

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

**6/30/2022**

Pennsylvania Department of Education

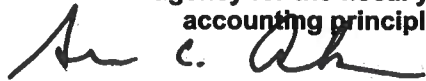
&

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

11/30/22

Date



Board Secretary Signature

11/30/22

Date

Sherri Jaffee

Contact Person

jaffees@shalerare.org

Contact Person E-mail Address

(412)492-1200

Ext :2807

Contact Person Telephone Number

(412)492-1236

Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
**For Fiscal Year Ending 6/30/2022**  
**(Pursuant to PA School Code Section 218(b))**

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

<b>Audit Certification Due:</b> 12/31/2022
---

**This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).**

**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 through CFRS is materially consistent with the audited financial statements.

Chief School Administrator



Signature

11/30/22

Date

Board Secretary



Signature

11/30/22

Date

Sherri Jaffee

Contact Person

jaffees@shalerare.org

Contact Person E-mail Address

(412)492-1200

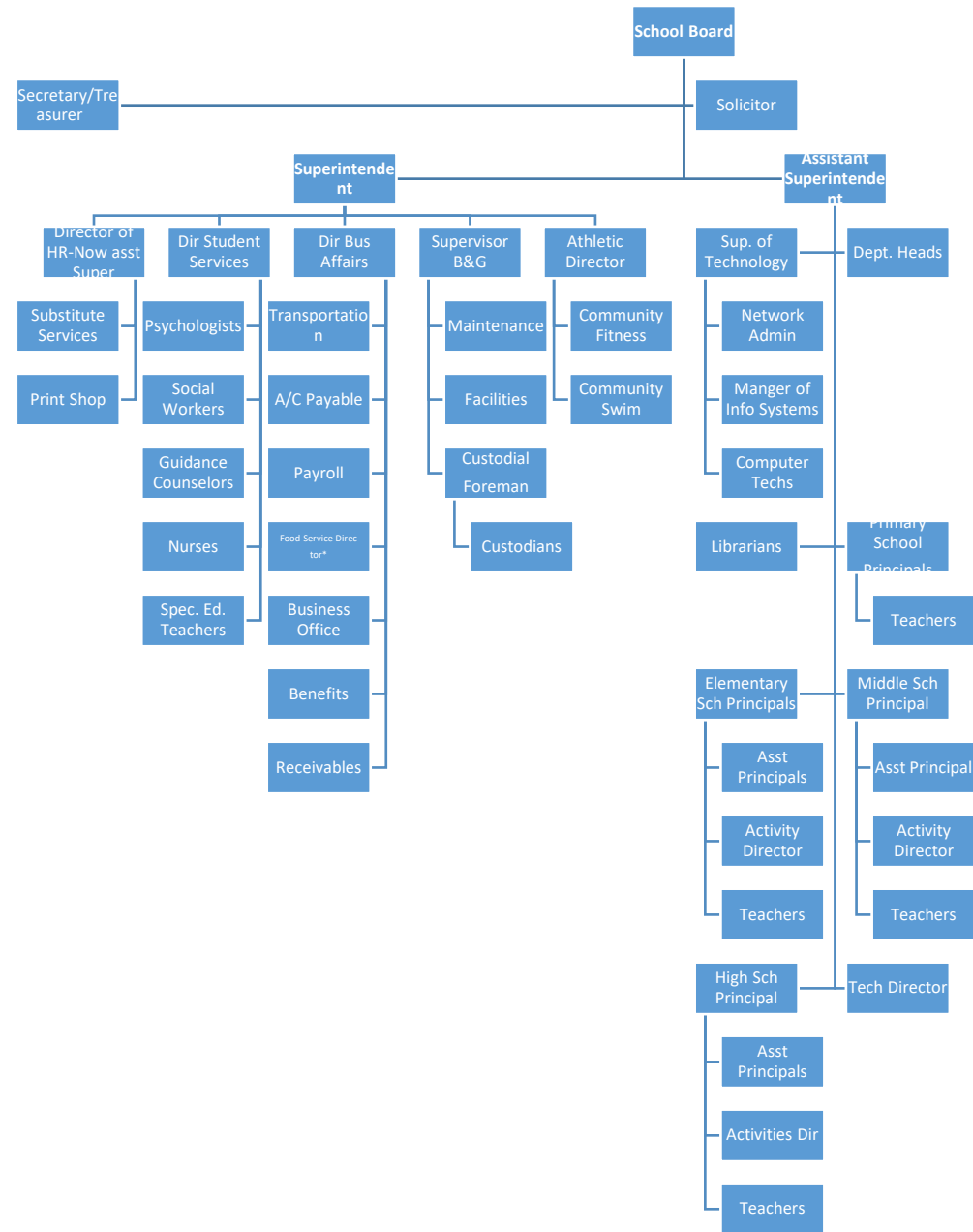
Ext :2807

Contact Person Telephone Number

(412)492-1236

Contact Person Fax Number

Shaler Area School District Organizational Chart



# SHALER AREA SCHOOL DISTRICT

POLICY 622

SECTION: FINANCES  
TITLE: GASB STATEMENT 34  
ADOPTED: May 16, 2001  
REVISED:

## 622. GASB STATEMENT 34

1. Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the GASB Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the District.
2. Authority

Participation of the School District in any such activity shall be in accordance with Board policy.
3. Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Superintendent or his designee.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the independent auditors.

The Superintendent or his designee shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the District's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information."

In order to associate debt with acquired assets, and to avoid net asset deficits, any asset that has been acquired with debt proceeds shall be capitalized, regardless of the cost of the asset. The asset life of these assets shall be considered relative to the time of the respective debt amortizations.

For all other assets not acquired by debt proceeds, the dollar value of any single item for inclusion in the fixed asset accounts shall be not less than \$4,000.

the capitalization threshold shall be set at a level that will capture at least 80 percent of all fixed assets.

The assets listed below do not normally individually meet capitalization threshold criteria:

1. Library books.
2. Classroom texts.
3. Computer equipment.
4. Classroom furniture.
5. Athletic and activities equipment.

These asset category costs shall be capitalized and depreciated as groups when that group's acquisition cost exceeds the capitalization threshold in any given fiscal year.

For group asset depreciation purposes, the estimated useful life of the group may be based on the weighted average or simple average of the useful life of individual items, or on an assessment of the life of the group as a whole. Periodically, the District shall review the estimated life of groups of assets and adjust the remaining depreciation life of the group.

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The District may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:36:30 PM

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30148	Revenue Detail: An amount has been reported in revenue code 6837. Please indicate within the justification the dollar amount reported within this code that represents revenue received from another PA LEA (Intermediate Units, School Districts, Charter Schools, and Career Technology Centers). Note: This portion of revenue received from another LEA should be coded to 6838 starting with the 2022-23 fiscal year.	IDEA supplemental ARPA funding from the AIU #3
30501	Revenue Detail: AFR amount must equal PDE FAI system amount.  7311, AFR Rev Detail: \$414,672.26 7311, PDE FAI System: \$547,857.26	August 2021 payment included in prior year accounts receivable. Last year was over, this year is under. No receivable recorded for fiscal year '22, so amount will match in future years.
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification.  2700-513, AFR Exp Detail: \$3,546,030.48 2700-513, PY AFR Amount: \$2,595,664.14	Transportation costs were significantly lower in the 2020-21 school year due to the pandemic.
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	The Series 2006 CAB do not have principal payments due until Fiscal year 2029. Only activity relates to accretion.
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.	The Series 2006 CAB do not have principal payments due until Fiscal year 2029. Only activity relates to accretion.
50220	SOIN: A Governmental Fund General Obligation Bond (CAB) contains entries for both Debt at Beginning of Fiscal Year, and Additions During Fiscal Year. Correct data or enter a justification.	Increase in balance to match principal paid in fiscal year 2022. Reduced on accretion side.

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:19 PM

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	14,870,685				
0110	Investments					
0120	Taxes Receivable	9,606,629				
0130	Due From Other Funds					
0141	Due From Other Governments	7,500,819				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	12,224				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
<b>Total Assets</b>		<b>\$31,990,357</b>				
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$31,990,357</b>				



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:19 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents			3,463,137	993,878	
0110	Investments					
0120	Taxes Receivable					
0130	Due From Other Funds			892,329		
0141	Due From Other Governments					
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
<b>Total Assets</b>				<b>\$4,355,466</b>	<b>\$993,878</b>	
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>				<b>\$4,355,466</b>	<b>\$993,878</b>	

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:19 PM

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>		
<b>Assets</b>		
0100 Cash and Cash Equivalents		19,327,700
0110 Investments		
0120 Taxes Receivable		9,606,629
0130 Due From Other Funds		892,329
0141 Due From Other Governments		7,500,819
0142 State Revenue Receivable		
0143 Federal Revenue Receivable		
0145 Other Intergovernmental Revenue Receivable		
0146 Due from Primary Government		
0147 Due from Component Unit		
0150 Other Receivables		12,224
0170 Inventories		
0180 Prepaid Expenses (Expenditures)		
0190 Other Current Assets		
<b>Total Assets</b>		<b>\$37,339,701</b>
0910 Deferred Outflows of Resources		
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$37,339,701</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:19 PM

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>					
<b>Liabilities</b>					
0400 Due to Other Funds	1,212,064				
0411 Due to Other Governments					
0412 Due to Primary Government					
0413 Due to Component Unit					
0420 Accounts Payable	2,101,604				
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits	10,958,077				
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	52,060				
0490 Other Current Liabilities	28,917				
<b>Total Liabilities</b>	<b>\$14,352,722</b>				
0950 Deferred Inflows of Resources	8,092,815				
<b>Fund Balances</b>					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance					
0830 Committed Fund Balance					
0840 Assigned Fund Balance	6,383,669				
0850 Unassigned Fund Balance	3,161,151				
<b>Total Fund Balances</b>	<b>\$9,544,820</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>	<b>\$31,990,357</b>				

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:19 PM

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>						
<b>Liabilities</b>						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable			173,333		
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					
0490	Other Current Liabilities					
<b>Total Liabilities</b>				<b>\$173,333</b>		
0950	Deferred Inflows of Resources					
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance			3,827,234	993,878	
0830	Committed Fund Balance			354,899		
0840	Assigned Fund Balance					
0850	Unassigned Fund Balance					
<b>Total Fund Balances</b>				<b>\$4,182,133</b>	<b>\$993,878</b>	
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>				<b>\$4,355,466</b>	<b>\$993,878</b>	

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:19 PM

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>		
<b>Liabilities</b>		
0400 Due to Other Funds		1,212,064
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		2,274,937
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		10,958,077
0462 Payroll Deductions and Withholding		
0480 Unearned Revenues		52,060
0490 Other Current Liabilities		28,917
<b>Total Liabilities</b>		<b>\$14,526,055</b>
0950 Deferred Inflows of Resources		8,092,815
<b>Fund Balances</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		4,821,112
0830 Committed Fund Balance		354,899
0840 Assigned Fund Balance		6,383,669
0850 Unassigned Fund Balance		3,161,151
<b>Total Fund Balances</b>		<b>\$14,720,831</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$37,339,701</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:28 PM

Amounts Expressed in Whole Dollars	<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Revenues</b>					
6000 Revenue from Local Sources	58,426,510				
7000 Revenue from State Sources	27,857,226				
8000 Revenue from Federal Sources	3,959,414				
<b>Total Revenues</b>	<b>\$90,243,150</b>				
<b>Expenditures</b>					
1000 Instruction	57,952,855				
2000 Support Services	24,864,298				
3000 Operation of Non-Instructional Services	2,002,556				
4000 Facilities Acquisition, Construction and Improvement Services	825,901				
5110 Debt Service	189,954				
5130 Refund of Prior Year Revenues / Receipts	40,943				
5140 Leases					
<b>Total Expenditures</b>	<b>\$85,876,507</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$4,366,643</b>				
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds	19,583,820				
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing and Leases					
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	119,774				
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds	19,312,332				
5150 Bond Discounts					
5200 Interfund Transfers – Out	7,636,459				
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>	<b>(\$7,245,197)</b>				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.1850)</u> <u>(31)</u>	<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>
<b>Revenues</b>						
6000	Revenue from Local Sources			5,221	10,491	
7000	Revenue from State Sources					
8000	Revenue from Federal Sources					
<b>Total Revenues</b>				<b>\$5,221</b>	<b>\$10,491</b>	
<b>Expenditures</b>						
1000	Instruction					
2000	Support Services			15,477	175,418	
3000	Operation of Non-Instructional Services					
4000	Facilities Acquisition, Construction and Improvement Services			1,128,198		
5110	Debt Service				7,461,041	
5130	Refund of Prior Year Revenues / Receipts					
5140	Leases					
<b>Total Expenditures</b>				<b>\$1,143,675</b>	<b>\$7,636,459</b>	
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>				<b>(\$1,138,454)</b>	<b>(\$7,625,968)</b>	
<b>Other Financing Sources (Uses)</b>						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing and Leases					
9300	Interfund Transfers - IN				7,636,459	
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					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out					
5300	Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>					<b>\$7,636,459</b>	

Amounts Expressed in Whole Dollars		<u>Total Governmental Funds</u>
<b>Revenues</b>		
6000	Revenue from Local Sources	58,442,222
7000	Revenue from State Sources	27,857,226
8000	Revenue from Federal Sources	3,959,414
<b>Total Revenues</b>		<b>\$90,258,862</b>
<b>Expenditures</b>		
1000	Instruction	57,952,855
2000	Support Services	25,055,193
3000	Operation of Non-Instructional Services	2,002,556
4000	Facilities Acquisition, Construction and Improvement Services	1,954,099
5110	Debt Service	7,650,995
5130	Refund of Prior Year Revenues / Receipts	40,943
5140	Leases	
<b>Total Expenditures</b>		<b>\$94,656,641</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$4,397,779)</b>
<b>Other Financing Sources (Uses)</b>		
9110	Face Value of Bonds Issued	
9120	Proceeds from Refunding of Bonds	19,583,820
9130	Bond Premiums	
9200	Proceeds from Extended-Term Financing and Leases	
9300	Interfund Transfers - IN	7,636,459
9400	Sale of or Compensation for Loss of Fixed Assets	119,774
9710	Transfers from Component Units	
9720	Transfers from Primary Governments	
9910	Other Financing Sources Not Listed in the 9000 Series	
9990	Insurance Recoveries	
5120	Debt Service – Refunded Bonds	19,312,332
5150	Bond Discounts	
5200	Interfund Transfers – Out	7,636,459
5300	Transfers Out to Component Units/Primary Governments	
<b>Total Other Financing Sources (Uses)</b>		<b>\$391,262</b>



Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Student Sponsored</u> <u>Activity Fund</u> <u>(21)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>
<b>Special And Extraordinary Items</b>						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		<b>(\$2,878,554)</b>				
<b>Fund Balance</b>						
0001	Fund Balance - Beginning of Fiscal Year	12,423,372				
<b>Fund Balance - End Of Year</b>		<b>\$9,544,818</b>				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>	<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>
<b>Special And Extraordinary Items</b>						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>				<b>(\$1,138,454)</b>	<b>\$10,491</b>	
<b>Fund Balance</b>						
0001	Fund Balance - Beginning of Fiscal Year			5,320,588	983,387	
<b>Fund Balance - End Of Year</b>				<b>\$4,182,134</b>	<b>\$993,878</b>	

Amounts Expressed in Whole Dollars		<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>		
9920	Special Items – Gains	
9930	Extraordinary Items – Gains	
5520	Special Items – Losses	
5530	Extraordinary Items – Losses	
<b>Net Change In Fund Balances</b>		<b>(\$4,006,517)</b>
<b>Fund Balance</b>		
0001	Fund Balance - Beginning of Fiscal Year	18,727,347
<b>Fund Balance - End Of Year</b>		<b>\$14,720,830</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:33 PM

Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Service</u> (60)
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	993,634			993,634	
0110 Investments					
0130 Due From Other Funds	319,735			319,735	
0141 Due From Other Governments	19,347			19,347	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	6,527			6,527	
0170 Inventories	28,334			28,334	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$1,367,577</b>			<b>\$1,367,577</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	47,875			47,875	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$47,875</b>			<b>\$47,875</b>	
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$1,415,452</b>			<b>\$1,415,452</b>	

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:33 PM

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>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds					
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	196,702			196,702	
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	43,190			43,190	
0490 Other Current Liabilities					
<b>Total Current Liabilities</b>	<b>\$239,892</b>			<b>\$239,892</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease Obligations					
0540 Accumulated Compensated Absences					
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities					
<b>Total Noncurrent Liabilities</b>					
<b>Total Liabilities</b>	<b>\$239,892</b>			<b>\$239,892</b>	
0950 Deferred Inflows of Resources					
<b>Net Position</b>					
0791 Net Investment in Capital Assets	47,875			47,875	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	1,127,685			1,127,685	
<b>Total Net Position</b>	<b>\$1,175,560</b>			<b>\$1,175,560</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$1,415,452</b>			<b>\$1,415,452</b>	

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>
<b>Operating Revenues</b>					
6600 Food Service Revenue	234,262			234,262	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$234,262</b>			<b>\$234,262</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries					
200 Personnel Services – Employee Benefits					
300 Purchased Professional and Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	1,704,080			1,704,080	
600 Supplies	110,250			110,250	
740 Depreciation	5,108			5,108	
810 Dues and Fees					
880 Refunds of Prior Years' Receipts					
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$1,819,438</b>			<b>\$1,819,438</b>	
<b>Operating Income (Loss)</b>	<b>(\$1,585,176)</b>			<b>(\$1,585,176)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	846			846	
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	62,804			62,804	
8000 Revenue from Federal Sources	2,395,505			2,395,505	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$2,459,155</b>			<b>\$2,459,155</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>\$873,979</b>			<b>\$873,979</b>	

