

Date: 02/03/17
 Time: 12:48:50

Shaler Area School District
 Supplement C.1A 02/15/2017
 2016-2017

Page: 1
 BAR046i

Account Number	Description	Amount
AAD02 A-ADVANTAGE TRUCK & TRAILER SVC		
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$96.89
ABC21 ABC GLASS & MIRROR, LLC		
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$15.30
ABC57 ABC TRANSIT, INC.		
10-1290.510.000.98.00/129051098	Other Services - Student Transport Svc Esy	\$3,906.21
10-1290.510.000.98.00/129051098	Other Services - Student Transport Svc Esy	\$2,080.21
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$8,278.98
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$8,778.01
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$11,237.63
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$11,157.49
Vendor Total		\$45,438.53
ABD21 ABDO PUBLISHING CO		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$79.90
AG54 AG iREPAIR		
ASSETGENIE, INC		
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$514.00
10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$79.00
Vendor Total		\$593.00
AGX06 AGX INC		
10-2620.330.000.13.00/262033013	PURCH OTHER PROF SVC-MARZOLF	\$2,010.00
AIU00 ALLEGHENY INTERMED. UNIT		
10-1110.562.000.30.00/1156230	Instruction-Regular Program - Tuition Payments To Charter Sc	\$10,615.00
10-1211.322.000.10.00/121132210	ELEMENTARY - PROF EDUCATION SERV-IU	\$14,033.00
10-1221.322.000.10.00/122132210	HEARAING IMP -PROF EDUCATION SERV-IU - ELEM	\$22,213.00
10-1221.322.000.30.00/122132230	HEARING IMP -PROF EDUCATION SERV-IU - SECONDARY	\$1,372.00
10-1224.322.000.10.00/122432210	VISUAL IMP - PROF EDUCATION SERV-IU - ELEM	\$12,046.00
10-1225.322.000.10.00/122532210	SPEECH IMP - PROF EDUCATION SERV-IU - ELEM	\$1,283.00
10-1225.322.000.10.00/122532210	SPEECH IMP - PROF EDUCATION SERV-IU - ELEM	\$354.00
10-1225.322.000.30.00/122532230	SPEECH IMP - PROF EDUCATION SERV-IU - SECONDARY	\$1,283.00
10-1233.322.000.30.00/123332230	AUTISTIC - PROF EDUCATION SERV-IU - SECONDARY	\$14,031.00
10-1280.322.000.10.00/128032210	PROF EDUCATION SERV-IU	\$1,688.38
10-1290.322.000.10.00/129032210	IU -Purch Prof Educ Services - ELEM	\$9,723.94
10-1290.322.000.10.00/129032210	IU -Purch Prof Educ Services - ELEM	\$507.50
10-1290.322.000.10.00/129032210	IU -Purch Prof Educ Services - ELEM	\$18.75
10-1290.322.000.10.00/129032210	IU -Purch Prof Educ Services - ELEM	\$1,000.00
10-1290.322.000.10.00/129032210	IU -Purch Prof Educ Services - ELEM	\$640.50
10-1290.322.000.30.00/129032230	IU - Purch Prof Educ Services - SECONDARY	\$1,000.00
10-1290.322.000.30.00/129032230	IU - Purch Prof Educ Services - SECONDARY	\$640.50
10-1290.330.000.10.00/129033010	PURCH OTHER PROF SVC - ELEM	\$27,851.82
10-1290.330.000.10.00/129033010	PURCH OTHER PROF SVC - ELEM	\$26,473.94
10-1490.322.411.10.00/149041110	Title I-Other Instr Prog - Prof Educ Serv IU	\$9,800.40
10-2140.330.000.10.55/21403301055	Psychological Services - Purch Other Prof Svc	\$6,745.00
Vendor Total		\$163,320.73
AMA12 AMAZON.COM		
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$40.44

Date: 02/03/17
 Time: 12:48:50

Shaler Area School District
 Supplement C.1A 02/15/2017
 2016-2017

Page: 2
 BAR046i

Account Number	Description	Amount
AND21 ANDREWS & PRICE, LLC		
10-2350.330.000.00.00/2350330	PROF SVCS. LEGAL COSTS	\$185.00
APE66 APEX HOOD CLEANING		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$108.00
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$62.50
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$287.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$313.50
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$54.00
	Vendor Total	\$825.00
APP14 APPLE INC.		
10-1110.610.000.35.15/6103515	SUPPLIES - MIDDLE SCHOOL SOC ST	\$294.00
AQU01 AQUA CLEAN COMPANY INC		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$519.00
ASS16 ASCD/ASSOC FOR SUPERVISION		
10-2380.810.000.31.00/238081031		\$39.00
10-2380.810.000.31.00/238081031	PRINCIPAL - DUES & FEES - HIGH SCH	\$39.00
10-2380.810.000.31.00/238081031	PRINCIPAL - DUES & FEES - HIGH SCH	\$39.00
10-2380.810.000.31.00/238081031	PRINCIPAL - DUES & FEES - HIGH SCH	\$39.00
	Vendor Total	\$156.00
BAR02 B & R POOLS & SWIM SHOP		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$138.00
A*9107 BARNES & NOBLE		
10-1110.640.000.31.05/116403105	HS - BOOKS	\$4,200.00
BAT21 BATTERIES PLUS		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$31.90
HB35 HOWARD BAUER		
10-1110.582.000.35.00/1158235	Instruction-Regular Program - Travel	\$64.26
31HT HEATHER BERNEY		
10-2380.240.000.31.00/238024031	TUITION REIMBURSEMENT	\$1,500.00
PE77 PATRICE BLANCHARD		
10-1110.281.000.11.00/1128111	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$588.57
DB11 DARLENE BOTTEGAL (BF)		
10-2830.281.000.00.00/2830281	Staff Services - RETIREE REIMBURSEMENT	\$788.37
BRI01 BRIGHTON MUSIC CENTER		
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$150.00
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$32.00
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$75.00
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$35.50
	Vendor Total	\$292.50
BRO12 BRODERSEN INSTRUMENT CO		
10-2380.430.000.31.00/238043031	HS - REPAIRS/MAINTENANCE	\$441.00
BSN21 BSN SPORTS / US GAMES		
10-1110.610.000.35.08/6103508	SUPPLIES - MIDDLE SCHOOL PHY ED	\$86.36
10-3293.610.000.00.00/3293610	Volleyball - Girls - GENERAL SUPPLIES	\$362.97
10-3299.610.000.00.00/3299610	Misc Athletics - GENERAL SUPPLIES	\$457.96
	Vendor Total	\$907.29

Date: 02/03/17
Time: 12:48:50

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 3
BAR046i

Account Number	Description	Amount
BUC22 BUCKEYE CLEANING CENTER-PITTSBURGH		
10-2620.610.000.19.23/6101923	MAINT - GEN SUP - ELEM SCH	\$75.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$218.78
	Vendor Total	\$293.78
BUG01 BUGS-B-GONE		
10-2620.430.000.01.23/4300123	MAINT - REPAIRS - BUTLER PLK	\$38.00
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$38.00
10-2620.430.000.12.23/4301223	MAINT - REPAIRS - JEFFERY	\$38.00
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$38.00
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$38.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$43.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$51.00
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$41.00
	Vendor Total	\$325.00
BUI09 BUILDERS HARDWARE		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$325.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$2,141.70
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$189.83
	Vendor Total	\$2,656.53
CAP15 CAPITAL ASSET PROTECTION INC.		
10-1233.591.890.30.00/12591890	Autistic Support - Security/police Svc - SECONDARY	\$615.60
10-1233.591.890.30.00/12591890	Autistic Support - Security/police Svc - SECONDARY	\$369.36
10-1233.591.890.30.00/12591890	Autistic Support - Security/police Svc - SECONDARY	\$165.04
10-1233.591.890.30.00/12591890	Autistic Support - Security/police Svc - SECONDARY	\$492.48
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$1,501.36
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$1,940.29
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$453.75
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$1,090.34
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$440.00
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$343.75
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$330.00
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$440.00
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$570.63
10-3257.350.000.31.00/325735031	Basketball - Boys - SECURITY/SAFETY SERVICES	\$165.04
10-3257.350.000.31.00/325735031	Basketball - Boys - SECURITY/SAFETY SERVICES	\$165.04
10-3257.350.000.31.00/325735031	Basketball - Boys - SECURITY/SAFETY SERVICES	\$165.04
	Vendor Total	\$9,247.72
CAP52 CAPITAL TECHNOLOGIES		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$29.17
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$29.17
10-2620.430.000.12.00/262043012	MAINT - REPAIRS - JEFFERY	\$29.17
10-2620.430.000.12.00/262043012	MAINT - REPAIRS - JEFFERY	\$29.16
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$29.16
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$29.17
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$29.16
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$29.17
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$29.17
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$29.17

Date: 02/03/17
 Time: 12:48:51

Shaler Area School District
 Supplement C.1A 02/15/2017
 2016-2017

Page: 4
 BAR046i

Account Number	Description	Amount
CAP52 CAPITAL TECHNOLOGIES		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$210.83
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$210.83
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$29.17
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$29.17
	Vendor Total	\$771.67
CDW01 CDW		
10-1110.618.000.11.00/1161811	SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$132.00
10-1110.618.000.11.00/1161811	SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$18.50
10-1110.618.000.11.00/1161811	SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$18.50
10-1110.618.000.13.00/1161813	SOFTWARE SUPPLIES & LICENSING - MARZOLF	\$210.00
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$210.00
10-1110.618.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$703.80
10-1110.618.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$18.00
10-1110.618.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$800.00
10-2111.610.000.30.00/211061030	PUPIL PERS - GENERAL SUPPLIES - SECONDARY	\$62.00
	Vendor Total	\$2,172.80
CEN11 CENTURY SPORTS, INC.		
10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$934.36
10-3259.610.000.00.00/3259610	Basketball - Girls - GENERAL SUPPLIES	\$597.95
10-3280.610.000.00.00/3280610	Swimming - Boys & Girls - GENERAL SUPPLIES	\$2,105.20
10-3281.610.000.00.00/3281610	Bowling - Boys & Girls - General Supplies	\$3,061.97
10-3295.610.000.00.00/3295610	Wrestling - GENERAL SUPPLIES	\$1,186.23
	Vendor Total	\$7,885.71
CER52 CEREBELLUM CORPORATIONS		
10-2250.648.000.19.00/225064819	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$82.85
10-2250.648.000.35.00/225064835	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$34.94
	Vendor Total	\$117.79
CHA50 CHARTIERS VALLEY SCHOOL DISTRICT		
CHARTIERS VALLEY SCHOOL DISTRICT		
10-1441.561.000.31.00/144156131	LEA W/I STATE- TUITION - HIGH SCHOOL	\$1,962.24
CIF19 PAMELA CIFRULAK		
10-1110.281.000.19.00/1128119	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$142.97
CIN12 CINTAS CORP.		
10-2620.430.000.01.23/4300123	MAINT - REPAIRS - BUTLER PLK	\$15.03
10-2620.430.000.01.23/4300123	MAINT - REPAIRS - BUTLER PLK	\$15.03
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$75.73
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$75.73
10-2620.430.000.12.23/4301223	MAINT - REPAIRS - JEFFERY	\$26.97
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$95.82
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$50.51
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$50.51
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$107.60
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$72.86
	Vendor Total	\$585.79

