES

- 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. Accreted Interest at End Of Fiscal Year
- 6. Total Debt and Accreted Interest
- 7. Current Portion P&I - Due within 1 year
- 8. Interest Paid during current fiscal year

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

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund	269,283.78		8,295.09	277,578.87	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	4,520,000.00		1,691,319.00	6,211,319.00	13,761.00
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund	29,168,332.00			29,168,332.00	
Total Debt Payments - Governmental Funds			\$33,957,615.78		\$1,699,614.09	\$35,657,229.87	\$13,761.00

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:10 AM

Bond Details
Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CAB	12/1997	8,370,888.00		5,012,384.00	3,358,504.00		
General Obligation Bonds/Notes – CAB	11/2006	11,213,324.00			11,213,324.00		
General Obligation Bonds/Notes – CIB	11/2006	855,000.00		855,000.00			26,242.00
General Obligation Bonds/Notes – CIB	12/2006	24,680,000.00		24,560,000.00	120,000.00	122,250.00	1,031,816.00
General Obligation Bonds/Notes – CIB	05/2008	2,485,000.00		2,485,000.00			55,687.00
General Obligation Bonds/Notes – CIB	09/2015		10,000,000.00		10,000,000.00	320,948.00	104,289.00
General Obligation Bonds/Notes – CIB	06/2016		21,090,000.00		21,090,000.00	699,297.00	
General Obligation Bonds/Notes – CIB	06/2016		14,040,000.00		14,040,000.00	482,697.00	
General Obligation Bonds/Notes – CIB	06/2016		2,720,000.00		2,720,000.00	90,616.00	
Extended Term Financing Agreements		11,542,952.00		304,919.00	11,238,033.00	465,969.00	565,571.00
General Obligation Bonds/Notes – CIB	06/2016		4,135,000.00		4,135,000.00	80,162.00	
Compensated Absences		1,414,840.00			1,414,840.00		
Other Post-Employment Benefits (OPEB)		1,542,273.00	106,186.00		1,648,459.00		
Other Long Term Debt/Liabilities		315,561.00	489,240.00	269,284.00	535,517.00		8,295.09
Net Pension Liability		106,116,000.00	10,359,000.00		116,475,000.00		
Totals for Debt Entered:		\$168,535,838.00	\$62,939,426.00	\$33,486,587.00	\$197,988,677.00	\$2,261,939.00	\$1,791,900.09

LEA : 103028302 Shaler Area SD

Printed 11/17/2016 11:56:10 AM

Accreted Interest Detail
Governmental Funds

Debt Category	Debt Issue Date (MM/YYYY)	Beginning Accreted Interest	Additions	Reductions	Ending Accreted Interest	Ending bond Principal	Ending Principal Plus Accreted Interest
General Obligation Bonds/Notes – CAB	12/1997	13,536,960.00	1,181,209.00		14,718,169.00	3,358,504.00	18,076,673.00
General Obligation Bonds/Notes – CAB	11/2006	6,084,953.00	902,643.00		6,987,596.00	11,213,324.00	18,200,920.00
Totals for Debt Entered:		\$19,621,913.00	\$2,083,852.00		\$21,705,765.00	\$14,571,828.00	\$36,277,593.00

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

	Amount
Tuition Reported in General Fund Expenditures 1000-560	4,192,749.95
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	2,221.19
Section 1 Total	\$4,194,971.14

Section 2: Tuition Paid to Institution Types During Fiscal Year

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs		2,221.19	2,221.19
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies		534,494.93	534,494.93
6 Brick and Mortar Charter Schools	11,838.29		11,838.29
7 Cyber Charter Schools	633,829.79	356,887.28	990,717.07
8 Career and Technology Centers		1,494,465.82	1,494,465.82
9 Approved Private Schools		693,293.57	693,293.57
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		349,829.44	349,829.44
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		118,110.83	118,110.83
Section 2 Total	\$645,668.08	\$3,549,303.06	\$4,194,971.14