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>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
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					
<b>Change In Net Position</b>	<b>\$873,979</b>			<b>\$873,979</b>	
0002 Net Position - Beginning of Fiscal Year	301,581			301,581	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>\$1,175,560</b>			<b>\$1,175,560</b>	

LEA : 103028302      Shaler Area SD

Printed 11/30/2022 9:34:45 PM

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>
<b>Cash Flows From Operating Activities</b>						
0011	Cash Receipts From Users	228,435			228,435	
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue					
0015	Cash Payments To Employees For Services					
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	1,577,492			1,577,492	
0018	Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>		<b>(\$1,349,057)</b>			<b>(\$1,349,057)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	64,745			64,745	
0023	Receipts From Federal Sources -8000	2,069,070			2,069,070	
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)					
0030	Receipts from Insurance Recoveries -9990					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>		<b>\$2,133,815</b>			<b>\$2,133,815</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>						
0031	Payments For Fac Acq, Const, and Imp - 4000	(13,690)			(13,690)	
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					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>		<b>(\$13,690)</b>			<b>(\$13,690)</b>	
<b>Cash Flows From Investing Activities</b>						
0041	Earnings on Investments - 6500	846			846	
0042	Purchase of Inv Securities / Deposits to Inv Pools					
0043	Receipts From Investment Pool Withdrawals					
0044	Proceeds from Sale and Maturity of Inv Securities					



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:45 PM

0045   Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities	\$846	\$846
--	-------	-------

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:45 PM

	<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>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>771,914</b>			<b>771,914</b>	
0004 Cash and Cash Equivalents Beginning of Year	221,720			221,720	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$993,634</b>			<b>\$993,634</b>	
<hr/>					
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities</b>					
0005 Operating Income (Loss) per REP	(1,585,176)			(1,585,176)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	5,108			5,108	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments	110,810			110,810	
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	6,793			6,793	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	5,807			5,807	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	119,235			119,235	
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)	(11,634)			(11,634)	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities					
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>\$236,119</b>			<b>\$236,119</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$1,349,057)</b>			<b>(\$1,349,057)</b>	
<hr/>					

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

Explanation of Transaction and Balance Sheet Effect	Amount
The Food Service Fund received donated commodities from the U.S. Department of Agriculture in the amount of \$102,765 during the year.	102,765
Total	\$102,765

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:49 PM

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>Student Activity Custodial</u> <u>(81)</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100	Cash and Cash Equivalents	270,385			404,353
0110	Investments				
0130	Due From Other Funds				
0140	Due from Other Governments, Primary Government and Component Units				
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)				
<b>Total Assets</b>		<b>\$270,385</b>			<b>\$404,353</b>
0910	Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$270,385</b>			<b>\$404,353</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:49 PM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100	Cash and Cash Equivalents			674,738
0110	Investments			
0130	Due From Other Funds			
0140	Due from Other Governments, Primary Government and Component Units			
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)			
<b>Total Assets</b>				<b>\$674,738</b>
0910	Deferred Outflows of Resources			
<b>Total Assets And Deferred Outflows Of Resources</b>				<b>\$674,738</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:49 PM

Amounts Expressed in Whole Dollars		<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
		<u>(71)</u>	<u>(72)</u>	<u>(73)</u>	<u>(81)</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>					
<b>Liabilities</b>					
0400	Due to Other Funds				
0410	Due to Other Governments, Primary Government and Component Units				
0420	Accounts Payable	51,730			
0430	Contracts Payable				
0450	Short-Term Payables				
0460	Payroll Accruals and Withholdings				
0480	Unearned Revenues				
0490	Other Current Liabilities				
<b>Total Liabilities</b>		<b>\$51,730</b>			
0950	Deferred Inflows of Resources				
<b>Net Position</b>					
0791	Net Investment in Capital Assets				
0009	Restricted Net Position (0792 – 0798)	218,655			404,353
0799	Unrestricted Net Position				
<b>Total Net Position</b>		<b>\$218,655</b>			<b>\$404,353</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>		<b>\$270,385</b>			<b>\$404,353</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:49 PM

Amounts Expressed in Whole Dollars		<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component Units</u> <u>(98)</u>	<u>Total Fiduciary Funds</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400	Due to Other Funds			
0410	Due to Other Governments, Primary Government and Component Units			
0420	Accounts Payable			51,730
0430	Contracts Payable			
0450	Short-Term Payables			
0460	Payroll Accruals and Withholdings			
0480	Unearned Revenues			
0490	Other Current Liabilities			
<b>Total Liabilities</b>				<b>\$51,730</b>
0950	Deferred Inflows of Resources			
<b>Net Position</b>				
0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			623,008
0799	Unrestricted Net Position			
<b>Total Net Position</b>				<b>\$623,008</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>				<b>\$674,738</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:54 PM

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>Student Activity</u> <u>Custodial</u> <u>(81)</u>	<u>Other Custodial</u> <u>(89)</u>	<u>Fiduciary Component</u> <u>Units</u> <u>(98)</u>
<b>Additions</b>						
0091 Gifts and Contributions	41,576			358,443		
0095 Net Investment Earnings						
0092 Other Additions						
<b>Deductions</b>						
0093 Scholarships Awarded	64,578					
0094 Other Deductions				327,480		
<b>Change In Net Position</b>	<b>(\$23,002)</b>			<b>\$30,963</b>		
0006 Net Position – Beginning of Fiscal Year	241,657			373,390		
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$218,655</b>			<b>\$404,353</b>		



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:34:54 PM

Amounts Expressed in Whole Dollars		<u>Total Fiduciary</u> <u>Funds</u>
<b>Additions</b>		
0091	Gifts and Contributions	400,019
0095	Net Investment Earnings	
0092	Other Additions	
<b>Deductions</b>		
0093	Scholarships Awarded	64,578
0094	Other Deductions	327,480
<b>Change In Net Position</b>		<b>\$7,961</b>
0006	Net Position – Beginning of Fiscal Year	615,047
0007	Net Position Held in Trust for Pension Benefits	
<b>Net Position - End of Fiscal Year</b>		<b>\$623,008</b>

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<b>Revenue from Local Sources</b>				
6111 Current Real Estate Taxes	47,357,789.89			47,357,789.89
6113 Public Utility Realty Taxes	53,269.77			53,269.77
6143 Current Act 511 Local Services Taxes	26,122.85			26,122.85
6151 Current Act 511 Earned Income Taxes	6,353,416.58			6,353,416.58
6153 Current Act 511 Real Estate Transfer Taxes	783,001.00			783,001.00
6411 Delinquent Real Estate Taxes	2,277,789.61			2,277,789.61
6500 Earnings on Investments	21,732.85			
6700 Revenues from LEA Activities	50,717.00			
6832 Federal IDEA Revenue Received as Pass Through	832,271.79			
6837 Federal Cares Act Revenue Received as Pass Through	199,256.00			
6890 Other Revenue from Intermediary Sources	14,849.98			
6910 Rentals	37,993.00			
6920 Contributions and Donations from Private Sources	195,302.27			
6980 Revenue from Community Services Activities	19,524.00			
6991 Refunds of a Prior Year Expenditure	200,354.28			
6999 Other Revenues Not Specified Above	3,119.00			
<b>TOTAL Revenue from Local Sources</b>	<b>\$58,426,509.87</b>			<b>\$56,851,389.70</b>

	Revenue Reported In Current Year			
<b><u>Revenue from State Sources</u></b>				
7111 Basic Education Funding-Formula	11,852,416.17			
7112 Basic Education Funding-Social Security	1,460,870.35			
7160 Tuition for Orphans Subsidy	104,581.17			
7271 Special Education funds for School-Aged Pupils	3,724,506.84			
7311 Pupil Transportation Subsidy	414,672.26			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	107,415.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,598.54			
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,332.25			
7340 State Property Tax Reduction Allocation	2,039,384.39			
7361 School Safety and Security Grants	45,000.00			
7505 Ready to Learn Block Grant	706,471.00			
7820 State Share of Retirement Contributions	6,978,977.63			
<b>TOTAL Revenue from State Sources</b>	<b>\$27,857,225.60</b>			

	Revenue Reported In Current Year			
<b><u>Revenue from Federal Sources</u></b>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	522,980.42			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	114,210.00			
8517 NCLB, Title IV - 21St Century Schools	3,575.14			
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	14,840.00			
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	840,986.00			
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,046,098.34			
8749 Other CARES Act Funding	(71,318.00)			
8754 ARP ESSER Homeless Children and Youth Funds	178.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	451,181.36			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,682.54			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$3,959,413.80</b>			

					Revenue Reported In Current Year			
<u>Other Financing Sources</u>								
9120	Proceeds from Refunding of Bonds				19,583,820.00			
9400	Sale of or Compensation for Loss of Fixed Assets				119,774.07			
TOTAL Other Financing Sources					\$19,703,594.07			
TOTAL FROM ALL SOURCES					\$109,946,743.34	\$56,851,389.70		

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:05 PM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	47,357,789.89					
6113 Public Utility Realty Taxes	53,269.77					
6143 Current Act 511 Local Services Taxes	26,122.85					
6151 Current Act 511 Earned Income Taxes	6,353,416.58					
6153 Current Act 511 Real Estate Transfer Taxes	783,001.00					
6411 Delinquent Real Estate Taxes	2,277,789.61					
6500 Earnings on Investments	21,732.85					
6700 Revenues from LEA Activities	50,717.00					
6832 Federal IDEA Revenue Received as Pass Through	832,271.79					
6837 Federal Cares Act Revenue Received as Pass Through	199,256.00					
6890 Other Revenue from Intermediary Sources	14,849.98					
6910 Rentals	37,993.00					
6920 Contributions and Donations from Private Sources	195,302.27					
6980 Revenue from Community Services Activities	19,524.00					
6991 Refunds of a Prior Year Expenditure	200,354.28					
6999 Other Revenues Not Specified Above	3,119.00					
<b>6000 Total Revenue from Local Sources</b>	<b>\$58,426,509.87</b>					
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	11,852,416.17					
7112 Basic Education Funding-Social Security	1,460,870.35					
7160 Tuition for Orphans Subsidy	104,581.17					
7271 Special Education funds for School-Aged Pupils	3,724,506.84					
7311 Pupil Transportation Subsidy	414,672.26					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	107,415.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,598.54					
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,332.25					
7340 State Property Tax Reduction Allocation	2,039,384.39					
7361 School Safety and Security Grants	45,000.00					
7505 Ready to Learn Block Grant	706,471.00					
7820 State Share of Retirement Contributions	6,978,977.63					
<b>7000 Total Revenue from State Sources</b>	<b>\$27,857,225.60</b>					
<b>8000 Revenue from Federal Sources</b>						
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	522,980.42					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	114,210.00					

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:05 PM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					47,357,789.89
6113 Public Utility Realty Taxes					53,269.77
6143 Current Act 511 Local Services Taxes					26,122.85
6151 Current Act 511 Earned Income Taxes					6,353,416.58
6153 Current Act 511 Real Estate Transfer Taxes					783,001.00
6411 Delinquent Real Estate Taxes					2,277,789.61
6500 Earnings on Investments		5,221.00	10,491.00		37,444.85
6700 Revenues from LEA Activities					50,717.00
6832 Federal IDEA Revenue Received as Pass Through					832,271.79
6837 Federal Cares Act Revenue Received as Pass Through					199,256.00
6890 Other Revenue from Intermediary Sources					14,849.98
6910 Rentals					37,993.00
6920 Contributions and Donations from Private Sources					195,302.27
6980 Revenue from Community Services Activities					19,524.00
6991 Refunds of a Prior Year Expenditure					200,354.28
6999 Other Revenues Not Specified Above					3,119.00
<b>6000 Total Revenue from Local Sources</b>		<b>\$5,221.00</b>	<b>\$10,491.00</b>		<b>\$58,442,221.87</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					11,852,416.17
7112 Basic Education Funding-Social Security					1,460,870.35
7160 Tuition for Orphans Subsidy					104,581.17
7271 Special Education funds for School-Aged Pupils					3,724,506.84
7311 Pupil Transportation Subsidy					414,672.26
7312 Nonpublic and Charter School Pupil Transportation Subsidy					107,415.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					350,598.54
7330 Health Services (Medical, Dental, Nurse, Act 25)					72,332.25
7340 State Property Tax Reduction Allocation					2,039,384.39
7361 School Safety and Security Grants					45,000.00
7505 Ready to Learn Block Grant					706,471.00
7820 State Share of Retirement Contributions					6,978,977.63
<b>7000 Total Revenue from State Sources</b>					<b>\$27,857,225.60</b>
<b>8000 Revenue from Federal Sources</b>					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					522,980.42
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					114,210.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:05 PM

	<u>General Fund (10)</u>	<u>Student Sponsored Activity Fund (21)</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>
<b>8000 Revenue from Federal Sources</b>						
8517 NCLB, Title IV - 21st Century Schools	3,575.14					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	14,840.00					
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	840,986.00					
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,046,098.34					
8749 Other CARES Act Funding	(71,318.00)					
8754 ARP ESSER Homeless Children and Youth Funds	178.00					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	451,181.36					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,682.54					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$3,959,413.80</b>					
<b>9000 Other Financing Sources</b>						
9120 Proceeds from Refunding of Bonds	19,583,820.00					
9310 General Fund Transfers						
9400 Sale of or Compensation for Loss of Fixed Assets	119,774.07					
<b>9000 Total Other Financing Sources</b>	<b>\$19,703,594.07</b>					
<b>Total From All Sources</b>	<b>\$109,946,743.34</b>					



LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:35:05 PM

	<u>Capital Reserve</u> <u>(1431) (32)</u>	<u>Other Capital</u> <u>Projects Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
<b>8000 Revenue from Federal Sources</b>					
8517 NCLB, Title IV - 21st Century Schools					3,575.14
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					14,840.00
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund					840,986.00
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund					2,046,098.34
8749 Other CARES Act Funding					(71,318.00)
8754 ARP ESSER Homeless Children and Youth Funds					178.00
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					451,181.36
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					36,682.54
<b>8000 Total Revenue from Federal Sources</b>					<b>\$3,959,413.80</b>
<b>9000 Other Financing Sources</b>					
9120 Proceeds from Refunding of Bonds					19,583,820.00
9310 General Fund Transfers			7,636,459.00		7,636,459.00
9400 Sale of or Compensation for Loss of Fixed Assets					119,774.07
<b>9000 Total Other Financing Sources</b>			<b>\$7,636,459.00</b>		<b>\$27,340,053.07</b>
<b>Total From All Sources</b>		<b>\$5,221.00</b>	<b>\$7,646,950.00</b>		<b>\$117,598,914.34</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:07 PM

	<u>General Fund (10)</u>	<u>Student Sponsored</u> <u>Activity Fund (21)</u>	<u>Public Purpose Trust (27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity (29)</u>	<u>Capital Reserve (690.</u> <u>1850) (31)</u>
Revenue from Local Sources	58,426,509.87					
Revenue from State Sources	27,857,225.60					
Revenue from Federal Sources	3,959,413.80					
Other Financing Sources	19,703,594.07					
Total From All Sources	\$109,946,743.34					

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:07 PM

	<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund (39)</u>	<u>Debt Service (40)</u>	<u>Permanent (90)</u>	<u>Total</u>
Revenue from Local Sources		5,221.00	10,491.00		58,442,221.87
Revenue from State Sources					27,857,225.60
Revenue from Federal Sources					3,959,413.80
Other Financing Sources			7,636,459.00		27,340,053.07
Total From All Sources		\$5,221.00	\$7,646,950.00		\$117,598,914.34

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1000 Instruction		Total
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		29,195,857.90
Total Personnel Services – Salaries		\$29,195,857.90
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		5,925,893.41
220 Social Security Contributions		2,191,662.95
230 PSERS Retirement Contributions		10,193,173.49
250 Unemployment Compensation		4,464.80
260 Workers' Compensation		299,448.18
280 Other Post-Employment Benefits (OPEB)		99,125.00
Total Personnel Services – Employee Benefits		\$18,713,767.83
300 <u>Purchased Professional and Technical Services</u>		
322 Professional Educational Services – Ius		563,756.41
323 Professional Educational Services – Other Educational Agencies		373,654.64
329 Professional Educational Services – Other		4,500.00
340 Technical Services		5,500.00
Total Purchased Professional and Technical Services		\$947,411.05
400 <u>Purchased Property Services</u>		
430 Repairs and Maintenance Services		31,937.01
Total Purchased Property Services		\$31,937.01
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		2,687.98
561 Tuition To Other School Districts Within the State		94,575.00
562 Tuition To Pennsylvania Charter Schools		3,258,206.05
563 Tuition To Nonpublic Schools		506,710.51
564 Tuition To Career and Technology Centers		1,494,093.01
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind		615,894.43
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		156,668.61
569 Tuition – Other		195,078.50
580 Travel		1,255.56
594 IU Payment By Withholding for Institutionalized Children's Programs – Special Classes		991.18
599 Other Miscellaneous Purchased Services		8,896.66
Total Other Purchased Services		\$6,335,057.49
600 <u>Supplies</u>		
610 General Supplies		361,938.87
640 Books and Periodicals		422,659.33
650 Supplies & Fees – Technology Related		412,606.51
Total Supplies		\$1,197,204.71
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		23,055.90
758 Capitalized Technology Software - Original		603,065.86
762 Capitalized Equipment - Replacement		8,345.33
766 Capitalized Technology Equipment – Replacement		862,674.63

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

<b>General Fund (10)</b>		
<b>1000 Instruction</b>		<b><u>Total</u></b>
<b>700 <u>Property</u></b>		
768 Capitalized Technology Software - Replacement	29,385.20	
<b>Total Property</b>	<b>\$1,526,526.92</b>	
<b>800 <u>Other Objects</u></b>		
810 Dues and Fees	5,092.20	
<b>Total Other Objects</b>	<b>\$5,092.20</b>	
<b>Total 1000 Instruction</b>	<b>\$57,952,855.11</b>	

LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1100 Regular Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	10,579,699.28	11,166,055.56	136,816.91	21,882,571.75
<b>Total Personnel Services – Salaries</b>	<b>\$10,579,699.28</b>	<b>\$11,166,055.56</b>	<b>\$136,816.91</b>	<b>\$21,882,571.75</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	2,038,181.80	2,111,523.84	1,879.11	4,151,584.75
220 Social Security Contributions	793,377.20	838,784.60	10,408.59	1,642,570.39
230 PSERS Retirement Contributions	3,671,105.73	3,931,738.35	47,803.83	7,650,647.91
250 Unemployment Compensation		4,464.80		4,464.80
260 Workers' Compensation	108,310.25	114,284.38	1,368.12	223,962.75
280 Other Post-Employment Benefits (OPEB)	13,500.00	61,625.00		75,125.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$6,624,474.98</b>	<b>\$7,062,420.97</b>	<b>\$61,459.65</b>	<b>\$13,748,355.60</b>
<b>300 Purchased Professional and Technical Services</b>				
323 Professional Educational Services – Other Educational Agencies			44,675.14	44,675.14
<b>Total Purchased Professional and Technical Services</b>			<b>\$44,675.14</b>	<b>\$44,675.14</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	9,802.30	22,134.71		31,937.01
<b>Total Purchased Property Services</b>	<b>\$9,802.30</b>	<b>\$22,134.71</b>		<b>\$31,937.01</b>
<b>500 Other Purchased Services</b>				
562 Tuition To Pennsylvania Charter Schools	701,716.04	1,141,341.14		1,843,057.18
580 Travel	782.68	260.58		1,043.26
599 Other Miscellaneous Purchased Services		396.66	5,500.00	5,896.66
<b>Total Other Purchased Services</b>	<b>\$702,498.72</b>	<b>\$1,141,998.38</b>	<b>\$5,500.00</b>	<b>\$1,849,997.10</b>
<b>600 Supplies</b>				
610 General Supplies	126,561.50	142,109.49	48,710.45	317,381.44
640 Books and Periodicals	101,701.70	280,641.29	40,316.34	422,659.33
650 Supplies & Fees – Technology Related	56,743.57	32,292.84	319,381.15	408,417.56
<b>Total Supplies</b>	<b>\$285,006.77</b>	<b>\$455,043.62</b>	<b>\$408,407.94</b>	<b>\$1,148,458.33</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	297.42	18,319.39		18,616.81
758 Capitalized Technology Software - Original	11,612.97	7,771.93	583,680.96	603,065.86
762 Capitalized Equipment - Replacement	2,485.00	5,860.33		8,345.33
766 Capitalized Technology Equipment – Replacement	319,709.08	119,842.55	423,123.00	862,674.63
768 Capitalized Technology Software - Replacement		29,385.20		29,385.20
<b>Total Property</b>	<b>\$334,104.47</b>	<b>\$181,179.40</b>	<b>\$1,006,803.96</b>	<b>\$1,522,087.83</b>
<b>800 Other Objects</b>				
810 Dues and Fees		2,311.20	350.00	2,661.20
<b>Total Other Objects</b>		<b>\$2,311.20</b>	<b>\$350.00</b>	<b>\$2,661.20</b>
<b>Total 1100 Regular Programs – Elementary / Secondary</b>	<b>\$18,535,586.52</b>	<b>\$20,031,143.84</b>	<b>\$1,664,013.60</b>	<b>\$40,230,743.96</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1110 Regular Programs

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries	10,579,699.28	11,166,055.56	48,948.00	21,794,702.84
<b>Total Personnel Services – Salaries</b>	<b>\$10,579,699.28</b>	<b>\$11,166,055.56</b>	<b>\$48,948.00</b>	<b>\$21,794,702.84</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	2,038,181.80	2,111,523.84		4,149,705.64
220 Social Security Contributions	793,377.20	838,784.60	3,686.69	1,635,848.49
230 PSERS Retirement Contributions	3,671,105.73	3,931,738.35	17,102.38	7,619,946.46
250 Unemployment Compensation		4,464.80		4,464.80
260 Workers' Compensation	108,310.25	114,284.38	489.41	223,084.04
280 Other Post-Employment Benefits (OPEB)	13,500.00	61,625.00		75,125.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$6,624,474.98</b>	<b>\$7,062,420.97</b>	<b>\$21,278.48</b>	<b>\$13,708,174.43</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
323 Professional Educational Services – Other Educational Agencies			41,100.00	41,100.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$41,100.00</b>	<b>\$41,100.00</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services	9,802.30	22,134.71		31,937.01
<b>Total Purchased Property Services</b>	<b>\$9,802.30</b>	<b>\$22,134.71</b>		<b>\$31,937.01</b>
<b>500 <u>Other Purchased Services</u></b>				
562 Tuition To Pennsylvania Charter Schools	701,716.04	1,141,341.14		1,843,057.18
580 Travel	782.68	260.58		1,043.26
599 Other Miscellaneous Purchased Services		396.66	5,500.00	5,896.66
<b>Total Other Purchased Services</b>	<b>\$702,498.72</b>	<b>\$1,141,998.38</b>	<b>\$5,500.00</b>	<b>\$1,849,997.10</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	126,561.50	142,109.49	27,011.07	295,682.06
640 Books and Periodicals	101,701.70	280,641.29	25,516.87	407,859.86
650 Supplies & Fees – Technology Related	56,743.57	32,292.84	301,004.95	390,041.36
<b>Total Supplies</b>	<b>\$285,006.77</b>	<b>\$455,043.62</b>	<b>\$353,532.89</b>	<b>\$1,093,583.28</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional	297.42	18,319.39		18,616.81
758 Capitalized Technology Software - Original	11,612.97	7,771.93	583,680.96	603,065.86
762 Capitalized Equipment - Replacement	2,485.00	5,860.33		8,345.33
766 Capitalized Technology Equipment – Replacement	319,709.08	119,842.55	423,123.00	862,674.63
768 Capitalized Technology Software - Replacement		29,385.20		29,385.20
<b>Total Property</b>	<b>\$334,104.47</b>	<b>\$181,179.40</b>	<b>\$1,006,803.96</b>	<b>\$1,522,087.83</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees		2,311.20	350.00	2,661.20
<b>Total Other Objects</b>		<b>\$2,311.20</b>	<b>\$350.00</b>	<b>\$2,661.20</b>
<b>Total 1110 Regular Programs</b>	<b>\$18,535,586.52</b>	<b>\$20,031,143.84</b>	<b>\$1,477,513.33</b>	<b>\$40,044,243.69</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1190 Federally-Funded Regular Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries			87,868.91	87,868.91
<b>Total Personnel Services – Salaries</b>			<b>\$87,868.91</b>	<b>\$87,868.91</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider			1,879.11	1,879.11
220 Social Security Contributions			6,721.90	6,721.90
230 PSERS Retirement Contributions			30,701.45	30,701.45
260 Workers' Compensation			878.71	878.71
<b>Total Personnel Services – Employee Benefits</b>			<b>\$40,181.17</b>	<b>\$40,181.17</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
323 Professional Educational Services – Other Educational Agencies			3,575.14	3,575.14
<b>Total Purchased Professional and Technical Services</b>			<b>\$3,575.14</b>	<b>\$3,575.14</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies			21,699.38	21,699.38
640 Books and Periodicals			14,799.47	14,799.47
650 Supplies & Fees – Technology Related			18,376.20	18,376.20
<b>Total Supplies</b>			<b>\$54,875.05</b>	<b>\$54,875.05</b>
<b>Total 1190 Federally-Funded Regular Programs</b>			<b>\$186,500.27</b>	<b>\$186,500.27</b>



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1200 Special Programs – Elementary / Secondary

	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	3,118,763.85	2,255,847.50	814,507.08	6,189,118.43
<b>Total Personnel Services – Salaries</b>	<b>\$3,118,763.85</b>	<b>\$2,255,847.50</b>	<b>\$814,507.08</b>	<b>\$6,189,118.43</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	808,548.62	563,796.22	198,681.06	1,571,025.90
220 Social Security Contributions	235,615.18	167,969.63	61,149.80	464,734.61
230 PSERS Retirement Contributions	1,083,429.39	785,723.72	281,605.53	2,150,758.64
260 Workers' Compensation	32,122.37	23,517.04	8,604.48	64,243.89
280 Other Post-Employment Benefits (OPEB)	12,000.00			12,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$2,171,715.56</b>	<b>\$1,541,006.61</b>	<b>\$550,040.87</b>	<b>\$4,262,763.04</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – lus	252,558.52	295,439.15		547,997.67
323 Professional Educational Services – Other Educational Agencies	75,700.50		253,279.00	328,979.50
329 Professional Educational Services – Other	500.00		4,000.00	4,500.00
340 Technical Services	2,750.00	2,750.00		5,500.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$331,509.02</b>	<b>\$298,189.15</b>	<b>\$257,279.00</b>	<b>\$886,977.17</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		1,992.97	695.01	2,687.98
561 Tuition To Other School Districts Within the State	11,750.00	11,750.00	71,075.00	94,575.00
562 Tuition To Pennsylvania Charter Schools	594,797.15	820,351.72		1,415,148.87
563 Tuition To Nonpublic Schools	110,535.04	396,175.47		506,710.51
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	361,491.96	254,402.47		615,894.43
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	13,294.00	112,179.83		125,473.83
569 Tuition – Other		188,166.50		188,166.50
580 Travel	179.54	32.76		212.30
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	495.59	495.59		991.18
599 Other Miscellaneous Purchased Services	1,500.00	1,500.00		3,000.00
<b>Total Other Purchased Services</b>	<b>\$1,094,043.28</b>	<b>\$1,787,047.31</b>	<b>\$71,770.01</b>	<b>\$2,952,860.60</b>
<b>600 Supplies</b>				
610 General Supplies	22,741.26	21,816.17		44,557.43
650 Supplies & Fees – Technology Related	1,688.95			1,688.95
<b>Total Supplies</b>	<b>\$24,430.21</b>	<b>\$21,816.17</b>		<b>\$46,246.38</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	1,723.00	2,716.09		4,439.09
<b>Total Property</b>	<b>\$1,723.00</b>	<b>\$2,716.09</b>		<b>\$4,439.09</b>
<b>800 Other Objects</b>				
810 Dues and Fees		913.00	1,518.00	2,431.00
<b>Total Other Objects</b>		<b>\$913.00</b>	<b>\$1,518.00</b>	<b>\$2,431.00</b>
<b>Total 1200 Special Programs – Elementary / Secondary</b>	<b>\$6,742,184.92</b>	<b>\$5,907,535.83</b>	<b>\$1,695,114.96</b>	<b>\$14,344,835.71</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1210 Life Skills Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries	60,605.32	301,584.32	47,823.00	410,012.64
<b>Total Personnel Services – Salaries</b>	<b>\$60,605.32</b>	<b>\$301,584.32</b>	<b>\$47,823.00</b>	<b>\$410,012.64</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	19,608.35	84,336.19	10,027.73	113,972.27
220 Social Security Contributions	4,467.97	22,636.97	3,573.61	30,678.55
230 PSERS Retirement Contributions	21,175.42	105,456.33	16,709.31	143,341.06
260 Workers' Compensation	606.06	3,036.09	478.12	4,120.27
<b>Total Personnel Services – Employee Benefits</b>	<b>\$45,857.80</b>	<b>\$215,465.58</b>	<b>\$30,788.77</b>	<b>\$292,112.15</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
322 Professional Educational Services – lus		89,681.49		89,681.49
<b>Total Purchased Professional and Technical Services</b>		<b>\$89,681.49</b>		<b>\$89,681.49</b>
<b>500 <u>Other Purchased Services</u></b>				
510 Student Transportation Services			695.01	695.01
563 Tuition To Nonpublic Schools		4,860.90		4,860.90
569 Tuition – Other		109,627.50		109,627.50
580 Travel		32.76		32.76
<b>Total Other Purchased Services</b>		<b>\$114,521.16</b>	<b>\$695.01</b>	<b>\$115,216.17</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	11,670.17	18,976.53		30,646.70
<b>Total Supplies</b>	<b>\$11,670.17</b>	<b>\$18,976.53</b>		<b>\$30,646.70</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional		2,716.09		2,716.09
<b>Total Property</b>		<b>\$2,716.09</b>		<b>\$2,716.09</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees		200.00		200.00
<b>Total Other Objects</b>		<b>\$200.00</b>		<b>\$200.00</b>
<b>Total 1210 Life Skills Support</b>	<b>\$118,133.29</b>	<b>\$743,145.17</b>	<b>\$79,306.78</b>	<b>\$940,585.24</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1220 Sensory Support	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	401,099.90	89,730.49		490,830.39
<b>Total Personnel Services – Salaries</b>	<b>\$401,099.90</b>	<b>\$89,730.49</b>		<b>\$490,830.39</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	103,823.49	20,073.93		123,897.42
220 Social Security Contributions	29,942.26	6,696.62		36,638.88
230 PSERS Retirement Contributions	139,940.88	31,351.80		171,292.68
260 Workers' Compensation	4,011.07	897.27		4,908.34
<b>Total Personnel Services – Employee Benefits</b>	<b>\$277,717.70</b>	<b>\$59,019.62</b>		<b>\$336,737.32</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services – Ius	86,783.70	111,540.88		198,324.58
323 Professional Educational Services – Other Educational Agencies			17,250.00	17,250.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$86,783.70</b>	<b>\$111,540.88</b>	<b>\$17,250.00</b>	<b>\$215,574.58</b>
<b>600 Supplies</b>				
610 General Supplies	1,069.07	411.91		1,480.98
<b>Total Supplies</b>	<b>\$1,069.07</b>	<b>\$411.91</b>		<b>\$1,480.98</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	1,000.00			1,000.00
<b>Total Property</b>	<b>\$1,000.00</b>			<b>\$1,000.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees			1,518.00	1,518.00
<b>Total Other Objects</b>			<b>\$1,518.00</b>	<b>\$1,518.00</b>
<b>Total 1220 Sensory Support</b>	<b>\$767,670.37</b>	<b>\$260,702.90</b>	<b>\$18,768.00</b>	<b>\$1,047,141.27</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1230 Emotional Support

	Elementary	Secondary	Federal	Total
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries	129,916.93	354,383.04		484,299.97
<b>Total Personnel Services – Salaries</b>	<b>\$129,916.93</b>	<b>\$354,383.04</b>		<b>\$484,299.97</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	26,205.46	56,410.69		82,616.15
220 Social Security Contributions	9,723.84	26,530.67		36,254.51
230 PSERS Retirement Contributions	45,349.66	122,700.89		168,050.55
260 Workers' Compensation	1,299.23	3,544.01		4,843.24
<b>Total Personnel Services – Employee Benefits</b>	<b>\$82,578.19</b>	<b>\$209,186.26</b>		<b>\$291,764.45</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
322 Professional Educational Services – Ius	10,946.36			10,946.36
323 Professional Educational Services – Other Educational Agencies	75,700.50		236,029.00	311,729.50
<b>Total Purchased Professional and Technical Services</b>	<b>\$86,646.86</b>		<b>\$236,029.00</b>	<b>\$322,675.86</b>
<b>500 <u>Other Purchased Services</u></b>				
561 Tuition To Other School Districts Within the State	11,750.00	11,750.00	50,175.00	73,675.00
562 Tuition To Pennsylvania Charter Schools		86,571.36		86,571.36
563 Tuition To Nonpublic Schools	98,023.04	391,314.57		489,337.61
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	13,294.00	112,179.83		125,473.83
569 Tuition – Other		1,575.00		1,575.00
<b>Total Other Purchased Services</b>	<b>\$123,067.04</b>	<b>\$603,390.76</b>	<b>\$50,175.00</b>	<b>\$776,632.80</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	7,875.85	533.88		8,409.73
<b>Total Supplies</b>	<b>\$7,875.85</b>	<b>\$533.88</b>		<b>\$8,409.73</b>
<b>Total 1230 Emotional Support</b>	<b>\$430,084.87</b>	<b>\$1,167,493.94</b>	<b>\$286,204.00</b>	<b>\$1,883,782.81</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1240 Academic Support