Date: 02/03/17
 Time: 12:48:51

Shaler Area School District
 Supplement C.1A 02/15/2017
 2016-2017

Page: 5
 BAR0461

Account Number	Description	Amount
COM05 COMDOC		
10-2380.442.000.11.00/238044211	RENTAL -EQUIP&VEHICLES - BURCHFIELD	\$195.00
10-2380.442.000.12.00/238044212	RENTAL - EQUIP&VEHICLES - JEFFERY	\$195.00
10-2380.442.000.13.00/238044213	RENTAL - EQUIP&VEHICLES - MARZOLF	\$222.43
10-2380.442.000.14.00/238044214	RENTAL - EQUIP&VEHICLES - RESERVE	\$177.61
10-2380.442.000.15.00/238044215	RENTAL - EQUIP&VEHICLES - ROGERS	\$177.61
10-2380.442.000.19.00/238044219	RENTAL - EQUIP&VEHICLES - ELEM SCHOOL	\$239.81
10-2380.442.000.31.00/238044231	RENTAL - EQUIP&VEHICLES - HIGH SCHOOL	\$677.54
10-2380.442.000.35.00/238044235	RENTAL - EQUIP&VEHICLES - MIDDLE SCHOOL	\$355.22
10-2519.442.000.00.00/2510442	RENTAL-EQUIP&VEHICLES	\$79.80
10-2519.442.000.00.00/2510442	RENTAL-EQUIP&VEHICLES	\$147.68
10-2611.442.000.00.00/2610442	RENTAL - EQUIP&VEHICLES	\$44.81
10-3249.442.000.31.00/324944231	Misc Activities - RENTAL-EQUIP&VEHICLES	\$44.82
	Vendor Total	\$2,557.33
CON90 CONSOLIDATED COMMUNICATIONS		
CCI		
10-2620.538.000.01.00/262053801	TRANSPORT/TELECOMMUNICATIONS - B&G	\$210.91
10-2620.538.000.11.00/262053811	TRANSPORT/TELECOMMUNICATIONS - BURCHFIELD	\$105.59
10-2620.538.000.12.00/262053812	TRANSPORT/TELECOMMUNICATIONS - JEFFERY	\$105.52
10-2620.538.000.13.00/262053813	TRANSPORT/TELECOMMUNICATIONS - MARZOLF	\$131.93
10-2620.538.000.14.00/262053814	TRANSPORT/TELECOMMUNICATIONS - RESERVE	\$52.73
10-2620.538.000.15.00/262053815	TRANSPORT/TELECOMMUNICATIONS - ROGERS	\$79.09
10-2620.538.000.31.00/262053831	TRANSPORT/TELECOMMUNICATIONS - HIGH SCHOOL	\$571.12
10-2620.538.000.35.00/262053835	TRANSPORT/TELECOMMUNICATIONS - MIDDLE SCHOOL	\$398.13
10-2620.538.000.35.00/262053835	TRANSPORT/TELECOMMUNICATIONS - MIDDLE SCHOOL	\$263.75
10-2620.538.000.35.00/262053835	TRANSPORT/TELECOMMUNICATIONS - MIDDLE SCHOOL	\$612.11
	Vendor Total	\$2,530.88
01KC KATHY COYLE		
10-2611.584.000.00.00/2611584	Supervise/oper& maint - Inter-District	\$22.41
CPR21 CPR SIMPLICITY, LLC		
10-2440.610.000.13.00/244061013	MARZOLF - GENERAL SUPPLIES	\$42.98
10-2440.610.000.35.00/244061035	GENERAL SUPPLIES	\$87.98
	Vendor Total	\$130.96
CRA57 CRABTREE PUBLISHING CO		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$142.40
DAN06 DANIELS ELECTRIC		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$690.00
DAR02 DARLING INTERNATIONAL, INC		
DARLING INGREDIENTS, INC		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$25.00
DEA06 DEAR JOHN INC.		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$62.50
DEM01 DEMCO		
10-2250.618.000.13.00/225061813	MARZOLF-SOFTWARE/SUPPLIES/LICENSING	\$115.91
10-2250.618.000.14.00/225061814	RESERVE-SOFTWARE/SUPPLIES/LICENSING	\$289.77
10-2250.760.000.19.00/225076019	EQUIPMENT-REPLACEMENT	\$1,000.48
10-2250.760.000.31.00/225076031	HS-EQUIPREPL	\$1,000.00
	Vendor Total	\$2,406.16

Date: 02/03/17
 Time: 12:48:51

Shaler Area School District
 Supplement C.1A 02/15/2017
 2016-2017

Page: 6
 BAR046i

Account Number	Description	Amount
ELT04 ELTECH SECURITY SYSTEMS INC		
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$280.00
ENT21 ENTERPRISE RENT-A-CAR		
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$531.86
EPE30 EPEOPLE HEALTH CARE		
10-2440.330.000.30.55/24403303055	Nursing Services - Purch Other Prof Svc	\$2,940.00
STR22 FIT OPTIMIZED SOLUTIONS		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$446.50
FLI06 FLINN SCIENTIFIC INC		
10-1110.610.181.31.13/6101813113	GRANT - AMERICAN CHEMICAL SOCIETY	\$91.20
FOL01 FOLLETT SCHOOL SOLUTIONS, INC.		
10-2250.618.000.13.00/225061813	MARZOLF-SOFTWARE/SUPPLIES/LICENSING	\$170.00
10-2250.618.000.15.00/225061815	ROGERS-SOFTWARE/SUPPLIES/LICENSING	\$859.69
10-2250.618.000.19.00/225061819	SAM-E-SOFTWARE/SUPPLIES/LICENSING	\$1,723.80
10-2250.640.000.12.00/225064012	LIBRARY - BOOKS - JEFFERY	\$1,106.69
10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$1,452.91
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$198.61
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$1,013.22
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$3,836.31
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$381.13
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$214.96
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$729.50
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$219.93
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$286.04
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$1,113.13
10-2250.648.000.11.00/225064811	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$414.56
10-2250.648.000.14.00/225064814	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - RESERVE	\$1,085.29
10-2250.648.000.19.00/225064819	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$341.46
10-2250.648.000.19.00/225064819	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$181.59
10-2250.648.000.35.00/225064835	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$699.00
10-2250.758.000.19.00/225075819	END-USER NEW EQ&LONG-TERM SOFTWARE	\$1,000.00
10-2250.758.000.31.00/225075831	END-USER NEW EQ&LONG-TERM SOFTWARE	\$950.24
10-2250.768.000.11.00/225076811	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
10-2250.768.000.12.00/225076812	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
10-2250.768.000.13.00/225076813	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
10-2250.768.000.14.00/225076814	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
10-2250.768.000.19.00/225076819	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
10-2250.768.000.31.00/225076831	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
10-2250.768.000.35.00/225076835	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
	Vendor Total	\$22,178.06
FOX06 FOX CHAPEL AREA SCH DIST		
10-2271.324.000.19.00/227132419	Staff Dev/instruct/certified	\$125.00
10-2271.324.000.35.00/227132435	Staff Dev/instruct/certified	\$125.00
	Vendor Total	\$250.00

Date: 02/03/17
Time: 12:48:51

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 7
BAR046i

Account Number	Description	Amount
89KF KAREN S. FREDERICK		
10-1110.281.000.35.00/1128135	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$416.28
GAR03 GARETH STEVENS, INC		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$23.95
GLA21 GLADE RUN LUTHERAN SERVICES		
10-2140.330.890.30.00/214033089030	PSYCH SVC - Purch Other Prof Svc - SECONDARY	\$7,667.78
GPS21 GPSA		
10-3265.610.000.00.00/3265610	Football - GENERAL SUPPLIES	\$106.25
10-3280.610.000.00.00/3280610	Swimming - Boys & Girls - GENERAL SUPPLIES	\$30.00
10-3295.610.000.00.00/3295610	Wrestling - GENERAL SUPPLIES	\$489.00
	Vendor Total	\$625.25
GRA44 KATHLEEN GRACZYK		
10-2111.240.000.10.00/211124010	Supervision-Pupil Prs - Tuition Reimbursement	\$2,250.00
10-2111.240.000.30.00/211124030	Supervision-Pupil Prs - Tuition Reimbursement	\$2,250.00
	Vendor Total	\$4,500.00
GRA66 GRADE POINT RESOURCES		
10-1270.563.890.10.00/127056389010	MULTI- HNDCP - TUITION/PRIVATE SCH - ACCESS - ELEM	\$315.00
GRA01 GRAINGER		
10-1110.430.000.31.10/114303110	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$191.00
10-1110.430.000.31.10/114303110	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$241.00
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$20.00
10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$50.63
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$32.25
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$5.34
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$408.21
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$816.43
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$41.40
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$349.90
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$408.22
	Vendor Total	\$2,564.38
GRE15 GREENHAVEN PRESS		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$249.92
GRI01 E H GRIFFITH INC		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$69.99
10-2630.610.000.01.00/263061001	GENERAL SUPPLIES	\$591.11
	Vendor Total	\$661.10
CG35 CYNTHIA GRIMES		
10-2271.581.000.35.00/227158135	Staff Dev/instruct/certified	\$9.62
GUT22 GUTTMAN ENERGY INC		
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$11,325.00
HAR42 HARBORCREEK YOUTH SERVICES		
10-1442.568.000.31.00/144256831	TUITION/APPR PRIVATE SCHOOLS - HIGH SCHOOL	\$1,287.52
HAS01 D HASTINGS CO INC		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$35.99
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$2.40
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$31.95

Date: 02/03/17
 Time: 12:48:51

Shaler Area School District
 Supplement C.1A 02/15/2017
 2016-2017

Page: 8
 BAR046i

Account Number	Description	Amount
Vendor Total		\$70.34
A*9709 LINDA HENNINGER		
10-1110.281.000.35.00/1128135	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$788.37
HER53 HERMANCE MACHINE CO		
10-1110.750.000.31.10/117503110	EQUIP-ORIGINAL & ADDL - HS TECH ED	\$66.08
HER03 THE HERMITAGE ART COMPANY INC		
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$138.30
HIT41 THE HITE CO		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$22.44
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$51.75
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$45.90
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$14.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$45.42
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$7.05
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$3.52
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$1.30
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$8.16
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$7.57
Vendor Total		\$207.11
HOL16 HOLY FAMILY COMMUNITY SERVICE		
HOLY FAMILY INSTITUTE		
10-1441.561.000.31.00/144156131	LEA W/I STATE- TUITION - HIGH SCHOOL	\$2,228.16
HOM14 HOME DEPOT CREDIT SERVICES		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$42.53
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$29.19
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$19.97
Vendor Total		\$91.69
HOR22 HORIZON INFORMATION SERVICES		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$70.00
HUC54 HUCKESTEIN MECHANICAL SERVICE, INC.		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$2,111.54
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$261.00
Vendor Total		\$2,372.54
JAM01 JAMECO ELETRONICS		
10-1110.430.000.31.10/114303110	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$157.93
JAP31 J. APPLESEED PUBLISHERS CO-OP		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$2,350.60
JOH09 JOHNSTONBAUGH'S MUSIC CENTER		
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$110.00
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$115.00
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$-135.00
Vendor Total		\$90.00
JOS01 JOSTENS, INC.		
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$7.84
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$7.84
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$45.01
Vendor Total		\$60.69

Date: 02/03/17

Time: 12:48:52

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 9

BAR046i

Account Number	Description	Amount
JTT02 J&T TIRE CO INC		
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$446.05
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$606.90
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$2,042.10
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$68.34
	Vendor Total	\$3,163.39
JUN04 JUNIOR LIBRARY GUILD		
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$2,083.20
JK01 JOHN KAIB		
10-2611.584.000.00.00/2611584	Supervise/oper& maint - Inter-District	\$229.98
KN188 KNIGHT ATHLETICS		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$3,625.00
KOD31 KODIAK SPORTS, LLC		
10-1110.760.000.31.00/1176031	HS - EQUIPMENT-REPLACEMENT	\$4,277.73
KRI35 NANCY KRIEK		
10-1110.281.000.35.00/1128135	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$1,784.46
10-1110.281.000.35.00/1128135	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$837.45
	Vendor Total	\$2,621.91
KUR01 KURTZ BROTHERS		
10-1110.610.000.12.00/1161012	GENERAL SUPPLIES - JEFFERY	\$146.65
10-1110.610.000.13.00/1161013	GENERAL SUPPLIES - MARZOLF	\$138.60
	Vendor Total	\$285.25
LAI04 LAIDLAW EDUCATION SERVICES		
LAIDLAW EDUCATIONAL SERVICES		
10-1110.510.181.31.13/11105101813113	Instruction-Regular Program - Student Transport Svc - STEAM	\$194.53
10-1211.510.890.10.00/121151089010	Life Skills Support-Public - Student Transport Svc	\$350.50
10-1211.510.890.30.00/121151089030	Life Skills Support-Public - Student Transport Svc	\$168.82
10-1211.510.890.30.00/121151089030	Life Skills Support-Public - Student Transport Svc	\$184.76
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$188.10
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$254.43
10-1290.510.000.98.00/129051098	Other Services - Student Transport Svc Esy	\$14,808.08
10-1290.510.000.98.00/129051098	Other Services - Student Transport Svc Esy	\$43,373.67
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$4,936.41
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$185,899.52
10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$8,429.36
10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$4,378.56
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$-33,975.00
10-2730.513.000.00.55/273051355	STDNT TRAN SVC-CHAPERONES	\$16,272.74
10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$80,851.66
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$63,400.73
10-3215.510.000.00.00/3215510	Band/major/flag/drill Tm - STUDENT TRANSPORT SVC	\$168.82
10-3215.510.000.00.00/3215510	Band/major/flag/drill Tm - STUDENT TRANSPORT SVC	\$168.82
10-3215.510.000.00.00/3215510	Band/major/flag/drill Tm - STUDENT TRANSPORT SVC	\$164.70
10-3215.580.000.35.00/321558035	Band/major/flag/drill Tm - IS - TRAVEL	\$168.82
10-3219.510.000.00.00/3219510	Cheerleaders - STUDENT TRANSPORT SVC	\$168.82