	Elementary	Secondary	Federal	Total
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries	2,411,935.96	1,461,982.15	764,794.08	4,638,712.19
<b>Total Personnel Services – Salaries</b>	<b>\$2,411,935.96</b>	<b>\$1,461,982.15</b>	<b>\$764,794.08</b>	<b>\$4,638,712.19</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	645,465.50	389,542.43	154,461.95	1,189,469.88
220 Social Security Contributions	182,805.35	108,535.17	57,431.60	348,772.12
230 PSERS Retirement Contributions	836,710.45	509,384.93	264,330.19	1,610,425.57
260 Workers' Compensation	25,053.99	15,557.89	8,107.46	48,719.34
280 Other Post-Employment Benefits (OPEB)	12,000.00			12,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,702,035.29</b>	<b>\$1,023,020.42</b>	<b>\$484,331.20</b>	<b>\$3,209,386.91</b>
<b>500 <u>Other Purchased Services</u></b>				
510 Student Transportation Services		1,992.97		1,992.97
562 Tuition To Pennsylvania Charter Schools	594,797.15	733,780.36		1,328,577.51
563 Tuition To Nonpublic Schools	12,512.00			12,512.00
580 Travel	179.54			179.54
<b>Total Other Purchased Services</b>	<b>\$607,488.69</b>	<b>\$735,773.33</b>		<b>\$1,343,262.02</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	780.72	548.39		1,329.11
<b>Total Supplies</b>	<b>\$780.72</b>	<b>\$548.39</b>		<b>\$1,329.11</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional	723.00			723.00
<b>Total Property</b>	<b>\$723.00</b>			<b>\$723.00</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees		713.00		713.00
<b>Total Other Objects</b>		<b>\$713.00</b>		<b>\$713.00</b>
<b>Total 1240 Academic Support</b>	<b>\$4,722,963.66</b>	<b>\$3,222,037.29</b>	<b>\$1,249,125.28</b>	<b>\$9,194,126.23</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1241 Learning Support – Public	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	2,234,171.49	1,169,377.15	764,794.08	4,168,342.72
<b>Total Personnel Services – Salaries</b>	<b>\$2,234,171.49</b>	<b>\$1,169,377.15</b>	<b>\$764,794.08</b>	<b>\$4,168,342.72</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	605,333.96	328,564.08	154,461.95	1,088,359.99
220 Social Security Contributions	169,533.49	86,704.88	57,431.60	313,669.97
230 PSERS Retirement Contributions	774,599.65	407,148.72	264,330.19	1,446,078.56
260 Workers' Compensation	23,276.38	12,631.92	8,107.46	44,015.76
280 Other Post-Employment Benefits (OPEB)	12,000.00			12,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$1,584,743.48</b>	<b>\$835,049.60</b>	<b>\$484,331.20</b>	<b>\$2,904,124.28</b>
<b>500 Other Purchased Services</b>				
562 Tuition To Pennsylvania Charter Schools	594,797.15	733,780.36		1,328,577.51
563 Tuition To Nonpublic Schools	12,512.00			12,512.00
<b>Total Other Purchased Services</b>	<b>\$607,309.15</b>	<b>\$733,780.36</b>		<b>\$1,341,089.51</b>
<b>600 Supplies</b>				
610 General Supplies	423.67	250.89		674.56
<b>Total Supplies</b>	<b>\$423.67</b>	<b>\$250.89</b>		<b>\$674.56</b>
<b>700 Property</b>				
752 Capital Equipment – Original and Additional	723.00			723.00
<b>Total Property</b>	<b>\$723.00</b>			<b>\$723.00</b>
<b>Total 1241 Learning Support – Public</b>	<b>\$4,427,370.79</b>	<b>\$2,738,458.00</b>	<b>\$1,249,125.28</b>	<b>\$8,414,954.07</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries	177,764.47	292,605.00		470,369.47
<b>Total Personnel Services – Salaries</b>	<b>\$177,764.47</b>	<b>\$292,605.00</b>		<b>\$470,369.47</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	40,131.54	60,978.35		101,109.89
220 Social Security Contributions	13,271.86	21,830.29		35,102.15
230 PSERS Retirement Contributions	62,110.80	102,236.21		164,347.01
260 Workers' Compensation	1,777.61	2,925.97		4,703.58
<b>Total Personnel Services – Employee Benefits</b>	<b>\$117,291.81</b>	<b>\$187,970.82</b>		<b>\$305,262.63</b>
<b>500 <u>Other Purchased Services</u></b>				
510 Student Transportation Services		1,992.97		1,992.97
580 Travel	179.54			179.54
<b>Total Other Purchased Services</b>	<b>\$179.54</b>	<b>\$1,992.97</b>		<b>\$2,172.51</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	357.05	297.50		654.55
<b>Total Supplies</b>	<b>\$357.05</b>	<b>\$297.50</b>		<b>\$654.55</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees		713.00		713.00
<b>Total Other Objects</b>		<b>\$713.00</b>		<b>\$713.00</b>
<b>Total 1243 Gifted Support</b>	<b>\$295,592.87</b>	<b>\$483,579.29</b>		<b>\$779,172.16</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)				
1260 Physical Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	111,838.74	94,194.28		206,033.02
Total Purchased Professional and Technical Services	\$111,838.74	\$94,194.28		\$206,033.02
Total 1260 Physical Support	\$111,838.74	\$94,194.28		\$206,033.02



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1270 Multi-Handicapped Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	107,089.50			107,089.50
Total Other Purchased Services	\$107,089.50			\$107,089.50
Total 1270 Multi-Handicapped Support	\$107,089.50			\$107,089.50

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)				
1280 Early Intervention Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus	13,732.82			13,732.82
Total Purchased Professional and Technical Services	\$13,732.82			\$13,732.82
Total 1280 Early Intervention Support	\$13,732.82			\$13,732.82

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)				
1290 Special Programs - Other Support	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	115,205.74	48,167.50	1,890.00	165,263.24
<b>Total Personnel Services – Salaries</b>	<b>\$115,205.74</b>	<b>\$48,167.50</b>	<b>\$1,890.00</b>	<b>\$165,263.24</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	13,445.82	13,432.98	34,191.38	61,070.18
220 Social Security Contributions	8,675.76	3,570.20	144.59	12,390.55
230 PSERS Retirement Contributions	40,252.98	16,829.77	566.03	57,648.78
260 Workers' Compensation	1,152.02	481.78	18.90	1,652.70
<b>Total Personnel Services – Employee Benefits</b>	<b>\$63,526.58</b>	<b>\$34,314.73</b>	<b>\$34,920.90</b>	<b>\$132,762.21</b>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius	29,256.90	22.50		29,279.40
329 Professional Educational Services – Other	500.00		4,000.00	4,500.00
340 Technical Services	2,750.00	2,750.00		5,500.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$32,506.90</b>	<b>\$2,772.50</b>	<b>\$4,000.00</b>	<b>\$39,279.40</b>
500 <u>Other Purchased Services</u>				
561 Tuition To Other School Districts Within the State			20,900.00	20,900.00
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	254,402.46	254,402.47		508,804.93
569 Tuition – Other		76,964.00		76,964.00
594 IU Payment By Withholding for Institutionalized Children’s Programs – Special Classes	495.59	495.59		991.18
599 Other Miscellaneous Purchased Services	1,500.00	1,500.00		3,000.00
<b>Total Other Purchased Services</b>	<b>\$256,398.05</b>	<b>\$333,362.06</b>	<b>\$20,900.00</b>	<b>\$610,660.11</b>
600 <u>Supplies</u>				
610 General Supplies	1,345.45	1,345.46		2,690.91
650 Supplies & Fees – Technology Related	1,688.95			1,688.95
<b>Total Supplies</b>	<b>\$3,034.40</b>	<b>\$1,345.46</b>		<b>\$4,379.86</b>
<b>Total 1290 Special Programs - Other Support</b>	<b>\$470,671.67</b>	<b>\$419,962.25</b>	<b>\$61,710.90</b>	<b>\$952,344.82</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1300 Vocational Education

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries		76,341.00		76,341.00
<b>Total Personnel Services – Salaries</b>		<b>\$76,341.00</b>		<b>\$76,341.00</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider		84.72		84.72
220 Social Security Contributions		5,839.93		5,839.93
230 PSERS Retirement Contributions		26,673.59		26,673.59
260 Workers' Compensation		763.37		763.37
<b>Total Personnel Services – Employee Benefits</b>		<b>\$33,361.61</b>		<b>\$33,361.61</b>
<b>500 <u>Other Purchased Services</u></b>				
564 Tuition To Career and Technology Centers		1,494,093.01		1,494,093.01
<b>Total Other Purchased Services</b>		<b>\$1,494,093.01</b>		<b>\$1,494,093.01</b>
<b>Total 1300 Vocational Education</b>		<b>\$1,603,795.62</b>		<b>\$1,603,795.62</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1400 Other Instructional Programs – Elementary / Secondary	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries	342,076.54	415,066.59	290,683.59	1,047,826.72
<b>Total Personnel Services – Salaries</b>	<b>\$342,076.54</b>	<b>\$415,066.59</b>	<b>\$290,683.59</b>	<b>\$1,047,826.72</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	46,088.82	97,345.62	59,763.60	203,198.04
220 Social Security Contributions	25,748.76	31,061.73	21,707.53	78,518.02
230 PSERS Retirement Contributions	119,521.65	144,761.56	100,810.14	365,093.35
260 Workers' Compensation	3,420.77	4,150.59	2,906.81	10,478.17
280 Other Post-Employment Benefits (OPEB)			12,000.00	12,000.00
<b>Total Personnel Services – Employee Benefits</b>	<b>\$194,780.00</b>	<b>\$277,319.50</b>	<b>\$197,188.08</b>	<b>\$669,287.58</b>
<b>500 <u>Other Purchased Services</u></b>				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		31,194.78		31,194.78
569 Tuition – Other		6,912.00		6,912.00
<b>Total Other Purchased Services</b>		<b>\$38,106.78</b>		<b>\$38,106.78</b>
<b>Total 1400 Other Instructional Programs – Elementary / Secondary</b>	<b>\$536,856.54</b>	<b>\$730,492.87</b>	<b>\$487,871.67</b>	<b>\$1,755,221.08</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1420 Summer School

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries			33,357.42	33,357.42
<b>Total Personnel Services – Salaries</b>			<b>\$33,357.42</b>	<b>\$33,357.42</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
220 Social Security Contributions			2,538.42	2,538.42
230 PSERS Retirement Contributions			10,900.40	10,900.40
260 Workers’ Compensation			333.56	333.56
<b>Total Personnel Services – Employee Benefits</b>			<b>\$13,772.38</b>	<b>\$13,772.38</b>
<b>Total 1420 Summer School</b>			<b>\$47,129.80</b>	<b>\$47,129.80</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1440 Alternative Regular Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries		415,066.59		415,066.59
<b>Total Personnel Services – Salaries</b>		<b>\$415,066.59</b>		<b>\$415,066.59</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider		97,345.62		97,345.62
220 Social Security Contributions		31,061.73		31,061.73
230 PSERS Retirement Contributions		144,761.56		144,761.56
260 Workers' Compensation		4,150.59		4,150.59
<b>Total Personnel Services – Employee Benefits</b>		<b>\$277,319.50</b>		<b>\$277,319.50</b>
<b>500 <u>Other Purchased Services</u></b>				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		31,194.78		31,194.78
569 Tuition – Other		6,912.00		6,912.00
<b>Total Other Purchased Services</b>		<b>\$38,106.78</b>		<b>\$38,106.78</b>
<b>Total 1440 Alternative Regular Education Programs</b>		<b>\$730,492.87</b>		<b>\$730,492.87</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1441 Adjudicated / Court-Placed Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		31,194.78		31,194.78
Total Other Purchased Services		\$31,194.78		\$31,194.78
Total 1441 Adjudicated / Court-Placed Programs		\$31,194.78		\$31,194.78



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1442 Alternative Education Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries		415,066.59		415,066.59
<b>Total Personnel Services – Salaries</b>		<b>\$415,066.59</b>		<b>\$415,066.59</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider		97,345.62		97,345.62
220 Social Security Contributions		31,061.73		31,061.73
230 PSERS Retirement Contributions		144,761.56		144,761.56
260 Workers' Compensation		4,150.59		4,150.59
<b>Total Personnel Services – Employee Benefits</b>		<b>\$277,319.50</b>		<b>\$277,319.50</b>
<b>500 <u>Other Purchased Services</u></b>				
569 Tuition – Other		6,912.00		6,912.00
<b>Total Other Purchased Services</b>		<b>\$6,912.00</b>		<b>\$6,912.00</b>
<b>Total 1442 Alternative Education Programs</b>		<b>\$699,298.09</b>		<b>\$699,298.09</b>

LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1490 Additional Other Instructional Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	342,076.54		257,326.17	599,402.71
Total Personnel Services – Salaries	\$342,076.54		\$257,326.17	\$599,402.71
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	46,088.82		59,763.60	105,852.42
220 Social Security Contributions	25,748.76		19,169.11	44,917.87
230 PSERS Retirement Contributions	119,521.65		89,909.74	209,431.39
260 Workers' Compensation	3,420.77		2,573.25	5,994.02
280 Other Post-Employment Benefits (OPEB)			12,000.00	12,000.00
Total Personnel Services – Employee Benefits	\$194,780.00		\$183,415.70	\$378,195.70
Total 1490 Additional Other Instructional Programs	\$536,856.54		\$440,741.87	\$977,598.41

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:12 PM

General Fund (10)

1500 Nonpublic School Programs	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			15,758.74	15,758.74
Total Purchased Professional and Technical Services			\$15,758.74	\$15,758.74
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related			2,500.00	2,500.00
Total Supplies			\$2,500.00	\$2,500.00
Total 1500 Nonpublic School Programs			\$18,258.74	\$18,258.74

LEA : 103028302      Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2000 Support Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	9,932,793.37
Total Personnel Services – Salaries		\$9,932,793.37
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	2,077,319.71
220	Social Security Contributions	740,898.87
230	PSERS Retirement Contributions	3,437,488.42
240	Tuition Reimbursement	5,636.50
250	Unemployment Compensation	630.00
260	Workers' Compensation	99,260.78
280	Other Post-Employment Benefits (OPEB)	34,158.40
Total Personnel Services – Employee Benefits		\$6,395,392.68
300	<u>Purchased Professional and Technical Services</u>	
322	Professional Educational Services – Ius	500.00
323	Professional Educational Services – Other Educational Agencies	82,932.27
330	Other Professional Services	638,276.05
340	Technical Services	2,679.30
350	Security / Safety Services	294,148.94
360	Employee Training and Development Services	53,075.91
390	Other Purchased Professional and Technical Services	8,073.98
Total Purchased Professional and Technical Services		\$1,079,686.45
400	<u>Purchased Property Services</u>	
410	Cleaning Services	68,069.68
420	Utility Services	169,277.96
430	Repairs and Maintenance Services	409,509.90
440	Rentals	135,682.00
Total Purchased Property Services		\$782,539.54
500	<u>Other Purchased Services</u>	
510	Student Transportation Services	231.67
513	Contracted Carriers	3,546,030.48
519	Student Transportation Services From Other Sources	177.57
520	Insurance – General	21,694.53
521	Fire Insurance	155,050.00
522	Automotive Liability Insurance	6,671.00
530	Communications	114,840.36
549	Other Advertising/Public Relations	14,663.30
550	Printing and Binding	(355.00)
580	Travel	24,757.97
595	IU Payments By Withholding	60,959.72
Total Other Purchased Services		\$3,944,721.60
600	<u>Supplies</u>	
610	General Supplies	491,124.49
620	Energy	1,460,693.34
640	Books and Periodicals	109,774.02

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2000 Support Services

Total

600 <u>Supplies</u>	
650 Supplies & Fees – Technology Related	225,738.71
<b>Total Supplies</b>	<b>\$2,287,330.56</b>
700 <u>Property</u>	
752 Capital Equipment – Original and Additional	25,474.30
758 Capitalized Technology Software - Original	2,799.35
762 Capitalized Equipment - Replacement	66,939.72
766 Capitalized Technology Equipment – Replacement	13,858.91
768 Capitalized Technology Software - Replacement	4,199.99
<b>Total Property</b>	<b>\$113,272.27</b>
800 <u>Other Objects</u>	
810 Dues and Fees	328,561.44
<b>Total Other Objects</b>	<b>\$328,561.44</b>
<b>Total 2000 Support Services</b>	<b>\$24,864,297.91</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2100 Support Services – Students	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	892,949.38	1,024,723.57	33,503.18	2,437,561.43
<b>Total Personnel Services – Salaries</b>	<b>\$892,949.38</b>	<b>\$1,024,723.57</b>	<b>\$33,503.18</b>	<b>\$2,437,561.43</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	192,380.44	204,752.41	12,230.18	495,555.90
220 Social Security Contributions	66,258.74	76,587.17	2,518.15	181,806.50
230 PSERS Retirement Contributions	311,997.10	355,143.11	11,706.02	848,789.21
260 Workers' Compensation	8,930.13	10,246.92	335.02	24,376.05
<b>Total Personnel Services – Employee Benefits</b>	<b>\$579,566.41</b>	<b>\$646,729.61</b>	<b>\$26,789.37</b>	<b>\$1,550,527.66</b>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – Ius			500.00	500.00
330 Other Professional Services	34,235.00	18,335.00	17,500.00	70,070.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$34,235.00</b>	<b>\$18,335.00</b>	<b>\$18,000.00</b>	<b>\$70,570.00</b>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	242.00			242.00
<b>Total Purchased Property Services</b>	<b>\$242.00</b>			<b>\$242.00</b>
500 <u>Other Purchased Services</u>				
510 Student Transportation Services			231.67	231.67
580 Travel	560.55	254.60		1,434.99
<b>Total Other Purchased Services</b>	<b>\$560.55</b>	<b>\$254.60</b>	<b>\$231.67</b>	<b>\$1,666.66</b>
600 <u>Supplies</u>				
610 General Supplies	8,171.57	4,704.17	20,266.00	33,141.74
<b>Total Supplies</b>	<b>\$8,171.57</b>	<b>\$4,704.17</b>	<b>\$20,266.00</b>	<b>\$33,141.74</b>
800 <u>Other Objects</u>				
810 Dues and Fees	1,888.86	75.00		2,563.86
<b>Total Other Objects</b>	<b>\$1,888.86</b>	<b>\$75.00</b>		<b>\$2,563.86</b>
<b>Total 2100 Support Services – Students</b>	<b>\$1,517,613.77</b>	<b>\$1,694,821.95</b>	<b>\$98,790.22</b>	<b>\$4,096,273.35</b>