Date: 02/03/17
Time: 12:48:52

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 10
BAR046i

Account Number	Description	Amount
LAI04 LAIDLAW EDUCATION SERVICES		
LAIDLAW TRANSIT, INC		
10-3219.510.000.00.00/3219510	Cheerleaders - STUDENT TRANSPORT SVC	\$168.82
10-3219.510.000.00.00/3219510	Cheerleaders - STUDENT TRANSPORT SVC	\$175.25
10-3219.510.000.00.00/3219510	Cheerleaders - STUDENT TRANSPORT SVC	\$237.27
10-3219.510.000.00.00/3219510	Cheerleaders - STUDENT TRANSPORT SVC	\$194.53
10-3221.510.000.00.00/3221510	Chorus - STUDENT TRANSPORT SVC	\$222.30
10-3221.510.000.00.00/3221510	Chorus - STUDENT TRANSPORT SVC	\$175.25
10-3221.510.000.00.00/3221510	Chorus - STUDENT TRANSPORT SVC	\$168.82
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$168.82
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$183.73
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$170.88
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$243.89
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$173.19
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$220.24
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$186.05
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$233.10
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$220.24
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$333.88
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$398.15
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$175.25
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$168.82
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$224.61
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$382.98
10-3299.510.000.00.00/3299510	Misc Athletics - STUDENT TRANSPORT SVC	\$168.82
	Vendor Total	\$395,551.74
LAM06 LAMBERT-JONES RUBBER CO		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$38.81
39LL LAURA LEGNINE		
10-2271.581.000.35.00/227158135	Staff Dev/instruct/certified	\$8.99
89JL JOHN LISCHAK		
10-2830.281.000.00.00/2830281	Staff Services - RETIREE REIMBURSEMENT	\$900.00
JL01 JOANN LOREY		
10-2610.584.000.00.00/2610584	Supervise/oper&maint - Inter-District	\$44.06
LOW12 LOWE'S		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$221.38
LUD44 SHERRI LUDWIG		
10-2519.580.000.00.00/2510580	TRAVEL	\$60.00
MAC06 WILLIAM V MACGILL & CO		
10-2440.610.000.00.00/2440610	GENERAL SUPPLIES	\$168.00
MAI33 MAIELLO, BRUNGO & MAIELLO, LLP		
10-2350.330.000.00.55/235033055	PURCH OTHER PROF SVC	\$1,587.50
MAI52 MAIL FINANCE		
10-2540.442.000.00.00/2540442	RENTAL - EQUIP&VEHICLES	\$1,939.65
MAS55 MASTERWORKS PRESS		
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$410.00

Account Number	Description	Amount
MAX53 MAXIM HEALTHCARE SERVICES, INC.		
10-2440.330.000.10.55/24403301055	Nursing Services - Purch Other Prof Svc	\$1,405.25
10-2440.330.000.10.55/24403301055	Nursing Services - Purch Other Prof Svc	\$618.62
10-2440.330.000.30.55/24403303055	Nursing Services - Purch Other Prof Svc	\$1,661.63
10-2440.330.000.30.55/24403303055	Nursing Services - Purch Other Prof Svc	\$1,676.50
	Vendor Total	\$5,362.00
MCE21 SUE MCELHINNY		
10-2519.610.000.00.00/2510610	FINANCIAL - GENERAL SUPPLIES	\$162.39
31SM SHARON MCGILL		
10-1110.281.000.31.00/111028131	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$381.18
MAR15 MARS HOME FOR YOUTH MHY FAMILY SERVICES		
10-1442.568.000.31.00/144256831	TUITION/APPR PRIVATE SCHOOLS - HIGH SCHOOL	\$1,530.00
MUR35 MIKE MURACH AND ASSOCIATES, INC.		
10-1110.640.000.31.03/116403103	BOOKS - HS BUSINESS ED	\$249.78
MIT31 MITINET, INC		
10-2250.618.000.11.00/225061811	BURCHFD-SOFTWARE-SUPPLIES-LICENSING	\$250.00
10-2250.618.000.12.00/225061812	JEFFERY-SOFTWARE/SUPPLIES/LICENSING	\$250.00
10-2250.618.000.13.00/225061813	MARZOLF-SOFTWARE/SUPPLIES/LICENSING	\$250.00
10-2250.618.000.14.00/225061814	RESERVE-SOFTWARE/SUPPLIES/LICENSING	\$250.00
10-2250.618.000.19.00/225061819	SAM-E-SOFTWARE/SUPPLIES/LICENSING	\$250.00
10-2250.618.000.31.00/225061831	HS-SOFTWARE/SUPPLES/LICENSING	\$250.00
10-2250.618.000.35.00/225061835	IS-SOFTWARE/SUPPLIES/LICENSING	\$250.00
	Vendor Total	\$1,750.00
89DMI DIANE MITSCH		
10-1110.281.000.19.00/1128119	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$391.18
MOB23 MOBILE STORAGE GROUP MOBILE MINI		
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$75.00
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$83.36
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$67.00
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$67.00
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$75.00
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$83.36
10-2620.442.000.31.00/262044231	RENTAL-EQUIP&VEHICLES	\$67.73
10-2620.442.000.31.00/262044231	RENTAL-EQUIP&VEHICLES	\$67.73
10-2620.442.000.35.00/262044235	RENTAL-EQUIP&VEHICLES	\$62.10
	Vendor Total	\$648.28
MRJ03 MR JOHN OF PITTSBURGH		
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$105.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$105.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$105.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$105.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$105.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$115.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$115.00
	Vendor Total	\$755.00

Date: 02/03/17
Time: 12:48:52

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 12
BAR046i

Account Number	Description	Amount
31LM LYNN MUSGRAVE		
10-1241.281.000.30.00/124128130	Learning Support-Public - RETIREE REIMBURSEMENT	\$951.63
NAP21 NAPA AUTO/TRUCK PARTS OF ETNA		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$1.68
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$227.64
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$11.11
	Vendor Total	\$240.43
NAS01 NASCO		
10-1110.610.000.31.11/6103111	SUPPLIES - HS MATH	\$394.45
10-1110.610.000.31.11/6103111	SUPPLIES - HS MATH	\$42.46
10-1110.610.000.31.11/6103111	SUPPLIES - HS MATH	\$5.40
10-1110.610.000.31.11/6103111	SUPPLIES - HS MATH	\$127.46
	Vendor Total	\$569.77
NAT41 NATALE SPORTING GOODS INC		
10-3267.611.000.00.00/3267611	Golf - UNIFORMS	\$1,114.00
10-3273.610.000.00.00/3273610	Soccer - Boys - GENERAL SUPPLIES	\$431.40
	Vendor Total	\$1,545.40
NAT62 NATIONAL ART & SCHOOL SUPPLIES INC.		
10-1110.610.000.11.02/116101102	BURCHFIELD - GENERAL SUPPLIES ART	\$73.92
NEA57 NEARPOD, INC		
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$300.00
10-1110.618.000.35.00/1161835	SOFTWARE SUPPLIES & LICENSING - MIDDLE SCHOOL	\$200.00
	Vendor Total	\$500.00
NEW62 NEWEGG BUSINESS, INC		
10-1110.758.000.35.00/1175835	END-USER NEW EQ&LONG-TERM SOFTWARE - MS	\$2,540.96
10-1110.758.000.35.00/1175835	END-USER NEW EQ&LONG-TERM SOFTWARE - MS	\$262.20
10-1110.758.000.35.00/1175835	END-USER NEW EQ&LONG-TERM SOFTWARE - MS	\$104.99
	Vendor Total	\$2,908.15
A*9990 NORTH ALLEGHENY VOLLEYBALL BOOSTERS		
10-3291.810.000.31.00/329181031	Volleyball - Boys - Dues & Fees	\$400.00
OPE52 OA SYSTEMS, LLC		
OA SYSTEMS, LLC		
10-1110.768.000.19.00/1176819	TECHNOLOGY REPL EQUIP - ELEM SCH	\$4,231.37
10-1110.768.000.31.00/1176831	TECHNOLOGY REPL EQ - HIGH SCH	\$3,998.07
10-1110.768.000.35.00/1176835	TECHNOLOGY REPL EQ - MIDDLE SCH	\$4,500.00
10-2818.618.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$1,000.00
	Vendor Total	\$13,729.44
BO21 BRYAN O'BLACK		
10-2360.584.000.00.00/2360584	Office/superintendent - Inter-District	\$216.79
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$180.00
	Vendor Total	\$396.79
OFF03 OFFICE DEPOT BUSINESS SVC. DIV.		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$51.58
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$25.90
10-1110.610.000.31.11/6103111	SUPPLIES - HS MATH	\$158.85
10-3249.610.000.31.00/324961031	Misc Activities - HS - GENERAL SUPPLIES	\$245.64
	Vendor Total	\$481.97

Date: 02/03/17
Time: 12:48:52

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 13
BAR046i

Account Number	Description	Amount
ORI06 ORIENTAL TRADING CO INC		
10-1110.610.000.12.00/1161012	GENERAL SUPPLIES - JEFFERY	\$66.10
OVE54 OVERDRIVE		
10-2250.618.000.35.00/225061835	IS-SOFTWARE/SUPPLIES/LICENSING	\$989.00
10-2250.618.000.35.00/225061835	IS-SOFTWARE/SUPPLIES/LICENSING	\$1,000.00
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$11.00
	Vendor Total	\$2,000.00
PAD01 PA DEPT OF LABOR & IND-ELEVATOR		
10-2620.390.000.11.00/262039011	PURCH OTHER PROF SVC	\$36.00
10-2620.390.000.12.00/262039012	PURCH OTHER PROF SVC	\$36.00
10-2620.390.000.13.00/262039013	PURCH OTHER PROF SVC	\$36.00
10-2620.390.000.35.00/262039035	PURCH OTHER PROF SVC	\$108.00
	Vendor Total	\$216.00
PEN09 PAESSP/PA ASSN OF ELEM &		
10-2380.810.000.31.00/238081031	PRINCIPAL - DUES & FEES - HIGH SCH	\$247.90
PEP12 J W PEPPER & SON, INC.		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$25.00
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$307.44
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$58.50
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$24.95
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$65.99
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$48.00
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$205.95
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$2,575.59
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$34.95
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$34.49
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$289.33
	Vendor Total	\$3,670.19
PHO21 PHONAK LLC		
10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$468.39
PIT73 PITTSBURGH AIR SYSTEMS, INC.		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$337.20
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$6,165.10
	Vendor Total	\$6,502.30
PIT12 PITTSBURGH CARTRIDGE CO		
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$78.00
10-2380.610.000.31.00/238061031	PRINCIPAL -GENERAL SUPPLIES - HS	\$80.00
10-2611.610.000.01.00/261061001	GENERAL SUPPLIES	\$185.00
10-2611.610.000.19.00/261061019	GENERALSUPPLIES	\$185.00
	Vendor Total	\$528.00
PIT41 PITTSBURGH POST-GAZETTE		
10-2519.549.000.00.00/2510540	ADVERTISING	\$19.60
PIT46 PITTSBURGH WATER COOLER		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$35.70
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$23.50
	Vendor Total	\$59.20

Date: 02/03/17
Time: 12:48:53

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 14
BAR046i

Account Number	Description	Amount
PPG56 PPG ARCHITECTURAL COATINGS		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$105.65
PRO02 PRO ED INC		
10-1225.610.000.10.00/122561010	SPEECH IMP - GENERAL SUP - ELEM	\$57.32
RAD01 RADIO SHACK		
10-1110.610.000.35.10/6103510	SUPPLIES - MIDDLE SCHOOL TECH ED	\$179.97
CR31 CLINT RAUSCHER		
10-3251.580.000.00.00/3251580	Athletic Director - TRAVEL	\$60.00
RAY01 RAYBURG APPLIANCE SERVICE, INC.		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$210.50
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$161.92
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$812.28
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$591.70
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$510.09
	Vendor Total	\$2,286.49
REA13 REALLY GOOD STUFF		
10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$307.18
RED06 REDSTONE ACOUSTICAL & FLOORING CO		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$108.00
ALL55 ALLIED WASTE SERVICES REPUBLIC SERVICES, INC.		
10-2620.411.000.11.00/262041111	MAINT -DISPOSAL SERVICES - BURCHFIELD	\$313.95
10-2620.411.000.12.00/262041112	MAINT - DISPOSAL SERVICES - JEFFERY	\$307.65
10-2620.411.000.13.00/262041113	MAINT - DISPOSAL SERVICES - MARZOLF	\$313.95
10-2620.411.000.14.00/262041114	MAINT - DISPOSAL SERVICES - RESERVE	\$304.50
10-2620.411.000.19.00/262041119	MAINT - Disposal Services - ELEM SCHOOL	\$699.55
10-2620.411.000.31.00/262041131	MAINT - DISPOSAL SERVICES - HS	\$782.24
10-2620.411.000.35.00/262041135	MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$599.55
	Vendor Total	\$3,321.39
RES06 RESERVE TOWNSHIP		
10-2790.330.000.00.00/2790330	CROSSING GUARDS	\$2,539.79
ROE88 W L ROENIGK		
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$21,730.60
ROS01 ROSEN PUBLISHING CO		
10-2250.648.000.31.00/225064831	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - HS	\$23.85
SAD08 SADLIER-OXFORD		
10-1110.640.000.13.05/116401305	MARZOLF - BOOKS	\$5,959.86
10-1110.640.000.15.05/116401505	ROGERS - BOOKS	\$2,862.41
	Vendor Total	\$8,822.27
SAW01 SAW SALES & MACHINERY		
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$49.65
SCA22 SCANTRON CORP		
10-1110.610.000.31.05/6103105	SUPPLIES - HS COMMUNICATION ARTS	\$352.88
10-1110.610.000.31.11/6103111	SUPPLIES - HS MATH	\$351.00
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$351.00
10-1110.610.000.31.15/6103115	SUPPLIES - HS SOCIAL STUDIES	\$351.00
	Vendor Total	\$1,405.88

Date: 02/03/17
Time: 12:48:53

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 15
BAR046i

Account Number	Description	Amount
SCH44 SCHAEDLER YESCO		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$144.74
A*9623 PHYLLIS SCHATZ		
10-3299.581.000.00.00/3299581	Misc Athletics - CHAMPIONSHIP PLAYOFF EXP	\$1,096.58
SCH12 SCHERER LOCK & SUPPLY INC.		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$16.30
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$23.44
	Vendor Total	\$39.74
SCH24 SCHINDLER ELEVATOR CORP		
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$1,913.38
SCH42 SCHOOL MEDIA, INC.		
10-2250.648.000.19.00/225064819	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$799.40
89SE SUE SENCHUR		
SUE SENCHUR-REOLA		
10-1241.281.000.30.00/124128130	Learning Support-Public - RETIREE REIMBURSEMENT	\$706.44
SHA07 SHALER AREA CAFETERIA ACCT		
10-2310.610.000.00.00/2310610	BOARD SVC - GENERAL SUPPLIES	\$22.75
10-2310.610.000.00.00/2310610	BOARD SVC - GENERAL SUPPLIES	\$293.25
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$213.80
10-2370.610.000.00.00/2370610	GENERAL SUPPLIES	\$1,528.53
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$26.00
10-2839.610.000.00.00/2830610	GENERAL SUPPLIES	\$252.40
	Vendor Total	\$2,336.73
SHA11 TOWNSHIP OF SHALER		
10-2331.330.000.00.00/2331330	PURCH OTHER PROF SVC EARNED INCOME TAX	\$1,744.42
10-2620.422.000.35.00/262042235	ELECTRICITY -MIDDLE SCHOOL	\$80.55
10-2630.610.000.01.00/263061001	GENERAL SUPPLIES	\$500.00
10-2630.610.000.11.00/263061011	MAINT UP-KEEP - GENERAL SUPPLIES - BURCHFIELD	\$500.00
10-2630.610.000.12.00/263061012	MAINT UP-KEEP - GENERAL SUPPLIES - JEFFERY	\$500.00
10-2630.610.000.13.00/263061013	MAINT UP-KEEP - GENERAL SUPPLIES - MARZOLF	\$500.00
10-2630.610.000.14.00/263061014	MAINT UP-KEEP - GENERAL SUPPLIES - RESERVE	\$819.90
10-2630.610.000.19.00/263061019	MAINT UP-KEEP - GENERAL SUPPLIES - ELEM SCH	\$1,000.00
10-2630.610.000.31.00/263061031	MAINT UP-KEEP - GEN SUP - HS	\$1,000.00
10-2630.610.000.35.00/263061035	MAINT UP-KEEP - GENERAL SUPPLIES - MIDDLE SCHOOL	\$1,000.00
10-3249.350.000.31.00/324935031	Misc Activities - SECURITY/SAFETY SERVICES	\$308.00
	Vendor Total	\$7,952.87
SHI01 SHIFFLER EQUIPMENT SALES INC		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$401.26
SOC58 SOCIETY FOR HUMAN RESOURCE MGT		
10-2839.810.000.00.00/2830810	DUES & FEES	\$199.00
SPM22 SPM PROPERTIES LLC		
10-6111.003.000.00.00/61113	CUR REAL ESTATE TAX-RESERVE	\$101.71
SQU18 SQUISHY CIRCUITS STORE		
10-1110.610.171.10.00/61017110	Instruction-Regular Program - ENGIN AIU	\$181.72
STA08 STAPLES ADVANTAGE		
10-2250.610.000.35.00/225061035	IS - GENERAL SUPPLIES	\$8.69
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$109.20

Date: 02/03/17
 Time: 12:48:53

Shaler Area School District
 Supplement C.1A 02/15/2017
 2016-2017

Page: 16
 BAR046i

Account Number	Description	Amount
STA08 STAPLES ADVANTAGE		
10-2519.610.000.00.00/2510610	FINANCIAL - GENERAL SUPPLIES	\$80.42
	Vendor Total	\$198.31
SUN56 SUNBURY CONTROLS, INC.		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$219.21
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$219.20
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$249.60
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$250.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$224.41
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$195.10
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$224.41
	Vendor Total	\$1,581.93
SUN02 SUNESYS, LLC		
SUNESYS, LLC		
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$2,470.65
TAP23 TAPE AND MEDIA.COM		
10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$68.16
TEC44 TECHNICON		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$84.64
TEP31 KRISTIN TEP SHICH		
10-2271.583.000.31.00/227158331	Staff Dev/instruct/certified -	\$67.78
TER33 TERRAPIN - TOOLS FOR THINKING		
10-1110.610.171.10.00/61017110	Instruction-Regular Program - ENGIN AIU	\$2,375.31
TON06 TONAS GRAPHICS		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$84.00
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$268.00
	Vendor Total	\$352.00
TUC08 TUCKER ARENSBERG, PC		
10-2350.330.000.00.00/2350330	PROF SVCS. LEGAL COSTS	\$3,745.50
10-2350.330.000.00.00/2350330	PROF SVCS. LEGAL COSTS	\$7,280.40
	Vendor Total	\$11,025.90
UGI53 UGI ENERGY SERVICES, LLC		
10-2620.621.000.14.00/262062114	NATURAL GAS - RESERVE	\$1,121.52
UNI40 UNIVERSITY OF PITTSBURGH		
10-2360.810.000.00.00/2360810	DUES & FEES	\$450.00
UPM52 UPMC		
10-3299.330.000.00.00/3299330	Misc Athletics - PURCH OTHER PROF SVC	\$9,250.00
UPM02 UPMC-ST MARGARET HOSPITAL		
10-2271.581.000.35.00/227158135	Staff Dev/instruct/certified	\$32.50
10-2440.610.000.00.00/2440610	GENERAL SUPPLIES	\$11.50
	Vendor Total	\$44.00
VAR31 VARSITY NEWS NETWORK, INC.		
10-3299.810.000.00.00/3299810	Misc Athletics - DUES & FEES	\$1,200.00
VER11 VERNIER SOFTWARE & TECHNOLOGY		
10-1110.610.181.31.13/6101813113	GRANT - AMERICAN CHEMICAL SOCIETY	\$429.00

Date: 02/03/17
Time: 12:48:53

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 17
BAR046i

Account Number	Description	Amount
VOL01 VOLKWEIN'S		
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$484.14
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$275.00
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$150.00
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$389.00
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$571.53
10-3215.750.000.00.00/3215750	Band/major/flag/drill Tm - EQUIP-ORIGINAL & ADDL	\$273.90
10-3215.750.000.00.00/3215750	Band/major/flag/drill Tm - EQUIP-ORIGINAL & ADDL	\$4,725.00
10-3215.760.000.00.00/3215760	Band/major/flag/drill Tm - EQUIPMENT-REPLACEMENT	\$510.00
10-3215.760.000.00.00/3215760	Band/major/flag/drill Tm - EQUIPMENT-REPLACEMENT	\$1,350.00
	Vendor Total	\$8,728.57
WAR01 WARD'S NAT SCI EST INC		
WARD'S SCIENCE		
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$28.83
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$54.15
	Vendor Total	\$82.98
WAT03 THE EDUCATION CENTER / WATSON INSTITUTE		
THE WATSON INSTITUTE		
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,738.00
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,738.00
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,738.00
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,738.00
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,738.00
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,300.74
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,300.74
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,300.74
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,300.74
10-1270.563.890.30.00/127056389030	MULTI- HNDCPD - TUITION/PRIVATE SCH - ACCESS - SECONDARY	\$2,072.14
	Vendor Total	\$42,965.10
WAT04 THE WATSON INSTITUTE FRIENDSHIP ACADEMY		
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,968.40
10-1233.561.000.30.00/123356130	Autistic Support - Tuition/lea W/i State - SECONDARY	\$4,968.40
	Vendor Total	\$9,936.80
WES36 WESTERN PA SCHOOL FOR BLIND CHILDREN		
10-1224.322.000.30.00/122432230	VISUAL IMP - PROF EDUCATION SERV-IU - SECONDARY	\$264.00
WES32 WEST PENN LACO INC		
10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$104.88
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$48.76
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$18.50
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$18.50
	Vendor Total	\$190.64

Date: 02/03/17
Time: 12:48:53

Shaler Area School District
Supplement C.1A 02/15/2017
2016-2017

Page: 18
BAR046i

Account Number	Description	Amount
A*9732 THERESE ZYHOWSKI 10-1110.281.000.31.00/111028131	Instruction-Regular Program - RETIREE REIMBURSEMENT	\$581.82
	Report Total	\$936,672.85

Date: 02/03/17

Time: 12:57:50

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 1

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
00172790	01/06/17	ZZ29	RONDA J. WINNECOUR					\$858.93	20170191	CC	R
			EMPLOYEE - GARNISHMENT - E FOR047025 / 10-0470.025.000.00.00			01/06/17	PY-VD13E-20170106P	858.93			
			CHAPTER 13								
00172791	01/06/17	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$40,830.85	20170191	CC	R
			EMPLOYEE - CREDIT UNION 047042 / 10-0470.042.000.00.00			01/06/17	PY-VD07-20170106P	40,830.85			
00172792	01/06/17	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$294.00	20170191	CC	R
			EMPLOYEE - TEACHER DUES 047030 / 10-0470.030.000.00.00			01/06/17	PY-VD04-20170106P	294.00			
00172793	01/06/17	ZZ16	TEAMSTERS LOCAL 205					\$3,404.00	20170191	CC	R
			EMPLOYEE - CUSTODIAN DUES 047032 / 10-0470.032.000.00.00			01/06/17	PY-VD06-20170106P	3,404.00			
00172794	01/06/17	ZZ17	TEAMSTERS LOCAL 205					\$5,027.00	20170191	CC	R
			EMPLOYEE - CLERICAL DUES 047031 / 10-0470.031.000.00.00			01/06/17	PY-VD05-20170106P	5,027.00			
00172795	01/06/17	GAPA1	Great American Plan Administrators Inc					\$25,213.89	20170191	CC	R
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01C-20170106P	5,579.48			
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01E-20170106P	2,646.50			
			EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01G-20170106P	1,250.00			
			EMPLOYEE - T.S.A. - ING (AETNA) 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01I-20170106P	2,978.92			
			EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01L-20170106P	2,111.00			
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01M-20170106P	1,363.05			
			EMPLOYEE - T.S.A. - N FOR PLAN04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01N-20170106P	150.00			
			MPR SVSC								
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01Q-20170106P	2,223.07			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED 04701 / 10-0470.001.000.00.00			01/06/17	PY-VD01R-20170106P	3,440.57			
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT 04701 / 10-0470.001.000.00.00			01/06/17	PY-VR01-20170106P	290.00			

Date: 02/03/17

Time: 12:57:50

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 2

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank										
00172795	01/06/17	GAP1	Great American Plan Administrators Inc				\$25,213.89	20170191	CC	R
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00	01/06/17	PY-VR03-20170106P	400.00			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00	01/06/17	PY-VR04-20170106P	2,731.30			
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701 / 10-0470.001.000.00.00	01/06/17	PY-VR05-20170106P	50.00			
00172796	01/06/17	ZZ70	WINDHAM PROFESSIONALS, INC				\$119.00	20170191	CC	R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025 / 10-0470.025.000.00.00	01/06/17	PY-VD22-20170106P	119.00			
00172797	01/06/17	SH054	SHOP 'N SAVE				\$381.54	20170101	CC	V
			SUPPLIES - HS FAMILY & CONSUMER SCIENCE	116103109 / 10-1110.610.000.31.09	01/04/17	*V12/12-01/02	166.58			
			SUPPLIES - HS FAMILY & CONSUMER SCIENCE	116103109 / 10-1110.610.000.31.09	01/04/17	*V12/12-01/02	164.70			
			LIFE SKILLS - GENERAL SUPPLIES - SECONDARY	121161030 / 10-1211.610.000.30.00	01/04/17	*V12/12-01/02	50.26			
00172798	01/06/17	WES41	WESTERN PA FACILITIES DIRECTORS				\$50.00	20170101	CC	V
			BLDG OPERATIONS - DUES & FEES	262081001 / 10-2620.810.000.01.00	01/04/17	*VREGISTRATION FEES	50.00			
00172799	01/06/17	SH054	SHOP 'N SAVE				\$381.54	20170101	CC	R
			SUPPLIES - HS FAMILY & CONSUMER SCIENCE	116103109 / 10-1110.610.000.31.09	01/04/17	12/12-01/02	166.58			
			SUPPLIES - HS FAMILY & CONSUMER SCIENCE	116103109 / 10-1110.610.000.31.09	01/04/17	12/12-01/02	164.70			
			LIFE SKILLS - GENERAL SUPPLIES - SECONDARY	121161030 / 10-1211.610.000.30.00	01/04/17	12/12-01/02	50.26			
00172800	01/06/17	WES41	WESTERN PA FACILITIES DIRECTORS				\$50.00	20170101	CC	R
			BLDG OPERATIONS - DUES & FEES	262081001 / 10-2620.810.000.01.00	01/04/17	REGISTRATION FEES	50.00			
00172801	01/20/17	ZZ29	RONDA J. WINNECOUR				\$904.16	20170192	CC	R
			EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	047025 / 10-0470.025.000.00.00	01/20/17	PY-VD13E-20170120P	904.16			
00172802	01/20/17	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT				\$41,637.00	20170192	CC	R