LEA : 103028302      Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2110 Supervision of Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	105,653.73	105,653.55		211,307.28
<b>Total Personnel Services – Salaries</b>	<b>\$105,653.73</b>	<b>\$105,653.55</b>		<b>\$211,307.28</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	26,320.89	26,318.39		52,639.28
220 Social Security Contributions	7,864.37	7,863.67		15,728.04
230 PSERS Retirement Contributions	36,915.61	36,915.18		73,830.79
260 Workers' Compensation	1,056.58	1,056.49		2,113.07
<b>Total Personnel Services – Employee Benefits</b>	<b>\$72,157.45</b>	<b>\$72,153.73</b>		<b>\$144,311.18</b>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	242.00			242.00
<b>Total Purchased Property Services</b>	<b>\$242.00</b>			<b>\$242.00</b>
500 <u>Other Purchased Services</u>				
580 Travel	375.00			375.00
<b>Total Other Purchased Services</b>	<b>\$375.00</b>			<b>\$375.00</b>
600 <u>Supplies</u>				
610 General Supplies	5,286.14	3,306.30	20,266.00	28,858.44
<b>Total Supplies</b>	<b>\$5,286.14</b>	<b>\$3,306.30</b>	<b>\$20,266.00</b>	<b>\$28,858.44</b>
800 <u>Other Objects</u>				
810 Dues and Fees	1,448.86			1,448.86
<b>Total Other Objects</b>	<b>\$1,448.86</b>			<b>\$1,448.86</b>
<b>Total 2110 Supervision of Student Services</b>	<b>\$185,163.18</b>	<b>\$181,113.58</b>	<b>\$20,266.00</b>	<b>\$386,542.76</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2111 Supervision of Student Services – Head of Component	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	105,653.73	105,653.55		211,307.28
<b>Total Personnel Services – Salaries</b>	<b>\$105,653.73</b>	<b>\$105,653.55</b>		<b>\$211,307.28</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	26,320.89	26,318.39		52,639.28
220 Social Security Contributions	7,864.37	7,863.67		15,728.04
230 PSERS Retirement Contributions	36,915.61	36,915.18		73,830.79
260 Workers' Compensation	1,056.58	1,056.49		2,113.07
<b>Total Personnel Services – Employee Benefits</b>	<b>\$72,157.45</b>	<b>\$72,153.73</b>		<b>\$144,311.18</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	242.00			242.00
<b>Total Purchased Property Services</b>	<b>\$242.00</b>			<b>\$242.00</b>
<b>500 Other Purchased Services</b>				
580 Travel	375.00			375.00
<b>Total Other Purchased Services</b>	<b>\$375.00</b>			<b>\$375.00</b>
<b>600 Supplies</b>				
610 General Supplies	5,286.14	3,306.30	20,266.00	28,858.44
<b>Total Supplies</b>	<b>\$5,286.14</b>	<b>\$3,306.30</b>	<b>\$20,266.00</b>	<b>\$28,858.44</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,448.86			1,448.86
<b>Total Other Objects</b>	<b>\$1,448.86</b>			<b>\$1,448.86</b>
<b>Total 2111 Supervision of Student Services – Head of Component</b>	<b>\$185,163.18</b>	<b>\$181,113.58</b>	<b>\$20,266.00</b>	<b>\$386,542.76</b>



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2120 Guidance Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	633,302.29	765,077.45		1,398,379.74
<b>Total Personnel Services – Salaries</b>	<b>\$633,302.29</b>	<b>\$765,077.45</b>		<b>\$1,398,379.74</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	130,954.52	143,352.92		274,307.44
220 Social Security Contributions	46,935.20	57,265.41		104,200.61
230 PSERS Retirement Contributions	221,276.29	264,423.00		485,699.29
260 Workers' Compensation	6,333.33	7,650.71		13,984.04
<b>Total Personnel Services – Employee Benefits</b>	<b>\$405,499.34</b>	<b>\$472,692.04</b>		<b>\$878,191.38</b>
500 <u>Other Purchased Services</u>				
580 Travel		95.75		95.75
<b>Total Other Purchased Services</b>		<b>\$95.75</b>		<b>\$95.75</b>
600 <u>Supplies</u>				
610 General Supplies	1,266.37			1,266.37
<b>Total Supplies</b>	<b>\$1,266.37</b>			<b>\$1,266.37</b>
<b>Total 2120 Guidance Services</b>	<b>\$1,040,068.00</b>	<b>\$1,237,865.24</b>		<b>\$2,277,933.24</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2140 Psychological Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	153,993.36	153,992.57		307,985.93
<b>Total Personnel Services – Salaries</b>	<b>\$153,993.36</b>	<b>\$153,992.57</b>		<b>\$307,985.93</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	35,105.03	35,081.10	9,926.53	80,112.66
220 Social Security Contributions	11,459.17	11,458.09		22,917.26
230 PSERS Retirement Contributions	53,805.20	53,804.93		107,610.13
260 Workers' Compensation	1,540.22	1,539.72		3,079.94
<b>Total Personnel Services – Employee Benefits</b>	<b>\$101,909.62</b>	<b>\$101,883.84</b>	<b>\$9,926.53</b>	<b>\$213,719.99</b>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	34,235.00	18,335.00		52,570.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$34,235.00</b>	<b>\$18,335.00</b>		<b>\$52,570.00</b>
500 <u>Other Purchased Services</u>				
580 Travel	185.55	158.85		344.40
<b>Total Other Purchased Services</b>	<b>\$185.55</b>	<b>\$158.85</b>		<b>\$344.40</b>
600 <u>Supplies</u>				
610 General Supplies	1,619.06	1,397.87		3,016.93
<b>Total Supplies</b>	<b>\$1,619.06</b>	<b>\$1,397.87</b>		<b>\$3,016.93</b>
800 <u>Other Objects</u>				
810 Dues and Fees	440.00	75.00		515.00
<b>Total Other Objects</b>	<b>\$440.00</b>	<b>\$75.00</b>		<b>\$515.00</b>
<b>Total 2140 Psychological Services</b>	<b>\$292,382.59</b>	<b>\$275,843.13</b>	<b>\$9,926.53</b>	<b>\$578,152.25</b>

LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2160 Social Work Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries			33,503.18	467,313.75
<b>Total Personnel Services – Salaries</b>			<b>\$33,503.18</b>	<b>\$467,313.75</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider			2,303.65	67,993.07
220 Social Security Contributions			2,518.15	35,077.20
230 PSERS Retirement Contributions			11,706.02	163,279.53
260 Workers' Compensation			335.02	4,673.28
<b>Total Personnel Services – Employee Benefits</b>			<b>\$16,862.84</b>	<b>\$271,023.08</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				619.84
<b>Total Other Purchased Services</b>				<b>\$619.84</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				600.00
<b>Total Other Objects</b>				<b>\$600.00</b>
<b>Total 2160 Social Work Services</b>			<b>\$50,366.02</b>	<b>\$739,556.67</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2170 Student Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				52,574.73
Total Personnel Services – Salaries				\$52,574.73
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				20,503.45
220 Social Security Contributions				3,883.39
230 PSERS Retirement Contributions				18,369.47
260 Workers' Compensation				525.72
Total Personnel Services – Employee Benefits				\$43,282.03
Total 2170 Student Accounting Services				\$95,856.76

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2190 Other Student Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services – lus			500.00	500.00
330 Other Professional Services			17,500.00	17,500.00
Total Purchased Professional and Technical Services			\$18,000.00	\$18,000.00
500 <u>Other Purchased Services</u>				
510 Student Transportation Services			231.67	231.67
Total Other Purchased Services			\$231.67	\$231.67
Total 2190 Other Student Services			\$18,231.67	\$18,231.67

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	424,832.41	365,626.38		790,458.79
<b>Total Personnel Services – Salaries</b>	<b>\$424,832.41</b>	<b>\$365,626.38</b>		<b>\$790,458.79</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	73,253.85	39,372.14		112,625.99
220 Social Security Contributions	31,752.69	27,428.67		59,181.36
230 PSERS Retirement Contributions	147,975.98	127,413.56		275,389.54
260 Workers' Compensation	4,247.82	3,655.60		7,903.42
<b>Total Personnel Services – Employee Benefits</b>	<b>\$257,230.34</b>	<b>\$197,869.97</b>		<b>\$455,100.31</b>
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services	15,545.25	2,605.25	29,194.41	47,344.91
<b>Total Purchased Professional and Technical Services</b>	<b>\$15,545.25</b>	<b>\$2,605.25</b>	<b>\$29,194.41</b>	<b>\$47,344.91</b>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	499.98	1,000.00		1,499.98
<b>Total Purchased Property Services</b>	<b>\$499.98</b>	<b>\$1,000.00</b>		<b>\$1,499.98</b>
500 <u>Other Purchased Services</u>				
580 Travel	654.59	3,734.67		4,389.26
<b>Total Other Purchased Services</b>	<b>\$654.59</b>	<b>\$3,734.67</b>		<b>\$4,389.26</b>
600 <u>Supplies</u>				
610 General Supplies	5,807.52	3,021.38		8,828.90
640 Books and Periodicals	68,298.14	41,475.88		109,774.02
650 Supplies & Fees – Technology Related	18,500.00	5,999.99		24,499.99
<b>Total Supplies</b>	<b>\$92,605.66</b>	<b>\$50,497.25</b>		<b>\$143,102.91</b>
700 <u>Property</u>				
758 Capitalized Technology Software - Original	999.35	1,000.00		1,999.35
768 Capitalized Technology Software - Replacement	3,199.99	1,000.00		4,199.99
<b>Total Property</b>	<b>\$4,199.34</b>	<b>\$2,000.00</b>		<b>\$6,199.34</b>
<b>Total 2200 Support Services – Instructional Staff</b>	<b>\$795,567.57</b>	<b>\$623,333.52</b>	<b>\$29,194.41</b>	<b>\$1,448,095.50</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2220 Technology Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries		5,743.98		5,743.98
Total Personnel Services – Salaries		\$5,743.98		\$5,743.98
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions		427.64		427.64
230 PSERS Retirement Contributions		2,006.92		2,006.92
260 Workers’ Compensation		57.43		57.43
Total Personnel Services – Employee Benefits		\$2,491.99		\$2,491.99
Total 2220 Technology Support Services		\$8,235.97		\$8,235.97

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2240 Computer-Assisted Instruction Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	13,615.92	12,308.94		25,924.86
Total Personnel Services – Salaries	\$13,615.92	\$12,308.94		\$25,924.86
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	1,025.95	925.75		1,951.70
230 PSERS Retirement Contributions	4,757.40	4,300.72		9,058.12
260 Workers’ Compensation	136.10	123.07		259.17
Total Personnel Services – Employee Benefits	\$5,919.45	\$5,349.54		\$11,268.99
Total 2240 Computer-Assisted Instruction Support Services	\$19,535.37	\$17,658.48		\$37,193.85



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2250 School Library Services	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	250,334.26	192,836.12		443,170.38
<b>Total Personnel Services – Salaries</b>	<b>\$250,334.26</b>	<b>\$192,836.12</b>		<b>\$443,170.38</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	66,839.39	32,957.79		99,797.18
220 Social Security Contributions	18,635.54	14,430.83		33,066.37
230 PSERS Retirement Contributions	87,341.72	67,376.91		154,718.63
260 Workers' Compensation	2,503.35	1,928.19		4,431.54
<b>Total Personnel Services – Employee Benefits</b>	<b>\$175,320.00</b>	<b>\$116,693.72</b>		<b>\$292,013.72</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	499.98	1,000.00		1,499.98
<b>Total Purchased Property Services</b>	<b>\$499.98</b>	<b>\$1,000.00</b>		<b>\$1,499.98</b>
<b>600 Supplies</b>				
610 General Supplies	5,807.52	3,021.38		8,828.90
640 Books and Periodicals	68,298.14	41,475.88		109,774.02
650 Supplies & Fees – Technology Related	18,500.00	5,999.99		24,499.99
<b>Total Supplies</b>	<b>\$92,605.66</b>	<b>\$50,497.25</b>		<b>\$143,102.91</b>
<b>700 Property</b>				
758 Capitalized Technology Software - Original	999.35	1,000.00		1,999.35
768 Capitalized Technology Software - Replacement	3,199.99	1,000.00		4,199.99
<b>Total Property</b>	<b>\$4,199.34</b>	<b>\$2,000.00</b>		<b>\$6,199.34</b>
<b>Total 2250 School Library Services</b>	<b>\$522,959.24</b>	<b>\$363,027.09</b>		<b>\$885,986.33</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2260 Instruction and Curriculum Development Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries	154,831.47	153,068.36		307,899.83
<b>Total Personnel Services – Salaries</b>	<b>\$154,831.47</b>	<b>\$153,068.36</b>		<b>\$307,899.83</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	6,414.46	6,414.35		12,828.81
220 Social Security Contributions	11,636.66	11,519.68		23,156.34
230 PSERS Retirement Contributions	53,762.70	53,145.89		106,908.59
260 Workers' Compensation	1,547.92	1,530.23		3,078.15
<b>Total Personnel Services – Employee Benefits</b>	<b>\$73,361.74</b>	<b>\$72,610.15</b>		<b>\$145,971.89</b>
<b>Total 2260 Instruction and Curriculum Development Services</b>	<b>\$228,193.21</b>	<b>\$225,678.51</b>		<b>\$453,871.72</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2270 Instructional Staff Professional Development Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	6,050.76	1,668.98		7,719.74
<b>Total Personnel Services – Salaries</b>	<b>\$6,050.76</b>	<b>\$1,668.98</b>		<b>\$7,719.74</b>
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions	454.54	124.77		579.31
230 PSERS Retirement Contributions	2,114.16	583.12		2,697.28
260 Workers’ Compensation	60.45	16.68		77.13
<b>Total Personnel Services – Employee Benefits</b>	<b>\$2,629.15</b>	<b>\$724.57</b>		<b>\$3,353.72</b>
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services	15,545.25	2,605.25	29,194.41	47,344.91
<b>Total Purchased Professional and Technical Services</b>	<b>\$15,545.25</b>	<b>\$2,605.25</b>	<b>\$29,194.41</b>	<b>\$47,344.91</b>
500 <u>Other Purchased Services</u>				
580 Travel	654.59	3,734.67		4,389.26
<b>Total Other Purchased Services</b>	<b>\$654.59</b>	<b>\$3,734.67</b>		<b>\$4,389.26</b>
<b>Total 2270 Instructional Staff Professional Development Services</b>	<b>\$24,879.75</b>	<b>\$8,733.47</b>	<b>\$29,194.41</b>	<b>\$62,807.63</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2300 Support Services – Administration	Elementary	Secondary	Federal	Total
<b>100 Personnel Services – Salaries</b>				
100 Personnel Services – Salaries	1,102,283.06	880,052.30		2,273,968.66
<b>Total Personnel Services – Salaries</b>	<b>\$1,102,283.06</b>	<b>\$880,052.30</b>		<b>\$2,273,968.66</b>
<b>200 Personnel Services – Employee Benefits</b>				
210 Group Insurance – Contracted Provider	244,030.61	192,378.48		470,546.74
220 Social Security Contributions	82,694.20	66,950.90		170,012.36
230 PSERS Retirement Contributions	381,435.94	304,880.75		771,241.79
260 Workers' Compensation	11,084.52	8,964.00		22,562.58
280 Other Post-Employment Benefits (OPEB)				3,683.40
<b>Total Personnel Services – Employee Benefits</b>	<b>\$719,245.27</b>	<b>\$573,174.13</b>		<b>\$1,438,046.87</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services		6,750.00		367,094.92
<b>Total Purchased Professional and Technical Services</b>		<b>\$6,750.00</b>		<b>\$367,094.92</b>
<b>400 Purchased Property Services</b>				
440 Rentals	22,468.32	22,467.96		44,936.28
<b>Total Purchased Property Services</b>	<b>\$22,468.32</b>	<b>\$22,467.96</b>		<b>\$44,936.28</b>
<b>500 Other Purchased Services</b>				
520 Insurance – General				21,694.53
530 Communications	15,025.00	15,025.00		30,050.00
550 Printing and Binding				(355.00)
580 Travel	2,264.21	1,657.12		14,302.04
<b>Total Other Purchased Services</b>	<b>\$17,289.21</b>	<b>\$16,682.12</b>		<b>\$65,691.57</b>
<b>600 Supplies</b>				
610 General Supplies	7,414.60	1,450.90	2,478.60	40,261.34
<b>Total Supplies</b>	<b>\$7,414.60</b>	<b>\$1,450.90</b>	<b>\$2,478.60</b>	<b>\$40,261.34</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement		30.99		3,121.09
<b>Total Property</b>		<b>\$30.99</b>		<b>\$3,121.09</b>
<b>800 Other Objects</b>				
810 Dues and Fees	4,343.00	2,380.00		320,668.58
<b>Total Other Objects</b>	<b>\$4,343.00</b>	<b>\$2,380.00</b>		<b>\$320,668.58</b>
<b>Total 2300 Support Services – Administration</b>	<b>\$1,873,043.46</b>	<b>\$1,502,988.40</b>	<b>\$2,478.60</b>	<b>\$4,553,789.31</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2310 Board Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
520 Insurance – General				10,596.00
Total Other Purchased Services				\$10,596.00
600 <u>Supplies</u>				
610 General Supplies				8,422.32
Total Supplies				\$8,422.32
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				3,090.10
Total Property				\$3,090.10
800 <u>Other Objects</u>				
810 Dues and Fees				24,780.58
Total Other Objects				\$24,780.58
Total 2310 Board Services				\$46,889.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2330 Tax Assessment and Collection Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				40,248.00
Total Personnel Services – Salaries				\$40,248.00
200 <u>Personnel Services – Employee Benefits</u>				
220 Social Security Contributions				3,078.92
Total Personnel Services – Employee Benefits				\$3,078.92
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				78,108.95
Total Purchased Professional and Technical Services				\$78,108.95
500 <u>Other Purchased Services</u>				
520 Insurance – General				11,098.53
Total Other Purchased Services				\$11,098.53
600 <u>Supplies</u>				
610 General Supplies				1,667.61
Total Supplies				\$1,667.61
Total 2330 Tax Assessment and Collection Services				\$134,202.01