Date: 02/03/17

Time: 12:57:50

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 3

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
UNION											
			EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00		01/20/17	PY-VD07-20170120P	41,637.00			
00172803	01/20/17	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$33,846.02	20170192	CC	R
			EMPLOYEE - TEACHER DUES	047030 / 10-0470.030.000.00.00		01/20/17	PY-VD04-20170120P	33,846.02			
00172804	01/20/17	GAPA1	Great American Plan Administrators Inc					\$25,998.67	20170192	CC	R
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01C-20170120P	5,579.48			
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01E-20170120P	2,873.82			
			EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01G-20170120P	1,250.00			
			EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01I-20170120P	3,007.36			
			EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01L-20170120P	2,861.00			
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01M-20170120P	1,367.54			
			EMPLOYEE - T.S.A. - N FOR MBR SVSC	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01N-20170120P	150.00			
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01Q-20170120P	2,223.07			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 / 10-0470.001.000.00.00		01/20/17	PY-VD01R-20170120P	3,190.57			
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 / 10-0470.001.000.00.00		01/20/17	PY-VR01-20170120P	290.00			
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00		01/20/17	PY-VR03-20170120P	400.00			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/20/17	PY-VR04-20170120P	2,755.83			
			EMPLOYEE - ROTH - 5 FOR REED	04701 / 10-0470.001.000.00.00		01/20/17	PY-VR05-20170120P	50.00			
00172805	01/20/17	ZZ70	WINDHAM PROFESSIONALS, INC					\$119.00	20170192	CC	R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025 / 10-0470.025.000.00.00		01/20/17	PY-VD22-20170120P	119.00			
00173036	01/30/17	ZZTOPT	TOWNSHIP OF SHALER					\$6,408.00	20170199	CC	O

Date: 02/03/17

Time: 12:57:50

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 4

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
00173036	01/30/17	ZZTOPT	TOWNSHIP OF SHALER					\$6,408.00	20170199	CC	O
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			10/14/16	PY-OC-S-20161014Q	1,046.00			
			SHALER								
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			10/28/16	PY-OC-S-20161028Q	1,048.00			
			SHALER								
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			11/10/16	PY-OC-S-20161110Q	1,092.00			
			SHALER								
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			11/25/16	PY-OC-S-20161125Q	1,144.00			
			SHALER								
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			12/09/16	PY-OC-S-20161209Q	1,040.00			
			SHALER								
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			12/23/16	PY-OC-S-20161223Q	1,038.00			
			SHALER								
00173037	01/20/17	AMA12	AMAZON.COM					\$798.15	20170101	CC	R
			PUPIL PERS - GENERAL SUPPLIES 211061030 /	20161354	P	01/20/17	STMNT 12/10/2016	-18.22			
			- SECONDARY 10-2111.610.000.30.00								
			MAINT&REPAIR INFOR TECH 1143819 / 10-1110.438.000.19.00	20161481	P	01/20/17	STMNT 12/10/2016	383.90			
			EQ/INFRA - ELEM SCHOOL								
			MAINT&REPAIR INFOR TECH 1143819 / 10-1110.438.000.19.00	20161481	P	01/20/17	STMNT 12/10/2016	69.00			
			EQ/INFRA - ELEM SCHOOL								
			MAINT&REPAIR INFOR TECH 1143819 / 10-1110.438.000.19.00	20161481	P	01/20/17	STMNT 12/10/2016	240.92			
			EQ/INFRA - ELEM SCHOOL								
			SUPPLIES - HS MATH 6103111 / 10-1110.610.000.31.11	20161443	F	01/20/17	STMNT 12/10/2016	71.35			
			PUPIL PERS - GENERAL SUPPLIES 211061030 /	20161354	P	01/20/17	STMNT 12/10/2016	30.86			
			- SECONDARY 10-2111.610.000.30.00								
			PUPIL PERS - GENERAL SUPPLIES 211061030 /	20161354	F	01/20/17	STMNT 12/10/2016	20.34			
			- SECONDARY 10-2111.610.000.30.00								
00173038	01/20/17	NAS10	A.W. BEATTIE CAREER CENTER					\$1,674.61	20170101	CC	O
			RENTAL-CAPITAL SUBSIDY/BEATTIE139044331 /			01/20/17	2ND BILLING	1,674.61			
			10-1390.443.000.31.00				1/25/2017				
00173039	01/20/17	BOW31	THE BOW BOYS, LLP					\$540.00	20170101	CC	R
			Cheerleaders - 3219760 / 10-3219.760.000.00.00			01/20/17	1293	540.00			
			EQUIPMENT-REPLACEMENT								
00173040	01/20/17	PAF01	PAFPC					\$1,200.00	20170101	CC	R
			Staff Dev/instruct/certified 227132411 /			01/20/17	1259392,1259430,48	200.00			

Date: 02/03/17

Time: 12:57:51

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 5

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
			10-2271.324.000.11.00				9,440				
			Staff Dev/instruct/certified 227132412 /			01/20/17	1259392,1259430,48	200.00			
			10-2271.324.000.12.00				9,440				
			Staff Dev/instruct/certified 227132413 /			01/20/17	1259392,1259430,48	400.00			
			10-2271.324.000.13.00				9,440				
			Staff Dev/non-instr/certified 283432414 /			01/20/17	1259392,1259430,48	400.00			
			10-2834.324.000.14.00				9,440				
00173041	01/20/17	PEN66	PENGUIN RANDOM HOUSE, LLC					\$254.25	20170101	CC	R
			GIFTED - BOOKS - SECONDARY 124364030 /	20161594	F	01/20/17	98894949	254.25			
			10-1243.640.000.30.00								
00173042	01/20/17	PME31	PMEA SHS DISTRICT ORCHESTRA					\$60.00	20170101	CC	O
			ORCHESTRA/STRINGS - TRAVEL 3236580 / 10-3236.580.000.00.00			01/20/17	ADDL STDNT RGSTRN	60.00			
00173043	01/20/17	PUB03	PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS					\$4,506.40	20170101	CC	R
			RETIREMENT 11230 / 10-1110.230.000.00.00			01/20/17	7/10/2016 #479 ATCHED	4,506.40			
00173044	01/20/17	SCH98	SCHOLASTIC					\$3,479.28	20170101	CC	R
			Community Services - Books 000000001689 /	20161621	F	01/20/17	13977974	3,479.28			
			10-3300.640.411.00.00								
00173045	01/20/17	B2APC	SHALER AREA HIGH SCHOOL					\$8,846.54	20170101	CC	R
			Basketball - Boys - MISC 3257599 / 10-3257.599.000.00.00			01/20/17	10856-10974 REIMB	2,945.00			
			PURCHASED SERVICES								
			Basketball - Girls - MISC 3259599 / 10-3259.599.000.00.00			01/20/17	10856-10974 REIMB	125.00			
			PURCHASED SERVICES								
			Basketball - Girls - MISC 3259599 / 10-3259.599.000.00.00			01/20/17	10856-10974 REIMB	3,505.00			
			PURCHASED SERVICES								
			Swimming - Boys & Girls - MISC 3280599 / 10-3280.599.000.00.00			01/20/17	10856-10974 REIMB	840.00			
			PURCHASED SERVICES								
			Bowling - Boys & Girls - 3281580 / 10-3281.580.000.00.00			01/20/17	10856-10974 REIMB	371.54			
			Travel								
			Volleyball - Boys - TRAVEL 3291580 / 10-3291.580.000.00.00			01/20/17	10856-10974 REIMB	620.00			
			Wrestling - TRAVEL 3295580 / 10-3295.580.000.00.00			01/20/17	10856-10974 REIMB	365.00			
			Wrestling - MISC PURCHASED 3295599 / 10-3295.599.000.00.00			01/20/17	10856-10974 REIMB	75.00			
			SERVICES								
00173046	01/20/17	SHA51	SHARON HIGH SCHOOL					\$300.00	20170101	CC	R

Date: 02/03/17

Time: 12:57:51

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 6

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
00173046	01/20/17	SHA51	SHARON HIGH SCHOOL					\$300.00	20170101	CC	R
			Wrestling - TRAVEL	3295580 / 10-3295.580.000.00.00	20161171	F	01/13/17 1/28/2017 REGSTRTN	300.00			
00173047	01/20/17	SH054	SHOP 'N SAVE					\$359.54	20170101	CC	R
			SUPPLIES - HS FAMILY & CONSUMER SCIENCE	116103109 / 10-1110.610.000.31.09			01/20/17 JAN PRCHS 2017	55.23			
			SUPPLIES - MIDDLE SCHOOL FACS	6103509 / 10-1110.610.000.35.09			01/20/17 JAN PRCHS 2017	159.62			
			LIFE SKILLS -GENERAL SUPPLIES - ELEMENTARY	121161010 / 10-1211.610.000.10.00			01/20/17 JAN PRCHS 2017	35.91			
			LIFE SKILLS - GENERAL SUPPLIES - SECONDARY	121161030 / 10-1211.610.000.30.00			01/20/17 JAN PRCHS 2017	108.78			
00173048	01/30/17	ZZ32	NATIONAL D.R.I.V.E.					\$8.00	20170198	CC	R
			EMPLOYEE - National D.R.I.V.E.	047031 / 10-0470.031.000.00.00			01/06/17 PY-VD23-20170106M	4.00			
			EMPLOYEE - National D.R.I.V.E.	047031 / 10-0470.031.000.00.00			01/20/17 PY-VD23-20170120M	4.00			
00173049	01/30/17	ZZ24	TUITION ACCOUNT PROG BUR					\$2,520.00	20170198	CC	O
			EMPLOYEE - TUITION-TAP 529	047060 / 10-0470.060.000.00.00			01/06/17 PY-VD18-20170106M	1,260.00			
			EMPLOYEE - TUITION-TAP 529	047060 / 10-0470.060.000.00.00			01/20/17 PY-VD18-20170120M	1,260.00			
00173050	01/30/17	ZZ31	Sun Life Assurance Co of Canada (U.S.)					\$7,990.22	20170198	CC	R
			EMPLOYEE - DISABILITY INSURANCE	047022 / 10-0470.022.000.00.00			01/06/17 PY-VD10-20170106M	4,001.47			
			EMPLOYEE - DISABILITY INSURANCE	047022 / 10-0470.022.000.00.00			01/20/17 PY-VD10-20170120M	3,988.75			
99993054	01/06/17	ZZ02	PA DEPT OF REVENUE					\$38,220.25	120	WT	R
			EMPLOYEE - State Tax - Pennsylvania	047014 / 10-0470.014.000.00.00			01/06/17 PY-ST-PA-20170106P	38,220.25			
99993055	01/06/17	ZZ07	PENNSYLVANIA SCDU					\$816.98	120	WT	R
			EMPLOYEE - GARNISHMENT - A FOR ALLEGHENY	047025 / 10-0470.025.000.00.00			01/06/17 PY-VD13A-20170106P	816.98			
99993056	01/06/17	ZZ01	PNC BANK PAYROLL					\$337,137.53	120	WT	R
			EMPLOYEE - Federal Income Tax	047012 / 10-0470.012.000.00.00			01/06/17 PY-FIT-20170106P	146,659.93			
			EMPLOYEE - Medicare	047011 / 10-0470.011.000.00.00			01/06/17 PY-MCARE-20170106P	18,051.96			
			EMPLOYER - Medicare	047529 / 10-0475.029.000.00.00			01/06/17 PY-MCARE-20170106P	18,051.96			

Date: 02/03/17

Time: 12:57:51

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 7

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
99993056	01/06/17	ZZ01	PNC BANK PAYROLL					\$337,137.53	120	WT	R
			EMPLOYEE - Social Security	047011 / 10-0470.011.000.00.00		01/06/17	PY-SOSEC-20170106P	77,186.84			
			EMPLOYER - Social Security	047529 / 10-0475.029.000.00.00		01/06/17	PY-SOSEC-20170106P	77,186.84			
99993057	01/06/17	ZZDD	SHALER AREA SCHOOL DIST					\$770,834.94	120	WT	R
			EMPLOYEE - Direct Deposit	047070 / 10-0470.070.000.00.00		01/06/17	PY-DDF-20170106P	10,970.00			
			Fixed								
			EMPLOYEE - Direct Deposit Net	047070 / 10-0470.070.000.00.00		01/06/17	PY-DDN-20170106P	759,864.94			
99993058	01/30/17	ZZ05	PA UNEMPLOYMENT COMPENSATION					\$5,784.85	20170199	WT	R
			EMPLOYEE - PA Unemployment	047015 / 10-0470.015.000.00.00		10/14/16	PY-PAUC-20161014Q	933.06			
			Compensation								
			EMPLOYEE - PA Unemployment	047015 / 10-0470.015.000.00.00		10/28/16	PY-PAUC-20161028Q	970.49			
			Compensation								
			EMPLOYEE - PA Unemployment	047015 / 10-0470.015.000.00.00		11/10/16	PY-PAUC-20161110Q	991.77			
			Compensation								
			EMPLOYEE - PA Unemployment	047015 / 10-0470.015.000.00.00		11/25/16	PY-PAUC-20161125Q	974.19			
			Compensation								
			EMPLOYEE - PA Unemployment	047015 / 10-0470.015.000.00.00		12/09/16	PY-PAUC-20161209Q	944.50			
			Compensation								
			EMPLOYEE - PA Unemployment	047015 / 10-0470.015.000.00.00		12/23/16	PY-PAUC-20161223Q	970.84			
			Compensation								
99993067	01/06/17	ZZ01	PNC BANK PAYROLL					\$3,642.87	120	WT	R
			EMPLOYEE - NET PAY NOT DIRECT	047070 / 10-0470.070.000.00.00		01/06/17	PY-NET-20170106P	3,642.87			
			DEPOSITED								
99993068	01/30/17	KEY53	KEYSTONE COLLECTIONS GROUP					\$88,124.84	20170199	WT	O
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		10/14/16	PY-WAGTAX-20161014Q	14,219.85			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		10/28/16	PY-WAGTAX-20161028Q	14,840.03			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		11/10/16	PY-WAGTAX-20161110Q	15,101.14			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		11/25/16	PY-WAGTAX-20161125Q	14,830.03			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		12/09/16	PY-WAGTAX-20161209Q	14,381.08			