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2350 Legal and Accounting Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				245,830.98
Total Purchased Professional and Technical Services				\$245,830.98
Total 2350 Legal and Accounting Services				\$245,830.98

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2360 Office of the Superintendent / Executive Director Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				251,385.30
<b>Total Personnel Services – Salaries</b>				<b>\$251,385.30</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				34,137.65
220 Social Security Contributions				17,288.34
230 PSERS Retirement Contributions				84,925.10
260 Workers' Compensation				2,514.06
280 Other Post-Employment Benefits (OPEB)				3,683.40
<b>Total Personnel Services – Employee Benefits</b>				<b>\$142,548.55</b>
<b>500 <u>Other Purchased Services</u></b>				
530 Communications	15,025.00	15,025.00		30,050.00
550 Printing and Binding				(355.00)
580 Travel				10,380.71
<b>Total Other Purchased Services</b>	<b>\$15,025.00</b>	<b>\$15,025.00</b>		<b>\$40,075.71</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies			2,478.60	21,305.91
<b>Total Supplies</b>			<b>\$2,478.60</b>	<b>\$21,305.91</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				17,677.00
<b>Total Other Objects</b>				<b>\$17,677.00</b>
<b>Total 2360 Office of the Superintendent / Executive Director Services</b>	<b>\$15,025.00</b>	<b>\$15,025.00</b>	<b>\$2,478.60</b>	<b>\$472,992.47</b>



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2370 Community Relations Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				12,100.00
Total Purchased Professional and Technical Services				\$12,100.00
Total 2370 Community Relations Services				\$12,100.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	1,102,283.06	880,052.30		1,982,335.36
Total Personnel Services – Salaries	\$1,102,283.06	\$880,052.30		\$1,982,335.36
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	244,030.61	192,378.48		436,409.09
220 Social Security Contributions	82,694.20	66,950.90		149,645.10
230 PSERS Retirement Contributions	381,435.94	304,880.75		686,316.69
260 Workers' Compensation	11,084.52	8,964.00		20,048.52
Total Personnel Services – Employee Benefits	\$719,245.27	\$573,174.13		\$1,292,419.40
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services		6,750.00		6,750.00
Total Purchased Professional and Technical Services		\$6,750.00		\$6,750.00
400 <u>Purchased Property Services</u>				
440 Rentals	22,468.32	22,467.96		44,936.28
Total Purchased Property Services	\$22,468.32	\$22,467.96		\$44,936.28
500 <u>Other Purchased Services</u>				
580 Travel	2,264.21	1,657.12		3,921.33
Total Other Purchased Services	\$2,264.21	\$1,657.12		\$3,921.33
600 <u>Supplies</u>				
610 General Supplies	7,414.60	1,450.90		8,865.50
Total Supplies	\$7,414.60	\$1,450.90		\$8,865.50
700 <u>Property</u>				
762 Capitalized Equipment - Replacement		30.99		30.99
Total Property		\$30.99		\$30.99
800 <u>Other Objects</u>				
810 Dues and Fees	4,343.00	2,380.00		6,723.00
Total Other Objects	\$4,343.00	\$2,380.00		\$6,723.00
Total 2380 Office of the Principal Services	\$1,858,018.46	\$1,487,963.40		\$3,345,981.86

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2390 Other Administration Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				24,304.99
Total Purchased Professional and Technical Services				\$24,304.99
800 <u>Other Objects</u>				
810 Dues and Fees				271,488.00
Total Other Objects				\$271,488.00
Total 2390 Other Administration Services				\$295,792.99

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2400 Support Services – Pupil Health	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries			1,413.72	466,161.24
<b>Total Personnel Services – Salaries</b>			<b>\$1,413.72</b>	<b>\$466,161.24</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				103,551.18
220 Social Security Contributions			108.14	34,749.44
230 PSERS Retirement Contributions			493.96	154,745.63
260 Workers' Compensation			14.13	4,661.81
280 Other Post-Employment Benefits (OPEB)				30,475.00
<b>Total Personnel Services – Employee Benefits</b>			<b>\$616.23</b>	<b>\$328,183.06</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
323 Professional Educational Services – Other Educational Agencies			80,656.17	82,932.27
330 Other Professional Services				22,578.12
<b>Total Purchased Professional and Technical Services</b>			<b>\$80,656.17</b>	<b>\$105,510.39</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services				1,070.00
<b>Total Purchased Property Services</b>				<b>\$1,070.00</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				10.30
<b>Total Other Purchased Services</b>				<b>\$10.30</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies			2,605.09	8,176.52
<b>Total Supplies</b>			<b>\$2,605.09</b>	<b>\$8,176.52</b>
<b>Total 2400 Support Services – Pupil Health</b>			<b>\$85,291.21</b>	<b>\$909,111.51</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2420 Medical Services

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

300 Purchased Professional and Technical Services

330 Other Professional Services			21,450.12
---------------------------------	--	--	-----------

<b>Total Purchased Professional and Technical Services</b>			<b>\$21,450.12</b>
--	--	--	--------------------

<b>Total 2420 Medical Services</b>			<b>\$21,450.12</b>
------------------------------------	--	--	--------------------

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2430 Dental Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				1,128.00
Total Purchased Professional and Technical Services				\$1,128.00
Total 2430 Dental Services				\$1,128.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2440 Nursing Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries			1,413.72	466,161.24
Total Personnel Services – Salaries			\$1,413.72	\$466,161.24
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				103,551.18
220 Social Security Contributions			108.14	34,749.44
230 PSERS Retirement Contributions			493.96	154,745.63
260 Workers' Compensation			14.13	4,661.81
280 Other Post-Employment Benefits (OPEB)				30,475.00
Total Personnel Services – Employee Benefits			\$616.23	\$328,183.06
300 <u>Purchased Professional and Technical Services</u>				
323 Professional Educational Services – Other Educational Agencies			80,656.17	82,932.27
Total Purchased Professional and Technical Services			\$80,656.17	\$82,932.27
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,070.00
Total Purchased Property Services				\$1,070.00
500 <u>Other Purchased Services</u>				
580 Travel				10.30
Total Other Purchased Services				\$10.30
600 <u>Supplies</u>				
610 General Supplies			2,605.09	8,176.52
Total Supplies			\$2,605.09	\$8,176.52
Total 2440 Nursing Services			\$85,291.21	\$886,533.39

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2500 Support Services – Business	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				346,766.87
Total Personnel Services – Salaries				\$346,766.87
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				83,963.81
220 Social Security Contributions				25,935.32
230 PSERS Retirement Contributions				120,252.15
260 Workers' Compensation				3,467.60
Total Personnel Services – Employee Benefits				\$233,618.88
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				76,009.64
Total Purchased Professional and Technical Services				\$76,009.64
400 <u>Purchased Property Services</u>				
440 Rentals				81,013.93
Total Purchased Property Services				\$81,013.93
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				8,377.65
580 Travel				1,693.11
Total Other Purchased Services				\$10,070.76
600 <u>Supplies</u>				
610 General Supplies				12,887.41
650 Supplies & Fees – Technology Related				3,000.00
Total Supplies				\$15,887.41
800 <u>Other Objects</u>				
810 Dues and Fees				1,620.00
Total Other Objects				\$1,620.00
Total 2500 Support Services – Business				\$764,987.49



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2510 Fiscal Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				278,640.38
Total Personnel Services – Salaries				\$278,640.38
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				54,855.07
220 Social Security Contributions				20,927.66
230 PSERS Retirement Contributions				96,448.63
260 Workers' Compensation				2,786.27
Total Personnel Services – Employee Benefits				\$175,017.63
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				76,009.64
Total Purchased Professional and Technical Services				\$76,009.64
400 <u>Purchased Property Services</u>				
440 Rentals				14,390.61
Total Purchased Property Services				\$14,390.61
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				8,377.65
580 Travel				1,693.11
Total Other Purchased Services				\$10,070.76
600 <u>Supplies</u>				
610 General Supplies				3,172.42
650 Supplies & Fees – Technology Related				3,000.00
Total Supplies				\$6,172.42
800 <u>Other Objects</u>				
810 Dues and Fees				1,620.00
Total Other Objects				\$1,620.00
Total 2510 Fiscal Services				\$561,921.44

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

<b>General Fund (10)</b>				
<b>2519 Other Fiscal Services</b>	<b><u>Elementary</u></b>	<b><u>Secondary</u></b>	<b><u>Federal</u></b>	<b><u>Total</u></b>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				278,640.38
<b>Total Personnel Services – Salaries</b>				<b>\$278,640.38</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				54,855.07
220 Social Security Contributions				20,927.66
230 PSERS Retirement Contributions				96,448.63
260 Workers' Compensation				2,786.27
<b>Total Personnel Services – Employee Benefits</b>				<b>\$175,017.63</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				76,009.64
<b>Total Purchased Professional and Technical Services</b>				<b>\$76,009.64</b>
<b>400 <u>Purchased Property Services</u></b>				
440 Rentals				14,390.61
<b>Total Purchased Property Services</b>				<b>\$14,390.61</b>
<b>500 <u>Other Purchased Services</u></b>				
549 Other Advertising/Public Relations				8,377.65
580 Travel				1,693.11
<b>Total Other Purchased Services</b>				<b>\$10,070.76</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies				3,172.42
650 Supplies & Fees – Technology Related				3,000.00
<b>Total Supplies</b>				<b>\$6,172.42</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				1,620.00
<b>Total Other Objects</b>				<b>\$1,620.00</b>
<b>Total 2519 Other Fiscal Services</b>				<b>\$561,921.44</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2540 Printing, Publishing and Duplicating Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				68,126.49
Total Personnel Services – Salaries				\$68,126.49
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				29,108.74
220 Social Security Contributions				5,007.66
230 PSERS Retirement Contributions				23,803.52
260 Workers' Compensation				681.33
Total Personnel Services – Employee Benefits				\$58,601.25
400 <u>Purchased Property Services</u>				
440 Rentals				66,623.32
Total Purchased Property Services				\$66,623.32
600 <u>Supplies</u>				
610 General Supplies				9,714.99
Total Supplies				\$9,714.99
Total 2540 Printing, Publishing and Duplicating Services				\$203,066.05

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries			7,950.75	2,893,511.36
<b>Total Personnel Services – Salaries</b>			<b>\$7,950.75</b>	<b>\$2,893,511.36</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				653,793.20
220 Social Security Contributions				215,311.99
230 PSERS Retirement Contributions				1,015,927.01
250 Unemployment Compensation				630.00
260 Workers' Compensation			79.51	29,045.03
<b>Total Personnel Services – Employee Benefits</b>			<b>\$79.51</b>	<b>\$1,914,707.23</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
350 Security / Safety Services				294,148.94
390 Other Purchased Professional and Technical Services				8,073.98
<b>Total Purchased Professional and Technical Services</b>				<b>\$302,222.92</b>
<b>400 <u>Purchased Property Services</u></b>				
410 Cleaning Services				68,069.68
420 Utility Services				169,277.96
430 Repairs and Maintenance Services			40,268.00	406,697.92
440 Rentals				9,731.79
<b>Total Purchased Property Services</b>			<b>\$40,268.00</b>	<b>\$653,777.35</b>
<b>500 <u>Other Purchased Services</u></b>				
521 Fire Insurance				155,050.00
522 Automotive Liability Insurance				6,671.00
530 Communications				84,790.36
580 Travel				2,521.91
<b>Total Other Purchased Services</b>				<b>\$249,033.27</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	179,631.33	197,784.49	10,322.81	387,738.63
620 Energy				1,384,371.09
<b>Total Supplies</b>	<b>\$179,631.33</b>	<b>\$197,784.49</b>	<b>\$10,322.81</b>	<b>\$1,772,109.72</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional				6,223.87
762 Capitalized Equipment - Replacement				63,818.63
<b>Total Property</b>				<b>\$70,042.50</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				3,709.00
<b>Total Other Objects</b>				<b>\$3,709.00</b>
<b>Total 2600 Operation and Maintenance of Plant Services</b>	<b>\$179,631.33</b>	<b>\$197,784.49</b>	<b>\$58,621.07</b>	<b>\$7,859,113.35</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				172,846.91
Total Personnel Services – Salaries				\$172,846.91
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				30,549.29
220 Social Security Contributions				12,982.86
230 PSERS Retirement Contributions				60,392.81
260 Workers' Compensation				1,728.30
Total Personnel Services – Employee Benefits				\$105,653.26
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				6,200.00
440 Rentals				1,200.00
Total Purchased Property Services				\$7,400.00
500 <u>Other Purchased Services</u>				
580 Travel				2,496.29
Total Other Purchased Services				\$2,496.29
600 <u>Supplies</u>				
610 General Supplies		952.36		952.36
Total Supplies		\$952.36		\$952.36
800 <u>Other Objects</u>				
810 Dues and Fees				251.00
Total Other Objects				\$251.00
Total 2610 Supervision of Operation and Maintenance of Plant Services		\$952.36		\$289,599.82

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services – Head of Component	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				172,846.91
<b>Total Personnel Services – Salaries</b>				<b>\$172,846.91</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				30,549.29
220 Social Security Contributions				12,982.86
230 PSERS Retirement Contributions				60,392.81
260 Workers' Compensation				1,728.30
<b>Total Personnel Services – Employee Benefits</b>				<b>\$105,653.26</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services				6,200.00
440 Rentals				1,200.00
<b>Total Purchased Property Services</b>				<b>\$7,400.00</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				2,402.83
<b>Total Other Purchased Services</b>				<b>\$2,402.83</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies		952.36		952.36
<b>Total Supplies</b>		<b>\$952.36</b>		<b>\$952.36</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				251.00
<b>Total Other Objects</b>				<b>\$251.00</b>
<b>Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component</b>		<b>\$952.36</b>		<b>\$289,506.36</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
580 Travel				93.46
Total Other Purchased Services				\$93.46
Total 2619 Supervision of Operation and Maintenance of Plant Services – All Other Supervision				\$93.46

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2620 Operation of Buildings Services	Elementary	Secondary	Federal	Total
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries			7,950.75	2,720,664.45
<b>Total Personnel Services – Salaries</b>			<b>\$7,950.75</b>	<b>\$2,720,664.45</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				623,243.91
220 Social Security Contributions				202,329.13
230 PSERS Retirement Contributions				955,534.20
250 Unemployment Compensation				630.00
260 Workers' Compensation			79.51	27,316.73
<b>Total Personnel Services – Employee Benefits</b>			<b>\$79.51</b>	<b>\$1,809,053.97</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
390 Other Purchased Professional and Technical Services				8,073.98
<b>Total Purchased Professional and Technical Services</b>				<b>\$8,073.98</b>
<b>400 <u>Purchased Property Services</u></b>				
410 Cleaning Services				68,069.68
420 Utility Services				169,277.96
430 Repairs and Maintenance Services			40,268.00	333,550.49
440 Rentals				8,531.79
<b>Total Purchased Property Services</b>			<b>\$40,268.00</b>	<b>\$579,429.92</b>
<b>500 <u>Other Purchased Services</u></b>				
521 Fire Insurance				155,050.00
530 Communications				84,790.36
580 Travel				25.62
<b>Total Other Purchased Services</b>				<b>\$239,865.98</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	156,685.34	161,216.82	10,322.81	328,224.97
620 Energy				1,356,167.15
<b>Total Supplies</b>	<b>\$156,685.34</b>	<b>\$161,216.82</b>	<b>\$10,322.81</b>	<b>\$1,684,392.12</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional				6,223.87
762 Capitalized Equipment - Replacement				9,506.27
<b>Total Property</b>				<b>\$15,730.14</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees				3,458.00
<b>Total Other Objects</b>				<b>\$3,458.00</b>
<b>Total 2620 Operation of Buildings Services</b>	<b>\$156,685.34</b>	<b>\$161,216.82</b>	<b>\$58,621.07</b>	<b>\$7,060,668.56</b>



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

<b>General Fund (10)</b>				
<b>2630 Care and Upkeep of Grounds Services</b>	<b><u>Elementary</u></b>	<b><u>Secondary</u></b>	<b><u>Federal</u></b>	<b><u>Total</u></b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services				29,949.46
<b>Total Purchased Property Services</b>				<b>\$29,949.46</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	20,325.10	35,615.31		55,940.41
<b>Total Supplies</b>	<b>\$20,325.10</b>	<b>\$35,615.31</b>		<b>\$55,940.41</b>
<b>700 <u>Property</u></b>				
762 Capitalized Equipment - Replacement				6,569.36
<b>Total Property</b>				<b>\$6,569.36</b>
<b>Total 2630 Care and Upkeep of Grounds Services</b>	<b>\$20,325.10</b>	<b>\$35,615.31</b>		<b>\$92,459.23</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				32,293.00
Total Purchased Property Services				\$32,293.00
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				6,671.00
Total Other Purchased Services				\$6,671.00
600 <u>Supplies</u>				
610 General Supplies	2,620.89			2,620.89
620 Energy				28,203.94
Total Supplies	\$2,620.89			\$30,824.83
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				47,743.00
Total Property				\$47,743.00
Total 2650 Vehicle Operation and Maintenance Services (Other Than Student Transportation Vehicles)	\$2,620.89			\$117,531.83

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2660 Safety and Security Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
350 Security / Safety Services				294,148.94
Total Purchased Professional and Technical Services				\$294,148.94
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,704.97
Total Purchased Property Services				\$4,704.97
Total 2660 Safety and Security Services				\$298,853.91

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2700 Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				39,613.92
Total Personnel Services – Salaries				\$39,613.92
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				8,904.42
220 Social Security Contributions				2,934.58
230 PSERS Retirement Contributions				13,841.03
260 Workers' Compensation				396.14
Total Personnel Services – Employee Benefits				\$26,076.17
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			138.00	68,685.30
Total Purchased Professional and Technical Services			\$138.00	\$68,685.30
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			86,394.15	3,546,030.48
519 Student Transportation Services From Other Sources			177.57	177.57
Total Other Purchased Services			\$86,571.72	\$3,546,208.05
600 <u>Supplies</u>				
610 General Supplies				89.95
620 Energy				76,322.25
650 Supplies & Fees – Technology Related				6,503.48
Total Supplies				\$82,915.68
Total 2700 Student Transportation Services			\$86,709.72	\$3,763,499.12

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2710 Supervision of Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				39,613.92
Total Personnel Services – Salaries				\$39,613.92
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				8,904.42
220 Social Security Contributions				2,934.58
230 PSERS Retirement Contributions				13,841.03
260 Workers' Compensation				396.14
Total Personnel Services – Employee Benefits				\$26,076.17
600 <u>Supplies</u>				
610 General Supplies				89.95
650 Supplies & Fees – Technology Related				6,503.48
Total Supplies				\$6,593.43
Total 2710 Supervision of Student Transportation Services				\$72,283.52

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2719 Supervision of Student Transportation Services – All Other Supervision	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				39,613.92
Total Personnel Services – Salaries				\$39,613.92
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				8,904.42
220 Social Security Contributions				2,934.58
230 PSERS Retirement Contributions				13,841.03
260 Workers' Compensation				396.14
Total Personnel Services – Employee Benefits				\$26,076.17
600 <u>Supplies</u>				
610 General Supplies				89.95
650 Supplies & Fees – Technology Related				6,503.48
Total Supplies				\$6,593.43
Total 2719 Supervision of Student Transportation Services – All Other Supervision				\$72,283.52

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2720 Vehicle Operation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				2,544,468.94
Total Other Purchased Services				\$2,544,468.94
600 <u>Supplies</u>				
620 Energy				76,322.25
Total Supplies				\$76,322.25
Total 2720 Vehicle Operation Services				\$2,620,791.19

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2730 Monitoring Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers				246,979.68
Total Other Purchased Services				\$246,979.68
Total 2730 Monitoring Services				\$246,979.68



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2750 Nonpublic Transportation	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
513 Contracted Carriers			86,394.15	754,581.86
Total Other Purchased Services			\$86,394.15	\$754,581.86
Total 2750 Nonpublic Transportation			\$86,394.15	\$754,581.86

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2790 Other Student Transportation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services			138.00	68,685.30
Total Purchased Professional and Technical Services			\$138.00	\$68,685.30
500 <u>Other Purchased Services</u>				
519 Student Transportation Services From Other Sources			177.57	177.57
Total Other Purchased Services			\$177.57	\$177.57
Total 2790 Other Student Transportation Services			\$315.57	\$68,862.87

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2800 Support Services – Central	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				684,751.10
<b>Total Personnel Services – Salaries</b>				<b>\$684,751.10</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				148,378.47
220 Social Security Contributions				50,967.32
230 PSERS Retirement Contributions				237,302.06
240 Tuition Reimbursement				5,636.50
260 Workers' Compensation				6,848.15
<b>Total Personnel Services – Employee Benefits</b>				<b>\$449,132.50</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				33,838.07
340 Technical Services				2,679.30
360 Employee Training and Development Services			2,700.00	5,731.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$2,700.00</b>	<b>\$42,248.37</b>
<b>500 <u>Other Purchased Services</u></b>				
549 Other Advertising/Public Relations				6,285.65
580 Travel				406.36
<b>Total Other Purchased Services</b>				<b>\$6,692.01</b>
<b>600 <u>Supplies</u></b>				
650 Supplies & Fees – Technology Related			39,921.49	191,735.24
<b>Total Supplies</b>			<b>\$39,921.49</b>	<b>\$191,735.24</b>
<b>700 <u>Property</u></b>				
752 Capital Equipment – Original and Additional				19,250.43
758 Capitalized Technology Software - Original			800.00	800.00
766 Capitalized Technology Equipment – Replacement				13,858.91
<b>Total Property</b>			<b>\$800.00</b>	<b>\$33,909.34</b>
<b>Total 2800 Support Services – Central</b>			<b>\$43,421.49</b>	<b>\$1,408,468.56</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2810 Planning, Research, Development and Evaluation Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				417,828.91
Total Personnel Services – Salaries				\$417,828.91
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				82,760.64
220 Social Security Contributions				31,207.44
230 PSERS Retirement Contributions				145,012.88
260 Workers' Compensation				4,178.23
Total Personnel Services – Employee Benefits				\$263,159.19
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				2,679.30
Total Purchased Professional and Technical Services				\$2,679.30
500 <u>Other Purchased Services</u>				
580 Travel				406.36
Total Other Purchased Services				\$406.36
600 <u>Supplies</u>				
650 Supplies & Fees – Technology Related			39,921.49	191,735.24
Total Supplies			\$39,921.49	\$191,735.24
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				19,250.43
758 Capitalized Technology Software - Original			800.00	800.00
766 Capitalized Technology Equipment – Replacement				13,858.91
Total Property			\$800.00	\$33,909.34
Total 2810 Planning, Research, Development and Evaluation Services			\$40,721.49	\$909,718.34

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2830 Staff Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries				209,561.29
<b>Total Personnel Services – Salaries</b>				<b>\$209,561.29</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider				51,895.43
220 Social Security Contributions				15,485.01
230 PSERS Retirement Contributions				72,549.50
240 Tuition Reimbursement				5,636.50
260 Workers' Compensation				2,095.82
<b>Total Personnel Services – Employee Benefits</b>				<b>\$147,662.26</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
330 Other Professional Services				33,838.07
360 Employee Training and Development Services			2,700.00	5,731.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$2,700.00</b>	<b>\$39,569.07</b>
<b>500 <u>Other Purchased Services</u></b>				
549 Other Advertising/Public Relations				6,285.65
<b>Total Other Purchased Services</b>				<b>\$6,285.65</b>
<b>Total 2830 Staff Services</b>			<b>\$2,700.00</b>	<b>\$403,078.27</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2831 Supervision of Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				51,871.06
Total Personnel Services – Salaries				\$51,871.06
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				1,189.35
220 Social Security Contributions				3,813.12
230 PSERS Retirement Contributions				17,452.50
260 Workers' Compensation				518.68
Total Personnel Services – Employee Benefits				\$22,973.65
Total 2831 Supervision of Staff Services				\$74,844.71

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2834 Staff Development Services – Non-Instructional, Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services			2,700.00	4,675.00
Total Purchased Professional and Technical Services			\$2,700.00	\$4,675.00
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$2,700.00	\$4,675.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
200 <u>Personnel Services – Employee Benefits</u>				
240 Tuition Reimbursement				5,636.50
Total Personnel Services – Employee Benefits				\$5,636.50
300 <u>Purchased Professional and Technical Services</u>				
360 Employee Training and Development Services				1,056.00
Total Purchased Professional and Technical Services				\$1,056.00
Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only				\$6,692.50



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2839 Other Staff Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				157,690.23
Total Personnel Services – Salaries				\$157,690.23
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				50,706.08
220 Social Security Contributions				11,671.89
230 PSERS Retirement Contributions				55,097.00
260 Workers' Compensation				1,577.14
Total Personnel Services – Employee Benefits				\$119,052.11
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				33,838.07
Total Purchased Professional and Technical Services				\$33,838.07
500 <u>Other Purchased Services</u>				
549 Other Advertising/Public Relations				6,285.65
Total Other Purchased Services				\$6,285.65
Total 2839 Other Staff Services				\$316,866.06

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2840 Data Processing Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				27,312.79
Total Personnel Services – Salaries				\$27,312.79
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				10,082.79
220 Social Security Contributions				2,022.53
230 PSERS Retirement Contributions				9,542.99
260 Workers' Compensation				273.64
Total Personnel Services – Employee Benefits				\$21,921.95
Total 2840 Data Processing Services				\$49,234.74

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)

2850 State and Federal Agency Liaison Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				30,048.11
Total Personnel Services – Salaries				\$30,048.11
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				3,639.61
220 Social Security Contributions				2,252.34
230 PSERS Retirement Contributions				10,196.69
260 Workers' Compensation				300.46
Total Personnel Services – Employee Benefits				\$16,389.10
Total 2850 State and Federal Agency Liaison Services				\$46,437.21

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:16 PM

General Fund (10)				
2900 Other Support Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
595 IU Payments By Withholding				60,959.72
Total Other Purchased Services				\$60,959.72
Total 2900 Other Support Services				\$60,959.72

Page - 58 of 58

[illegible][illegible][illegible]

60,959.72

**\$60,959.72**

**\$60,959.72**

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:26 PM

General Fund (10)

3000 Operation of Non-Instructional Services		<u>Total</u>
100 <u>Personnel Services – Salaries</u>		
100 Personnel Services – Salaries		1,000,586.49
<b>Total Personnel Services – Salaries</b>		<b>\$1,000,586.49</b>
200 <u>Personnel Services – Employee Benefits</u>		
210 Group Insurance – Contracted Provider		59,642.65
220 Social Security Contributions		74,964.20
230 PSERS Retirement Contributions		325,385.35
260 Workers' Compensation		10,013.51
<b>Total Personnel Services – Employee Benefits</b>		<b>\$470,005.71</b>
300 <u>Purchased Professional and Technical Services</u>		
329 Professional Educational Services – Other		6,800.00
330 Other Professional Services		45,990.00
350 Security / Safety Services		6,221.40
390 Other Purchased Professional and Technical Services		750.00
<b>Total Purchased Professional and Technical Services</b>		<b>\$59,761.40</b>
400 <u>Purchased Property Services</u>		
410 Cleaning Services		2,690.20
430 Repairs and Maintenance Services		14,840.51
<b>Total Purchased Property Services</b>		<b>\$17,530.71</b>
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		102,502.04
520 Insurance – General		28,319.00
580 Travel		8,890.43
591 Services Purchased Locally		12,578.88
599 Other Miscellaneous Purchased Services		56,021.45
<b>Total Other Purchased Services</b>		<b>\$208,311.80</b>
600 <u>Supplies</u>		
610 General Supplies		112,023.33
630 Food		1,063.87
640 Books and Periodicals		17,548.17
<b>Total Supplies</b>		<b>\$130,635.37</b>
700 <u>Property</u>		
752 Capital Equipment – Original and Additional		11,955.35
762 Capitalized Equipment - Replacement		53,635.99
<b>Total Property</b>		<b>\$65,591.34</b>
800 <u>Other Objects</u>		
810 Dues and Fees		23,744.50
860 Grants To Municipal and Community Service Organizations		26,388.30
<b>Total Other Objects</b>		<b>\$50,132.80</b>
<b>Total 3000 Operation of Non-Instructional Services</b>		<b>\$2,002,555.62</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:26 PM

General Fund (10)

3200 Student Activities

Elementary                      Secondary                      Federal                      Total

100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				970,060.80
<b>Total Personnel Services – Salaries</b>				<b>\$970,060.80</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				59,642.65
220 Social Security Contributions				73,232.69
230 PSERS Retirement Contributions				319,750.92
260 Workers' Compensation				9,708.20
<b>Total Personnel Services – Employee Benefits</b>				<b>\$462,334.46</b>
300 <u>Purchased Professional and Technical Services</u>				
329 Professional Educational Services – Other				(200.00)
330 Other Professional Services				45,990.00
350 Security / Safety Services				6,221.40
<b>Total Purchased Professional and Technical Services</b>				<b>\$52,011.40</b>
400 <u>Purchased Property Services</u>				
410 Cleaning Services				2,690.20
430 Repairs and Maintenance Services				14,840.51
<b>Total Purchased Property Services</b>				<b>\$17,530.71</b>
500 <u>Other Purchased Services</u>				
510 Student Transportation Services				102,502.04
520 Insurance – General				28,319.00
580 Travel				8,890.43
591 Services Purchased Locally				12,578.88
599 Other Miscellaneous Purchased Services				56,021.45
<b>Total Other Purchased Services</b>				<b>\$208,311.80</b>
600 <u>Supplies</u>				
610 General Supplies			90.00	101,637.81
<b>Total Supplies</b>			<b>\$90.00</b>	<b>\$101,637.81</b>
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				11,955.35
762 Capitalized Equipment - Replacement				53,635.99
<b>Total Property</b>				<b>\$65,591.34</b>
800 <u>Other Objects</u>				
810 Dues and Fees				23,744.50
860 Grants To Municipal and Community Service Organizations				9,500.00
<b>Total Other Objects</b>				<b>\$33,244.50</b>
<b>Total 3200 Student Activities</b>			<b>\$90.00</b>	<b>\$1,910,722.82</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:26 PM

General Fund (10)

3300 Community Services

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>100 <u>Personnel Services – Salaries</u></b>				
100 Personnel Services – Salaries			189.00	30,525.69
<b>Total Personnel Services – Salaries</b>			<b>\$189.00</b>	<b>\$30,525.69</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
220 Social Security Contributions			14.15	1,731.51
230 PSERS Retirement Contributions			66.04	5,634.43
260 Workers’ Compensation			1.89	305.31
<b>Total Personnel Services – Employee Benefits</b>			<b>\$82.08</b>	<b>\$7,671.25</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
329 Professional Educational Services – Other			7,000.00	7,000.00
390 Other Purchased Professional and Technical Services				750.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$7,000.00</b>	<b>\$7,750.00</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies			6,361.72	10,385.52
630 Food				1,063.87
640 Books and Periodicals			17,548.17	17,548.17
<b>Total Supplies</b>			<b>\$23,909.89</b>	<b>\$28,997.56</b>
<b>800 <u>Other Objects</u></b>				
860 Grants To Municipal and Community Service Organizations				16,888.30
<b>Total Other Objects</b>				<b>\$16,888.30</b>
<b>Total 3300 Community Services</b>			<b>\$31,180.97</b>	<b>\$91,832.80</b>



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:28 PM

General Fund (10)

4000 Facilities Acquisition, Construction and Improvement Services		<u>Total</u>
400 <u>Purchased Property Services</u>		
450 Construction Services		825,900.85
Total Purchased Property Services		\$825,900.85
Total 4000 Facilities Acquisition, Construction and Improvement Services		\$825,900.85

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:28 PM

General Fund (10)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
400 <u>Purchased Property Services</u>				
450 Construction Services			825,900.85	825,900.85
Total Purchased Property Services			\$825,900.85	\$825,900.85
Total 4600 Existing Building Improvement Services			\$825,900.85	\$825,900.85

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:39 PM

General Fund (10)

5000 Other Expenditures and Financing Uses

Total

800	<u>Other Objects</u>	
830	Interest	2,650,231.68
880	Refunds of Prior Years' Receipts	40,942.60
Total Other Objects		\$2,691,174.28
900	<u>Other Uses of Funds</u>	
910	Redemption of Principal	16,852,054.21
939	Other Fund Transfers	7,636,458.98
Total Other Uses of Funds		\$24,488,513.19
Total 5000 Other Expenditures and Financing Uses		\$27,179,687.47

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:39 PM

General Fund (10)

5100 Debt Service / Other Expenditures and Financing Uses	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				2,650,231.68
880 Refunds of Prior Years' Receipts				40,942.60
Total Other Objects				\$2,691,174.28
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				16,852,054.21
Total Other Uses of Funds				\$16,852,054.21
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$19,543,228.49

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:39 PM

General Fund (10)				
5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				7,899.68
Total Other Objects				\$7,899.68
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				182,054.21
Total Other Uses of Funds				\$182,054.21
Total 5110 Debt Service				\$189,953.89

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:39 PM

General Fund (10)

5120 Debt Service – Refunded Bonds	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				2,642,332.00
Total Other Objects				\$2,642,332.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				16,670,000.00
Total Other Uses of Funds				\$16,670,000.00
Total 5120 Debt Service – Refunded Bonds				\$19,312,332.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:39 PM

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				40,942.60
Total Other Objects				\$40,942.60
Total 5130 Refund of Prior Year Revenues / Receipts				\$40,942.60

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:39 PM

General Fund (10)

5200 Interfund Transfers – Out	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				7,636,458.98
Total Other Uses of Funds				\$7,636,458.98
Total 5200 Interfund Transfers – Out				\$7,636,458.98



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:39 PM

General Fund (10)				
5240 Debt Service Fund Transfers	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
900 <u>Other Uses of Funds</u>				
939 Other Fund Transfers				7,636,458.98
Total Other Uses of Funds				\$7,636,458.98
Total 5240 Debt Service Fund Transfers				\$7,636,458.98

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:20 PM

Other Capital Projects Fund (39)

2000 Support Services

Total

700 <u>Property</u>	
762 Capitalized Equipment - Replacement	15,477.00
Total Property	\$15,477.00
Total 2000 Support Services	\$15,477.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:20 PM

Other Capital Projects Fund (39)

2600 Operation and Maintenance of Plant Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				15,477.00
Total Property				\$15,477.00
Total 2600 Operation and Maintenance of Plant Services				\$15,477.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:20 PM

Other Capital Projects Fund (39)

2630 Care and Upkeep of Grounds Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
700 <u>Property</u>				
762 Capitalized Equipment - Replacement				15,477.00
Total Property				\$15,477.00
Total 2630 Care and Upkeep of Grounds Services				\$15,477.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:33 PM

Other Capital Projects Fund (39)

4000 Facilities Acquisition, Construction and Improvement Services

Total

300 Purchased Professional and Technical Services

330 Other Professional Services	303,408.37
---------------------------------	------------

<b>Total Purchased Professional and Technical Services</b>	<b>\$303,408.37</b>
--	---------------------

400 Purchased Property Services

450 Construction Services	606,409.48
---------------------------	------------

<b>Total Purchased Property Services</b>	<b>\$606,409.48</b>
--	---------------------

700 Property

752 Capital Equipment – Original and Additional	218,380.00
---	------------

<b>Total Property</b>	<b>\$218,380.00</b>
-----------------------	---------------------