Date: 02/03/17

Time: 12:57:52

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 8

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
99993068	01/30/17	KEY53	KEYSTONE COLLECTIONS GROUP					\$88,124.84	20170199	WT	O
			EMPLOYEE - LOCAL WAGE TAX 047010 / 10-0470.010.000.00.00			12/23/16	PY-WAGTAX-20161223 Q	14,752.71			
99993069	01/30/17	ZZROPT	RESERVE TWP LST					\$312.00	20170199	WT	O
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00 RESERVE			10/14/16	PY-OC-R-20161014Q	52.00			
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00 RESERVE			10/28/16	PY-OC-R-20161028Q	52.00			
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00 RESERVE			11/10/16	PY-OC-R-20161110Q	52.00			
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00 RESERVE			11/25/16	PY-OC-R-20161125Q	52.00			
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00 RESERVE			12/09/16	PY-OC-R-20161209Q	52.00			
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00 RESERVE			12/23/16	PY-OC-R-20161223Q	52.00			
99993070	01/20/17	ZZ02	PA DEPT OF REVENUE					\$40,696.80	120	WT	R
			EMPLOYEE - State Tax - Pennsylvania 047014 / 10-0470.014.000.00.00			01/20/17	PY-ST-PA-20170120P	40,696.80			
99993071	01/20/17	ZZ07	PENNSYLVANIA SCDU					\$460.27	120	WT	R
			EMPLOYEE - GARNISHMENT - A FOR047025 / 10-0470.025.000.00.00 ALLEGHENY			01/20/17	PY-VD13A-20170120P	460.27			
99993072	01/20/17	ZZ01	PNC BANK PAYROLL					\$363,373.75	120	WT	R
			EMPLOYEE - Federal Income Tax 047012 / 10-0470.012.000.00.00			01/20/17	PY-FIT-20170120P	160,593.91			
			EMPLOYEE - Medicare 047011 / 10-0470.011.000.00.00			01/20/17	PY-MCARE-20170120P	19,217.75			
			EMPLOYER - Medicare 047529 / 10-0475.029.000.00.00			01/20/17	PY-MCARE-20170120P	19,217.75			
			EMPLOYEE - Social Security 047011 / 10-0470.011.000.00.00			01/20/17	PY-SOSEC-20170120P	82,172.17			
			EMPLOYER - Social Security 047529 / 10-0475.029.000.00.00			01/20/17	PY-SOSEC-20170120P	82,172.17			
99993073	01/20/17	ZZ01	PNC BANK PAYROLL					\$3,737.76	120	WT	R
			EMPLOYEE - NET PAY NOT DIRECT DEPOSITED 047070 / 10-0470.070.000.00.00			01/20/17	PY-NET-20170120P	3,737.76			
99993074	01/20/17	ZZDD	SHALER AREA SCHOOL DIST					\$797,194.93	120	WT	R
			EMPLOYEE - Direct Deposit Fixed 047070 / 10-0470.070.000.00.00			01/20/17	PY-DDF-20170120P	10,570.00			

Date: 02/03/17

Time: 12:57:52

Check Dates 01/01/17 - 01/31/17

Shaler Area School District
Supplement C.1A 1-31-2017 Check List
2016-2017

Page: 9

BAR055

Check # 00001000 - 99993081

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
99993074	01/20/17	ZZDD	SHALER AREA SCHOOL DIST					\$797,194.93	120	WT	R
			EMPLOYEE - Direct Deposit Net 047070 / 10-0470.070.000.00.00			01/20/17	PY-DDN-20170120P	786,624.93			
99993075	01/30/17	ZZ13	PUBLIC SCHOOL EMPLOYEES' RETIREMENT					\$195,236.31	20170198	WT	O
			EMPLOYEE - Retirement Sabbatical 7.50%	04709 / 10-0470.009.000.00.00		01/06/17	PY-RSD7-20170106M	83.02			
			EMPLOYEE - Retirement Sabbatical 7.50%	04709 / 10-0470.009.000.00.00		01/20/17	PY-RSD7-20170120M	83.02			
			EMPLOYEE - Retirement 6.25%	04709 / 10-0470.009.000.00.00		01/06/17	PY-RTC6-20170106M	174.72			
			EMPLOYEE - Retirement 6.25%	04709 / 10-0470.009.000.00.00		01/20/17	PY-RTC6-20170120M	174.72			
			EMPLOYEE - Retirement 6.50%	04709 / 10-0470.009.000.00.00		01/06/17	PY-RTD6-20170106M	824.58			
			EMPLOYEE - Retirement 6.50%	04709 / 10-0470.009.000.00.00		01/20/17	PY-RTD6-20170120M	939.04			
			EMPLOYEE - Retirement 7.50%	04709 / 10-0470.009.000.00.00		01/06/17	PY-RTD7-20170106M	83,788.49			
			EMPLOYEE - Retirement 7.50%	04709 / 10-0470.009.000.00.00		01/20/17	PY-RTD7-20170120M	89,498.42			
			EMPLOYEE - Retirement 7.5% (post 7/1/11)	04709 / 10-0470.009.000.00.00		01/06/17	PY-RTE7-20170106M	7,959.25			
			EMPLOYEE - Retirement 7.5% (post 7/1/11)	04709 / 10-0470.009.000.00.00		01/20/17	PY-RTE7-20170120M	7,427.24			
			EMPLOYEE - Retirement 10.3%	04709 / 10-0470.009.000.00.00		01/06/17	PY-RTF10-20170106M	2,094.54			
			EMPLOYEE - Retirement 10.3%	04709 / 10-0470.009.000.00.00		01/20/17	PY-RTF10-20170120M	2,189.27			
99993076	01/30/17	ZZ14	PUBLIC SCHOOL EMPL RETIREMENT SYS					\$755.04	20170198	WT	O
			EMPLOYEE - BUYBACK RETIREMENT 047024 / 10-0470.024.000.00.00			01/06/17	PY-VD12-20170106M	377.52			
			EMPLOYEE - BUYBACK RETIREMENT 047024 / 10-0470.024.000.00.00			01/20/17	PY-VD12-20170120M	377.52			

Totals For Bank Account 10-0101.002.000.00.00 Cash - PNC Bank

	Total	Count		Total	Count
Computer Check	218,060.59	31	Outstanding	295,090.80	8
Hand Check	0.00	0	Reconciled	2,568,867.37	36
Wire Transfer	2,646,329.12	15	Stop Payment	0.00	0
			Voids	431.54	2

Account Number	Amount	Vendor		Invoice Number	Date
10-2620.621.000.11.00	\$ 179.09	Direct Energy/Burchfield	AME75	Jan-17	1/31/2017
10-2620.621.000.19.00	\$ 4,554.72	Direct Energy/Elementary School	AME75	Jan-17	1/31/2017
10-2620.621.000.31.00	\$ 4,123.72	Direct Energy/High School	AME75	Jan-17	1/31/2017
10-2620.621.000.12.00	\$ 1,118.49	Direct Energy/Jeffery	AME75	Jan-17	1/31/2017
10-2620.621.000.13.00	\$ 1,282.21	Direct Energy/Marzolf	AME75	Jan-17	1/31/2017
10-2620.621.000.35.00	\$ 2,585.71	Direct Energy/Middle School	AME75	Jan-17	1/31/2017
10-2620.422.000.13.00	\$ 3,051.45	Duquesne Light/Marzolf	DUQ02	1594070000 Jan 17	1/31/2017
10-2620.422.000.35.00	\$ 17,553.96	Duquesne Light/Middle School	DUQ02	X830740000 Jan 17	1/31/2017
10-2620.422.000.19.00	\$ 14,445.95	Duquesne Light/Elementary School	DUQ02	8993100000 Jan 17	1/31/2017
10-2620.422.000.31.00	\$ 354.42	Duquesne Light/High School	DUQ02	3287310000 Jan 17	1/31/2017
10-2620.422.000.35.00	\$ 1,600.22	Duquesne Light/Middle School	DUQ02	5813230000 Jan 17	1/31/2017
10-2620.422.000.31.00	\$ 530.65	Duquesne Light/High School	DUQ02	8270640000 Jan 17	1/31/2017
10-2620.422.000.19.00	\$ 37.33	Duquesne Light/Elementary School	DUQ02	5142260000 Jan 17	1/31/2017
10-2620.422.000.19.00	\$ 30.18	Duquesne Light/Elementary School	DUQ02	7193100000 Jan 17	1/31/2017
10-2620.422.000.31.00	\$ 335.58	Duquesne Light/High School	DUQ02	X347850000B Jan 17	1/31/2017
10-2620.422.000.31.00	\$ 1,516.98	Duquesne Light/High School	DUQ02	X347850000C Jan 17	1/31/2017
10-2620.422.000.31.00	\$ 29,132.79	Duquesne Light/High School	DUQ02	X347850000 Jan 17	1/31/2017
10-2620.422.000.12.00	\$ 1,297.03	Duquesne Light/Jeffery	DUQ02	4611130000 Jan 17	1/31/2017
10-2620.422.000.12.00	\$ 63.94	Duquesne Light/Jeffery	DUQ02	1741420000 Jan 17	1/31/2017
10-2620.422.000.01.00	\$ 33.31	Duquesne Light/B&G	DUQ02	8967430000 Jan 17	1/31/2017
10-2620.422.000.01.00	\$ 563.41	Duquesne Light/B&G	DUQ02	9497700000 Jan 17	1/31/2017
10-2620.422.000.14.00	\$ 54.29	Duquesne Light/Reserve	DUQ02	1402760000 Jan 17	1/31/2017
10-2620.422.000.14.00	\$ 1,576.65	Duquesne Light/Reserve	DUQ02	2551500000A Jan 17	1/31/2017
10-2620.422.000.14.00	\$ 1,874.81	Duquesne Light/Reserve	DUQ02	2551500000 Jan 17	1/31/2017
10-2620.422.000.11.00	\$ 4,422.13	Duquesne Light/Burchfield	DUQ02	6175200000A Jan 17	1/31/2017
10-2620.422.000.11.00	\$ 4,918.61	Duquesne Light/Burchfield	DUQ02	6175200000 Jan 17	1/31/2017
10-2650.626.000.00.00	\$ 2,022.92	Fleet Services	FLE21	48127758	1/31/2017
10-2620.424.000.19.00	\$ 3,757.33	Hampton/Shaler Water	HAM55	0115511878 Jan 17	1/31/2017
10-2620.424.000.15.00	\$ 463.13	Hampton/Shaler Water	HAM55	0115512968 Jan 17	1/31/2017
10-2620.424.000.11.00	\$ 2,120.26	Hampton/Shaler Water	HAM55	0115515822 Jan 17	1/31/2017
10-2620.424.000.01.00	\$ 90.62	Hampton/Shaler Water	HAM55	0115515362 Jan 17	1/31/2017
10-2611.442.000.00.00	\$ 32.28	Laurel Capital/B&G	LAU01	Jan-17	1/31/2017
10-2380.442.000.11.00	\$ 140.48	Laurel Capital/Burchfield	LAU01	Jan-17	1/31/2017

Account Number	Amount	Vendor		Invoice Number	Date
10-2519.442.000.00.00	\$ 106.39	Laurel Capital/Central	LAU01	Jan-17	1/31/2017
10-2380.442.000.19.00	\$ 172.76	Laurel Capital/Elementary	LAU01	Jan-17	1/31/2017
10-3249.442.000.31.00	\$ 32.29	Laurel Capital/High School	LAU01	Jan-17	1/31/2017
10-2380.442.000.31.00	\$ 520.37	Laurel Capital/High School	LAU01	Jan-17	1/31/2017
10-2380.442.000.12.00	\$ 127.95	Laurel Capital/Jeffery	LAU01	Jan-17	1/31/2017
10-2380.442.000.13.00	\$ 140.48	Laurel Capital/Marzolf	LAU01	Jan-17	1/31/2017
10-2380.442.000.35.00	\$ 255.90	Laurel Capital/Middle	LAU01	Jan-17	1/31/2017
10-2380.442.000.14.00	\$ 127.95	Laurel Capital/Reserve	LAU01	Jan-17	1/31/2017
10-2380.442.000.15.00	\$ 127.95	Laurel Capital/Rogers	LAU01	Jan-17	1/31/2017
10-2620.621.000.35.00	\$ 7,024.54	Peoples Natural Gas/Middle School	PEO02	200003959042 Jan 17	1/31/2017
10-2620.621.000.13.00	\$ 2,008.21	Peoples Natural Gas/Marzolf	PEO02	200003959182 Jan 17	1/31/2017
10-2620.621.000.13.00	\$ 1,237.17	Peoples Natural Gas/Rogers	PEO02	200006921627 Jan 17	1/31/2017
10-2620.621.000.13.00	\$ 8,131.58	Peoples Natural Gas/Rogers	PEO02	200003958978 Jan 17	1/31/2017
10-2620.621.000.12.00	\$ 1,757.64	Peoples Natural Gas/Jeffery	PEO02	200003959083 Jan 17	1/31/2017
10-2620.621.000.01.00	\$ 360.19	Peoples Natural Gas/BG	PEO02	200003958929 Jan 17	1/31/2017
10-2620.538.000.00.00	\$ 188.73	Verizonwireless	VER02	9773609680	1/31/2017
10-5240.930.000.00.00	\$ 10,557.35	PNC	PNC02	Jan-17	1/31/2017
10-2540.610.000.00.00	\$ 6,895.00	ComDoc	COM05	5003571562	1/31/2017
10-2540.610.000.00.00	\$ 194.00	ComDoc	COM05	5003571563	1/31/2017
10-0475.033.000.00.00	\$ 668,272.17	ACSHIC	ACS01	Jan-17	1/31/2017
10-0475.036.000.00.00	\$ 38,915.73	ACSHIC	ACS01	Jan-17	1/31/2017
10-0475.034.000.00.00	\$ 4,985.23	ACSHIC	ACS01	Jan-17	1/31/2017
10-1110.250.000.10.00	\$ 7,249.52	PA UC FUND	PEN31	Jan-17	1/31/2017
Total	\$ 865,253.75				

Date: 02/03/17
Time: 11:11:27

Shaler Area School District
Invoices Payables 2016-2017

Page: 1
BAR046j

16-17 Year

Vendor #	Vendor Name	Description	Acct #	Amount
NUT01	THE NUTRITION GROUP	ADMINISTRATION FEE	3100.572	\$2,419.52
	THE NUTRITION GROUP	BREAD	3100.571	\$2,869.57
	THE NUTRITION GROUP	CLEANING	3100.572	\$739.15
	THE NUTRITION GROUP	DAIRY	3100.571	\$13,488.68
	THE NUTRITION GROUP	DESSERT	3100.571	\$593.84
	THE NUTRITION GROUP	DIRECT EXPENSE	3100.572	\$6,765.83
	THE NUTRITION GROUP	FOOD SVCS. OTHER CONT.SVCS. FRESH FRUIT/VEGETABLE RESERVE	3100.599	\$821.26
	THE NUTRITION GROUP	FRESH & FROZEN	3100.571	\$6,483.20
	THE NUTRITION GROUP	GROCERIES	3100.571	\$47,180.78
	THE NUTRITION GROUP	LABOR COSTS	3100.572	\$68,871.09
	THE NUTRITION GROUP	MANAGEMENT FEE	3100.572	\$1,524.29
	THE NUTRITION GROUP	MANAGEMENT PAYROLL	3100.572	\$7,847.80
	THE NUTRITION GROUP	PAPER	3100.572	\$5,716.43
			Total for THE NUTRITION GROUP	\$165,321.44
			Report Total	\$165,321.44

Date:02/03/17

Time:11:13:45

Transaction Detail Report For 2016-2017

Shaler Area School District

Transaction Detail

Budget Transfers

Page: 1

BAR017

Date Range 01/01/17-01/31/17

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
2610810 / 10-2611.810.000.00.00	10-JAN16BT	Per SL/JK	01/16/17	BT				230.00
262033013 / 10-2620.330.000.13.00	10-JAN16BT	Per SL/JK	01/16/17	BT				1,710.00
262033031 / 10-2620.330.000.31.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-1,710.00
4301123 / 10-2620.430.000.11.23	10-JAN16BT	Per SL/JK	01/16/17	BT				-200.00
4301323 / 10-2620.430.000.13.23	10-JAN16BT	Per SL/JK	01/16/17	BT				200.00
262043031 / 10-2620.430.000.31.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-1,540.20
262044201 / 10-2620.442.000.01.00	10-JAN16BT	Per SL/JK	01/16/17	BT				2,664.00
26204421023 / 10-2620.442.000.10.23	10-JAN16BT	Per SL/JK	01/16/17	BT				-6,000.00
26204423023 / 10-2620.442.000.30.23	10-JAN16BT	Per SL/JK	01/16/17	BT				-2,664.00
262044231 / 10-2620.442.000.31.00	10-JAN16BT	Per SL/JK	01/16/17	BT				2,000.00
262044231 / 10-2620.442.000.31.00	10-JAN16BT	Per SL/JK	01/16/17	BT				1,540.20
262044235 / 10-2620.442.000.35.00	10-JAN16BT	Per SL/JK	01/16/17	BT				925.83
262044235 / 10-2620.442.000.35.00	10-JAN16BT	Per SL/JK	01/16/17	BT				6,000.00
6100123 / 10-2620.610.000.01.23	10-JAN16BT	Per SL/JK	01/16/17	BT				500.00
26206100124 / 10-2620.610.000.01.24	10-JAN16BT	Per SL/JK	01/16/17	BT				500.00
26206100125 / 10-2620.610.000.01.25	10-JAN16BT	Per SL/JK	01/16/17	BT				500.00
26206100126 / 10-2620.610.000.01.26	10-JAN16BT	Per SL/JK	01/16/17	BT				500.00
26206100127 / 10-2620.610.000.01.27	10-JAN16BT	Per SL/JK	01/16/17	BT				1,000.00
26206100128 / 10-2620.610.000.01.28	10-JAN16BT	Per SL/JK	01/16/17	BT				1,000.00
26206100129 / 10-2620.610.000.01.29	10-JAN16BT	Per SL/JK	01/16/17	BT				1,000.00
262061011 / 10-2620.610.000.11.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-500.00
262061012 / 10-2620.610.000.12.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-500.00
262061013 / 10-2620.610.000.13.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-500.00
262061014 / 10-2620.610.000.14.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-500.00
262061019 / 10-2620.610.000.19.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-1,000.00
262061031 / 10-2620.610.000.31.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-1,000.00
262061035 / 10-2620.610.000.35.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-1,000.00
2620750 / 10-2620.750.000.00.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-5,000.00
262081001 / 10-2620.810.000.01.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-230.00
2630442 / 10-2630.442.000.00.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-925.83
263044231 / 10-2630.442.000.31.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-2,000.00
2630760 / 10-2630.760.000.00.00	10-JAN16BT	Per SL/JK	01/16/17	BT				5,000.00
266075035 / 10-2660.750.000.35.00	10-JAN16BT	Per SL/JK	01/16/17	BT				4,000.00

Date:02/03/17

Time:11:13:45

Transaction Detail Report For 2016-2017

Shaler Area School District

Transaction Detail

Budget Transfers

Page: 2

BAR017

Date Range 01/01/17-01/31/17

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
266075035 / 10-2660.750.000.35.00	10-JAN16BT	Per SL/JK	01/16/17	BT				4,000.00
266075035 / 10-2660.750.000.35.00	10-JAN16BT	Per SL/JK	01/16/17	BT				4,000.00
266076019 / 10-2660.760.000.19.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-4,000.00
266076031 / 10-2660.760.000.31.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-4,000.00
266076035 / 10-2660.760.000.35.00	10-JAN16BT	Per SL/JK	01/16/17	BT				-4,000.00
1158011 / 10-1110.580.000.11.00	BT-JAN16	PER SL	01/18/17	BT				-66.10
1158012 / 10-1110.580.000.12.00	BT-JAN16	PER SL	01/18/17	BT				-150.00
1158014 / 10-1110.580.000.14.00	BT-JAN16	PER SL	01/18/17	BT				-108.72
1158019 / 10-1110.580.000.19.00	BT-JAN16	PER SL	01/18/17	BT				-182.36
1158031 / 10-1110.580.000.31.00	BT-JAN16	PER SL	01/18/17	BT				-163.90
1158131 / 10-1110.581.000.31.00	BT-JAN16	PER SL	01/18/17	BT				16.64
1158211 / 10-1110.582.000.11.00	BT-JAN16	PER SL	01/18/17	BT				66.10
1158212 / 10-1110.582.000.12.00	BT-JAN16	PER SL	01/18/17	BT				150.00
1158214 / 10-1110.582.000.14.00	BT-JAN16	PER SL	01/18/17	BT				108.72
1158219 / 10-1110.582.000.19.00	BT-JAN16	PER SL	01/18/17	BT				182.36
1158231 / 10-1110.582.000.31.00	BT-JAN16	PER SL	01/18/17	BT				39.26
1158331 / 10-1110.583.000.31.00	BT-JAN16	PER SL	01/18/17	BT				108.00
1161012 / 10-1110.610.000.12.00	BT-JAN16	PER SL	01/18/17	BT				-430.29
116101208 / 10-1110.610.000.12.08	BT-JAN16	PER SL	01/18/17	BT				430.29
1164019 / 10-1110.640.000.19.00	BT-JAN16	PER SL	01/18/17	BT				-2,960.92
116401905 / 10-1110.640.000.19.05	BT-JAN16	PER SL	01/18/17	BT				10,870.92
116401911 / 10-1110.640.000.19.11	BT-JAN16	PER SL	01/18/17	BT				-7,910.00
6403513 / 10-1110.640.000.35.13	BT-JAN16	PER SL	01/18/17	BT				-5,927.40
6403515 / 10-1110.640.000.35.15	BT-JAN16	PER SL	01/18/17	BT				5,927.40
212058010 / 10-2120.580.000.10.00	BT-JAN16	PER SL	01/18/17	BT				-73.33
212058411 / 10-2120.584.000.11.00	BT-JAN16	PER SL	01/18/17	BT				73.33
225061012 / 10-2250.610.000.12.00	BT-JAN16	PER SL	01/18/17	BT				-1.80
225061013 / 10-2250.610.000.13.00	BT-JAN16	PER SL	01/18/17	BT				34.01
225061014 / 10-2250.610.000.14.00	BT-JAN16	PER SL	01/18/17	BT				6.00
225061035 / 10-2250.610.000.35.00	BT-JAN16	PER SL	01/18/17	BT				-38.21
2350330 / 10-2350.330.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-162.50
235033055 / 10-2350.330.000.00.55	BT-JAN16	PER SL	01/18/17	BT				162.50
2360580 / 10-2360.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-763.93

Date:02/03/17

Time:11:13:46

Shaler Area School District

Transaction Detail

Page: 3

BAR017

Transaction Detail Report For 2016-2017

Budget Transfers

Date Range 01/01/17-01/31/17

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
236058101 / 10-2360.581.000.01.00	BT-JAN16	PER SL	01/18/17	BT				507.22
236058401 / 10-2360.584.000.01.00	BT-JAN16	PER SL	01/18/17	BT				256.71
2360810 / 10-2360.810.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-30.00
2360860 / 10-2360.860.000.00.00	BT-JAN16	PER SL	01/18/17	BT				30.00
238058012 / 10-2380.580.000.12.00	BT-JAN16	PER SL	01/18/17	BT				-54.27
238058013 / 10-2380.580.000.13.00	BT-JAN16	PER SL	01/18/17	BT				-443.20
238058019 / 10-2380.580.000.19.00	BT-JAN16	PER SL	01/18/17	BT				-73.66
238058412 / 10-2380.584.000.12.00	BT-JAN16	PER SL	01/18/17	BT				54.27
238058413 / 10-2380.584.000.13.00	BT-JAN16	PER SL	01/18/17	BT				443.20
000000001679 / 10-2380.584.000.19.00	BT-JAN16	PER SL	01/18/17	BT				73.66
238081011 / 10-2380.810.000.11.00	BT-JAN16	PER SL	01/18/17	BT				45.00
238081012 / 10-2380.810.000.12.00	BT-JAN16	PER SL	01/18/17	BT				-110.00
238081013 / 10-2380.810.000.13.00	BT-JAN16	PER SL	01/18/17	BT				-5.00
238081014 / 10-2380.810.000.14.00	BT-JAN16	PER SL	01/18/17	BT				70.00
2519581 / 10-2519.581.000.00.00	BT-JAN16	PER SL	01/18/17	BT				66.96
2510610 / 10-2519.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-66.96
2610580 / 10-2611.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-256.77
2611584 / 10-2611.584.000.00.00	BT-JAN16	PER SL	01/18/17	BT				256.77
262042201 / 10-2620.422.000.01.00	BT-JAN16	PER SL	01/18/17	BT				-474,926.67
262042211 / 10-2620.422.000.11.00	BT-JAN16	PER SL	01/18/17	BT				18,160.41
262042212 / 10-2620.422.000.12.00	BT-JAN16	PER SL	01/18/17	BT				5,066.05
262042213 / 10-2620.422.000.13.00	BT-JAN16	PER SL	01/18/17	BT				14,709.22
262042214 / 10-2620.422.000.14.00	BT-JAN16	PER SL	01/18/17	BT				6,269.73
262042215 / 10-2620.422.000.15.00	BT-JAN16	PER SL	01/18/17	BT				287.54
262042219 / 10-2620.422.000.19.00	BT-JAN16	PER SL	01/18/17	BT				90,644.02
262042231 / 10-2620.422.000.31.00	BT-JAN16	PER SL	01/18/17	BT				221,931.00
262042235 / 10-2620.422.000.35.00	BT-JAN16	PER SL	01/18/17	BT				117,858.70
262042401 / 10-2620.424.000.01.00	BT-JAN16	PER SL	01/18/17	BT				-72,301.49
262042411 / 10-2620.424.000.11.00	BT-JAN16	PER SL	01/18/17	BT				4,956.89
262042412 / 10-2620.424.000.12.00	BT-JAN16	PER SL	01/18/17	BT				5,852.48
262042413 / 10-2620.424.000.13.00	BT-JAN16	PER SL	01/18/17	BT				678.16
262042414 / 10-2620.424.000.14.00	BT-JAN16	PER SL	01/18/17	BT				1,112.76
262042415 / 10-2620.424.000.15.00	BT-JAN16	PER SL	01/18/17	BT				1,389.39