<b>Total 4000 Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,128,197.85</b>
---	-----------------------

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:33 PM

Other Capital Projects Fund (39)

4600 Existing Building Improvement Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				303,408.37
Total Purchased Professional and Technical Services				\$303,408.37
400 <u>Purchased Property Services</u>				
450 Construction Services				606,409.48
Total Purchased Property Services				\$606,409.48
700 <u>Property</u>				
752 Capital Equipment – Original and Additional				218,380.00
Total Property				\$218,380.00
Total 4600 Existing Building Improvement Services				\$1,128,197.85

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:23 PM

Debt Service Fund (40)

2000 Support Services

Total

800 Other Objects  
810 Dues and Fees

175,418.00

Total Other Objects	\$175,418.00
Total 2000 Support Services	\$175,418.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:23 PM

Debt Service Fund (40)				
2300 Support Services – Administration	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
810 Dues and Fees				175,418.00
Total Other Objects				\$175,418.00
Total 2300 Support Services – Administration				\$175,418.00



<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100%	100%	100%	100%

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
-------------------	------------------	----------------	--------------

175,418.00

**\$175,418.00**

**\$175,418.00**

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:43 PM

Debt Service Fund (40)

5000 Other Expenditures and Financing Uses

Total

800 <u>Other Objects</u>	
830 Interest	3,565,193.00
Total Other Objects	\$3,565,193.00
900 <u>Other Uses of Funds</u>	
910 Redemption of Principal	3,895,848.00
Total Other Uses of Funds	\$3,895,848.00
Total 5000 Other Expenditures and Financing Uses	\$7,461,041.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:43 PM

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 <u>Other Objects</u>				
830 Interest				3,565,193.00
Total Other Objects				\$3,565,193.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				3,895,848.00
Total Other Uses of Funds				\$3,895,848.00
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$7,461,041.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:43 PM

Debt Service Fund (40)

5110 Debt Service	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
800 <u>Other Objects</u>				
830 Interest				3,565,193.00
Total Other Objects				\$3,565,193.00
900 <u>Other Uses of Funds</u>				
910 Redemption of Principal				3,895,848.00
Total Other Uses of Funds				\$3,895,848.00
Total 5110 Debt Service				\$7,461,041.00

LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:35:47 PM

	<u>General Fund(10)</u>	<u>Student Sponsored Activity Fund(21)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved (28)</u>	<u>Athletic / Activity(29)</u>
<b>1000 <u>Instruction</u></b>					
1100 Regular Programs - Elementary / Secondary	40,230,743.96				
1200 Special Programs - Elementary / Secondary	14,344,835.71				
1300 Vocational Education	1,603,795.62				
1400 Other Instructional Programs - Elementary / Secondary	1,755,221.08				
1500 Nonpublic School Programs	18,258.74				
<b>Total Instruction</b>	<b>\$57,952,855.11</b>				
<b>2000 <u>Support Services</u></b>					
2100 Support Services - Students	4,096,273.35				
2200 Support Services - Instructional Staff	1,448,095.50				
2300 Support Services - Administration	4,553,789.31				
2400 Support Services - Pupil Health	909,111.51				
2500 Support Services - Business	764,987.49				
2600 Operation and Maintenance of Plant Services	7,859,113.35				
2700 Student Transportation Services	3,763,499.12				
2800 Support Services - Central	1,408,468.56				
2900 Other Support Services	60,959.72				
<b>Total Support Services</b>	<b>\$24,864,297.91</b>				
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3200 Student Activities	1,910,722.82				
3300 Community Services	91,832.80				
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,002,555.62</b>				
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>					
4600 Existing Building Improvement Services	825,900.85				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$825,900.85</b>				
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5100 Debt Service / Other Expenditures and Financing Uses	19,543,228.49				
5200 Interfund Transfers - Out	7,636,458.98				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$27,179,687.47</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$112,825,296.96</b>				

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:47 PM

	<u>Capital Reserve (690.1850)(31)</u>	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>
<b>1000 <u>Instruction</u></b>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
<b>Total Instruction</b>					
<b>2000 <u>Support Services</u></b>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration				175,418.00	
2400 Support Services - Pupil Health					
2500 Support Services - Business					
2600 Operation and Maintenance of Plant Services			15,477.00		
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
<b>Total Support Services</b>			<b>\$15,477.00</b>	<b>\$175,418.00</b>	
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3200 Student Activities					
3300 Community Services					
<b>Total Operation of Non-Instructional Services</b>					
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>					
4600 Existing Building Improvement Services			1,128,197.85		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>			<b>\$1,128,197.85</b>		
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5100 Debt Service / Other Expenditures and Financing Uses				7,461,041.00	
5200 Interfund Transfers - Out					
<b>Total Other Expenditures and Financing Uses</b>				<b>\$7,461,041.00</b>	
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>			<b>\$1,143,674.85</b>	<b>\$7,636,459.00</b>	

LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:35:47 PM

	<u>Total</u>
<b>1000 <u>Instruction</u></b>	
1100 Regular Programs - Elementary / Secondary	40,230,743.96
1200 Special Programs - Elementary / Secondary	14,344,835.71
1300 Vocational Education	1,603,795.62
1400 Other Instructional Programs - Elementary / Secondary	1,755,221.08
1500 Nonpublic School Programs	18,258.74
<b>Total Instruction</b>	<b>\$57,952,855.11</b>
<b>2000 <u>Support Services</u></b>	
2100 Support Services - Students	4,096,273.35
2200 Support Services - Instructional Staff	1,448,095.50
2300 Support Services - Administration	4,729,207.31
2400 Support Services - Pupil Health	909,111.51
2500 Support Services - Business	764,987.49
2600 Operation and Maintenance of Plant Services	7,874,590.35
2700 Student Transportation Services	3,763,499.12
2800 Support Services - Central	1,408,468.56
2900 Other Support Services	60,959.72
<b>Total Support Services</b>	<b>\$25,055,192.91</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
3200 Student Activities	1,910,722.82
3300 Community Services	91,832.80
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,002,555.62</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
4600 Existing Building Improvement Services	1,954,098.70
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,954,098.70</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
5100 Debt Service / Other Expenditures and Financing Uses	27,004,269.49
5200 Interfund Transfers - Out	7,636,458.98
<b>Total Other Expenditures and Financing Uses</b>	<b>\$34,640,728.47</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$121,605,430.81</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:35:59 PM

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

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	39,882,338.38
	Total Federally Funded salaries subject to PSERS withholding	1,032,479.90

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	487,729.00
	Expenditures Funded with Carry over Title I Funds	35,251.00
Total	Title I Expenditure Data	\$522,980.00

Title IV Revenue Data

Amount	Description	Amount
	Revenue from Title IV-A-1: Student Support and Academic Enrichment Grants	3,575.00
	Revenue from Title IV-B: 21st Century Community Learning Centers	

Title V Revenue Data

Amount	Description	Amount
	Revenue from Title V-B-2: Rural and Low-Income School Programs	
	Revenue from Title V-B-1: Small Rural School Achievement (Directly from the Federal Govt)	



LEA : 103028302     Shaler Area SD

1 . <u>Current Special Education Expenditures within &lt;b&gt;Function 1000.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	13,452,996.65
2 . <u>Current Special Education Expenditures within &lt;b&gt;Function 2000.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	5,770,851.01
3 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 2100.&lt;/b&gt;\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	4,096,273.35
4 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 2200.&lt;/b&gt;\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	627,438.00
5 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 2700.&lt;/b&gt;\r\nThis data should also be included in line 2 above.\r\nSee list of exclusions in the note below.</u>	1,047,139.66
6 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 3100.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	544,298.98
7 . <u>Current Special Education Expenditures within &lt;b&gt;Sub-Function 3200.&lt;/b&gt;\r\nSee list of exclusions in the note below.</u>	553,539.44

Note: The Current Special Education Expenditure amounts for each line should be calculated as follows:

- \* Include the total expenditures for special education costs from all funds for the function/sub-function requested
- \* Exclude data from sub-functions: 1243,1450,1500,1600,1807,2280,2450,2750,2990
- \* Exclude data from objects: 322,511,512,516,561,562,564,566,592,593,594,595,596,597,700,830,899

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	6,840,903.12	494,009.10	7,334,912.22
	212 Dental Insurance	440,851.45	4,509.06	445,360.51
	215 Eye Care Insurance	56,540.77	28,678.50	85,219.27
	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	\$7,338,295.34	\$527,196.66	\$7,865,492.00
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		\$7,338,295.34	\$527,196.66	\$7,865,492.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:36:09 PM

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	624,804.20	1,457,876.47	2,082,680.67	683,379.97	1,594,553.27	2,277,933.24
2140 Psychological Services	164,548.15	383,945.69	548,493.84	173,445.67	404,706.58	578,152.25
2150 Speech Pathology and Audiology Services						
2160 Social Work Services	179,910.44	419,791.02	599,701.46	221,867.00	517,689.67	739,556.67
2260 Instruction and Curriculum Development Services	131,191.94	306,114.53	437,306.47	136,161.51	317,710.21	453,871.72
2350 Legal and Accounting Services	84,462.93	197,080.18	281,543.11	73,749.29	172,081.69	245,830.98
2420 Medical Services	6,435.04	15,015.08	21,450.12	6,435.04	15,015.08	21,450.12
2440 Nursing Services	246,803.31	575,874.39	822,677.70	265,960.02	620,573.37	886,533.39
2700 Student Transportation Services	820,213.47	1,913,831.43	2,734,044.90	1,129,049.74	2,634,449.38	3,763,499.12
Total	\$2,258,369.48	\$5,269,528.79	\$7,527,898.27	\$2,690,048.24	\$6,276,779.25	\$8,966,827.49

LEA : 103028302     Shaler Area SD

(PRINCIPAL AMOUNTS ONLY)								
<u>GOVERNMENTAL FUNDS/ ACTIVITIES</u>	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	OLTD, Ext Term Fin, Leases	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		84,515,471.00		221,288.00	13,259,092.00	960,397.00	130,336,000.00	229,292,248.00
2. Additional Debt Incurred During Year		22,783,342.00			923,788.00	42,623.00		23,749,753.00
3. Retirements and Repayments		20,575,848.00		157,468.00			22,316,000.00	43,049,316.00
4. Debt at End of Fiscal Year		86,722,965.00		63,820.00	14,182,880.00	1,003,020.00	108,020,000.00	209,992,685.00
5. Accreted Interest at End Of Fiscal Year		16,910,471.00						16,910,471.00
6. Total Debt and Accreted Interest		103,633,436.00		63,820.00	14,182,880.00	1,003,020.00	108,020,000.00	226,903,156.00
7. Current Portion P&I - Due within 1 year		7,655,770.00		65,090.00		44,515.00		7,765,375.00
8. Interest Paid during current fiscal year		5,775,445.00		5,357.00				5,780,802.00

(PRINCIPAL AMOUNTS ONLY)							
<u>PROPRIETARY FUNDS</u>							
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							

LEA : 103028302     Shaler Area SD

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	182,054.21		7,899.68	189,953.89	
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	3,895,848.00		3,565,193.00	7,461,041.00	
5110	90	Permanent Fund					
5120	10	General Fund	16,670,000.00		2,642,332.00	19,312,332.00	
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund					
5140	10	General Fund					
5140	20	Special Revenue Funds					
5140	30	Capital Projects Funds					
5140	40	Debt Service Fund					
5140	90	Permanent Fund					
Total Debt Payments - Governmental Funds			\$20,747,902.21		\$6,215,424.68	\$26,963,326.89	

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				
5140	50	Enterprise Fund				
5140	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

LEA : 103028302     Shaler Area SD

Debt Details  
Governmental Funds/ Activities

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 – CIB	11/2021		16,455,000.00	165,000.00	16,290,000.00	612,874.00	86,174.00
General Obligation Bonds/Notes – CIB	11/2021		3,130,000.00	30,000.00	3,100,000.00	114,146.00	17,229.00
General Obligation Bonds/Notes – CIB	07/2020	9,845,000.00		85,000.00	9,760,000.00	279,350.00	196,050.00
General Obligation Bonds/Notes – CIB	05/2019	12,740,000.00		5,000.00	12,735,000.00	640,275.00	635,425.00
General Obligation Bonds/Notes – CIB	05/2016	20,675,000.00		100,000.00	20,575,000.00	1,114,250.00	1,016,250.00
General Obligation Bonds/Notes – CIB	05/2016	14,020,000.00		14,000,000.00	20,000.00	5,500.00	2,902,975.00
General Obligation Bonds/Notes – CIB	05/2016	2,700,000.00		2,680,000.00	20,000.00	5,500.00	535,600.00
General Obligation Bonds/Notes – CIB	07/2016	1,360,906.00		146,644.00	1,214,262.00	189,886.00	43,226.00
General Obligation Bonds/Notes – CIB	05/2016	2,265,000.00		495,000.00	1,770,000.00	555,450.00	60,525.00
General Obligation Bonds/Notes – CIB	09/2015	460,000.00		5,000.00	455,000.00	16,297.00	11,416.00
General Obligation Bonds/Notes – CIB	08/2013	8,630,000.00		105,000.00	8,525,000.00	377,242.00	270,575.00
General Obligation Bonds/Notes – CAB	07/2006	11,213,324.00			11,213,324.00		
General Obligation Bonds/Notes – CAB	10/1997	606,241.00	3,198,342.00	2,759,204.00	1,045,379.00	3,745,000.00	
Extended Term Financing Agreements		221,288.00		157,468.00	63,820.00	65,090.00	5,357.00
Compensated Absences		960,397.00	42,623.00		1,003,020.00	44,515.00	
Other Post-Employment Benefits (OPEB)		13,259,092.00	923,788.00		14,182,880.00		
Net Pension Liability		130,336,000.00		22,316,000.00	108,020,000.00		
Totals for Debt Entered:		\$229,292,248.00	\$23,749,753.00	\$43,049,316.00	\$209,992,685.00	\$7,765,375.00	\$5,780,802.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:36:11 PM

**Accreted Interest Detail**  
**Governmental Funds/ Activities**

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	07/2006	12,258,706.00	2,463,944.00		14,722,650.00	11,213,324.00	25,935,974.00
General Obligation Bonds/Notes – CAB	10/1997	6,174,576.00		3,986,755.00	2,187,821.00	1,045,379.00	3,233,200.00
<b>Totals for Debt Entered:</b>		<b>\$18,433,282.00</b>	<b>\$2,463,944.00</b>	<b>\$3,986,755.00</b>	<b>\$16,910,471.00</b>	<b>\$12,258,703.00</b>	<b>\$29,169,174.00</b>

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:36:13 PM

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	6,321,226.11
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	991.18
<b>Section 1 Total</b>	<b>\$6,322,217.29</b>

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions		991.18	991.18
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies		94,575.00	94,575.00
6 Brick and Mortar Charter Schools	241,115.51	590,146.54	831,262.05
7 Cyber Charter Schools	1,601,941.67	825,002.33	2,426,944.00
8 Career and Technology Centers	1,494,093.01		1,494,093.01
9 Approved Private Schools		615,894.43	615,894.43
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions		156,668.61	156,668.61
12 Juvenile Detention Centers			
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		701,789.01	701,789.01
<b>Section 2 Total</b>	<b>\$3,337,150.19</b>	<b>\$2,985,067.10</b>	<b>\$6,322,217.29</b>



LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:36:18 PM

Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services		<u>Total</u>
500 <u>Other Purchased Services</u>		
570 Food Service Management		1,704,080.00
Total Other Purchased Services		\$1,704,080.00
600 <u>Supplies</u>		
610 General Supplies		110,250.00
Total Supplies		\$110,250.00
700 <u>Property</u>		
740 Depreciation		5,108.00
Total Property		\$5,108.00
Total 3000 Operation of Non-Instructional Services		\$1,819,438.00

LEA : 103028302     Shaler Area SD

Printed 11/30/2022 9:36:18 PM

Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
500 <u>Other Purchased Services</u>				
570 Food Service Management				1,704,080.00
Total Other Purchased Services				\$1,704,080.00
600 <u>Supplies</u>				
610 General Supplies				110,250.00
Total Supplies				\$110,250.00
700 <u>Property</u>				
740 Depreciation				5,108.00
Total Property				\$5,108.00
Total 3100 Food Services				\$1,819,438.00

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	1,819,438.00				1,819,438.00
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,819,438.00</b>				<b>\$1,819,438.00</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$1,819,438.00</b>				<b>\$1,819,438.00</b>

LEA : 103028302 Shaler Area SD

Printed 11/30/2022 9:36:26 PM

Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total	Explanation
10										
	Burchfield Primary Sch	4696	4,558,322.00	611,151.00	811,052.00	67,889.00	127,541.00	87,281.00	6,263,236.00	
	Marzolf Primary Sch	5101	4,185,806.00	490,393.00	586,633.00	54,529.00	498,303.00	94,694.00	5,910,358.00	
	Reserve Primary Sch	4843	2,188,694.00	220,529.00	409,694.00	24,426.00	228,966.00	84,353.00	3,156,662.00	
	Scott Primary Sch	458	4,752,163.00	645,814.00	717,065.00	71,844.00	146,182.00	73,501.00	6,406,569.00	
	Shaler Area El Sch	8001	11,235,824.00	1,673,023.00	1,432,929.00	186,369.00	345,601.00	200,900.00	15,074,646.00	
	Shaler Area HS	460	18,999,065.00	2,779,000.00	2,408,256.00	309,029.00	539,056.00	310,306.00	25,344,712.00	
	Shaler Area MS	8002	9,989,617.00	1,449,875.00	1,274,036.00	160,913.00	235,400.00	113,938.00	13,223,779.00	
Total			55,909,491.00	7,869,785.00	7,639,665.00	874,999.00	2,121,049.00	964,973.00	75,379,962.00	