Date:02/03/17

Time:11:13:46

Transaction Detail Report For 2016-2017

Shaler Area School District

Transaction Detail

Budget Transfers

Page: 4

BAR017

Date Range 01/01/17-01/31/17

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
262042419 / 10-2620.424.000.19.00	BT-JAN16	PER SL	01/18/17	BT				10,695.99
262042431 / 10-2620.424.000.31.00	BT-JAN16	PER SL	01/18/17	BT				30,133.12
262042435 / 10-2620.424.000.35.00	BT-JAN16	PER SL	01/18/17	BT				17,482.70
262052115 / 10-2620.521.000.15.00	BT-JAN16	PER SL	01/18/17	BT				-120,000.00
262052135 / 10-2620.521.000.35.00	BT-JAN16	PER SL	01/18/17	BT				120,000.00
2620538 / 10-2620.538.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-15,401.93
262053801 / 10-2620.538.000.01.00	BT-JAN16	PER SL	01/18/17	BT				3,798.82
262053811 / 10-2620.538.000.11.00	BT-JAN16	PER SL	01/18/17	BT				635.07
262053812 / 10-2620.538.000.12.00	BT-JAN16	PER SL	01/18/17	BT				633.40
262053813 / 10-2620.538.000.13.00	BT-JAN16	PER SL	01/18/17	BT				794.00
262053814 / 10-2620.538.000.14.00	BT-JAN16	PER SL	01/18/17	BT				216.86
262053815 / 10-2620.538.000.15.00	BT-JAN16	PER SL	01/18/17	BT				448.62
262053819 / 10-2620.538.000.19.00	BT-JAN16	PER SL	01/18/17	BT				267.13
262053831 / 10-2620.538.000.31.00	BT-JAN16	PER SL	01/18/17	BT				3,693.91
262053835 / 10-2620.538.000.35.00	BT-JAN16	PER SL	01/18/17	BT				4,914.12
262061011 / 10-2620.610.000.11.00	BT-JAN16	PER SL	01/18/17	BT				-35.25
262061015 / 10-2620.610.000.15.00	BT-JAN16	PER SL	01/18/17	BT				35.25
262061112 / 10-2620.611.000.12.00	BT-JAN16	PER SL	01/18/17	BT				-19.75
262061113 / 10-2620.611.000.13.00	BT-JAN16	PER SL	01/18/17	BT				19.75
262062101 / 10-2620.621.000.01.00	BT-JAN16	PER SL	01/18/17	BT				-59,062.60
262062111 / 10-2620.621.000.11.00	BT-JAN16	PER SL	01/18/17	BT				47.89
262062112 / 10-2620.621.000.12.00	BT-JAN16	PER SL	01/18/17	BT				2,770.00
262062113 / 10-2620.621.000.13.00	BT-JAN16	PER SL	01/18/17	BT				23,602.21
262062114 / 10-2620.621.000.14.00	BT-JAN16	PER SL	01/18/17	BT				710.04
262062119 / 10-2620.621.000.19.00	BT-JAN16	PER SL	01/18/17	BT				2,196.56
262062131 / 10-2620.621.000.31.00	BT-JAN16	PER SL	01/18/17	BT				13,206.90
262062135 / 10-2620.621.000.35.00	BT-JAN16	PER SL	01/18/17	BT				16,529.00
2660610 / 10-2660.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,742.71
266076031 / 10-2660.760.000.31.00	BT-JAN16	PER SL	01/18/17	BT				1,742.71
2710618 / 10-2719.618.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-455.00
2710810 / 10-2719.810.000.00.00	BT-JAN16	PER SL	01/18/17	BT				455.00
2818580 / 10-2818.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-405.50
2818581 / 10-2818.581.000.00.00	BT-JAN16	PER SL	01/18/17	BT				21.50

Date:02/03/17

Time:11:13:47

Transaction Detail Report For 2016-2017

Shaler Area School District
Transaction Detail
Budget Transfers

Page: 5
BAR017

Date Range 01/01/17-01/31/17

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
2818584 / 10-2818.584.000.00.00	BT-JAN16	PER SL	01/18/17	BT				384.00
283432401 / 10-2834.324.000.01.00	BT-JAN16	PER SL	01/18/17	BT				229.00
283432411 / 10-2834.324.000.11.00	BT-JAN16	PER SL	01/18/17	BT				175.00
2834580 / 10-2834.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-663.94
2834581 / 10-2834.581.000.00.00	BT-JAN16	PER SL	01/18/17	BT				89.94
2834610 / 10-2834.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				10.00
283632401 / 10-2836.324.000.01.00	BT-JAN16	PER SL	01/18/17	BT				160.00
2830580 / 10-2839.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-132.41
2839584 / 10-2839.584.000.00.00	BT-JAN16	PER SL	01/18/17	BT				132.41
2840438 / 10-2840.438.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-2,684.00
2840758 / 10-2840.758.000.00.00	BT-JAN16	PER SL	01/18/17	BT				2,684.00
3215510 / 10-3215.510.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-3,491.69
321551031 / 10-3215.510.000.31.00	BT-JAN16	PER SL	01/18/17	BT				3,491.69
321951031 / 10-3219.510.000.31.00	BT-JAN16	PER SL	01/18/17	BT				181.68
3219599 / 10-3219.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-181.68
3255610 / 10-3255.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-277.81
3255611 / 10-3255.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				277.81
325735031 / 10-3257.350.000.31.00	BT-JAN16	PER SL	01/18/17	BT				330.08
3257591 / 10-3257.591.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-330.08
3257599 / 10-3257.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,224.04
3257610 / 10-3257.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-607.19
3257611 / 10-3257.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				1,831.23
3262510 / 10-3262.510.000.00.00	BT-JAN16	PER SL	01/18/17	BT				101.00
3262580 / 10-3262.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-62.00
3262610 / 10-3262.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				136.00
3262760 / 10-3262.760.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-250.00
326281031 / 10-3262.810.000.31.00	BT-JAN16	PER SL	01/18/17	BT				75.00
326535031 / 10-3265.350.000.31.00	BT-JAN16	PER SL	01/18/17	BT				-1,499.44
3265510 / 10-3265.510.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-366.51
3265580 / 10-3265.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-246.38
3265591 / 10-3265.591.000.00.00	BT-JAN16	PER SL	01/18/17	BT				3,559.44
3265598 / 10-3265.598.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,173.55
3265599 / 10-3265.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				6,345.00

Date:02/03/17

Time:11:13:47

Transaction Detail Report For 2016-2017

Shaler Area School District

Transaction Detail

Budget Transfers

Page: 6

BAR017

Date Range 01/01/17-01/31/17

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
3265610 / 10-3265.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-7,547.06
3265611 / 10-3265.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				2,058.96
3265750 / 10-3265.750.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-9.35
3265760 / 10-3265.760.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,121.11
3267580 / 10-3267.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				4,990.00
3267610 / 10-3267.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-3,871.76
3267611 / 10-3267.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,118.24
3271611 / 10-3271.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				121.67
3271750 / 10-3271.750.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-121.67
3272611 / 10-3272.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				125.45
3272750 / 10-3272.750.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-125.45
327335031 / 10-3273.350.000.31.00	BT-JAN16	PER SL	01/18/17	BT				515.75
3273510 / 10-3273.510.000.00.00	BT-JAN16	PER SL	01/18/17	BT				16.91
3273599 / 10-3273.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				550.00
3273610 / 10-3273.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,082.66
3275580 / 10-3275.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				5.00
3275599 / 10-3275.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				675.00
3275610 / 10-3275.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-215.22
3275611 / 10-3275.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-753.78
3275760 / 10-3275.760.000.00.00	BT-JAN16	PER SL	01/18/17	BT				289.00
3277599 / 10-3277.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-3,286.25
3277611 / 10-3277.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				3,286.25
3280599 / 10-3280.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,178.75
3280610 / 10-3280.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				613.92
3280611 / 10-3280.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				564.83
3293580 / 10-3293.580.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-151.50
3293599 / 10-3293.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-548.42
329361031 / 10-3293.610.000.31.00	BT-JAN16	PER SL	01/18/17	BT				151.50
3293611 / 10-3293.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				548.42
3295510 / 10-3295.510.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-4,600.00
3295591 / 10-3295.591.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,000.00
3295599 / 10-3295.599.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-1,050.00
3295610 / 10-3295.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				8,384.60

Date:02/03/17

Time:11:13:47

Shaler Area School District

Transaction Detail

Budget Transfers

Page: 7

BAR017

Transaction Detail Report For 2016-2017

Date Range 01/01/17-01/31/17

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
3295611 / 10-3295.611.000.00.00	BT-JAN16	PER SL	01/18/17	BT				611.07
3295760 / 10-3295.760.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-3,048.67
3295810 / 10-3295.810.000.00.00	BT-JAN16	PER SL	01/18/17	BT				703.00
3390430 / 10-3390.430.000.00.00	BT-JAN16	PER SL	01/18/17	BT				-804.00
3390610 / 10-3390.610.000.00.00	BT-JAN16	PER SL	01/18/17	BT				804.00
Totals For Fund 10 Fund 10			203		Transaction Lines Totaling			0.00
Total Debits		846,424.86	Total Credits					-846,424.86

Date: 02/08/17
 Time: 11:19:59
 Ending Date: 01/31/17

Shaler Area School District
 Supplement C.1D of February 8 for February 15, 2017 2016-2017
 Expenditure Accounts - with Activity Only

Page: 1
 BAR020A
 OBJECT SUPPLEMENT

		Adjusted	YTD Expended	Current	Current	Remaining	
		Budget		Expended	Encumbrances	Balance	Used
ALL							
10	Fund 10						
	100 Salaries						
	111 Sal-administration-reg	1,920,312.00	1,386,490.72	186,687.01	0.00	533,821.28	72
	120 Sal-professional-educ	49,993.00	28,842.00	3,845.60	0.00	21,151.00	58
	121 Sal-prof-regular	24,329,109.00	10,298,536.44	1,868,479.85	0.00	14,030,572.56	42
	122 Sal-prof-substitute	550,000.00	195,289.03	33,429.30	0.00	354,710.97	36
	123 Sal-prof-extra Duty	600,000.00	170,224.81	36,768.87	0.00	429,775.19	28
	131 Sal-other Professional	263,210.00	168,265.90	23,420.22	0.00	94,944.10	64
	132 Sal-coach/sponsor/other	724,360.00	358,588.27	24,835.72	0.00	365,771.73	50
	141 Sal-technical Support	182,648.00	23,815.42	2,692.30	0.00	158,832.58	13
	151 Sal-clerical-regular	3,061,205.00	1,573,561.25	204,762.91	0.00	1,487,643.75	51
	152 Sal-clerical-subs	125,000.00	64,893.64	7,884.32	0.00	60,106.36	52
	153 Sal-clerical-overtime	56,998.00	40,788.42	543.76	0.00	16,209.58	72
	161 Sal-foremen-regular	88,691.00	63,344.16	10,922.38	0.00	25,346.84	71
	171 Sal-maint-regular	619,386.00	338,127.47	44,608.85	0.00	281,258.53	55
	173 Sal-maintenance-overtime	45,000.00	12,640.00	2,758.28	0.00	32,360.00	28
	182 Sal-summer Subs	70,000.00	39,805.50	0.00	0.00	30,194.50	57
	191 Sal-custodial-regular	1,910,519.00	1,063,623.28	146,350.40	0.00	846,895.72	56
	192 Sal-custodial-subs	50,000.00	24,990.34	3,530.65	0.00	25,009.66	50
	193 Sal-custodial-overtime	105,000.00	28,338.11	1,652.55	0.00	76,661.89	27
	100 Object (E) Total	34,751,431.00	15,880,164.76	2,603,172.97	0.00	18,871,266.24	46
	200 Benefits						
	211 Medical Insurance	7,708,314.00	3,035,855.61	0.00	0.00	4,672,458.39	39
	212 Dental Insurance	445,000.00	173,447.39	0.00	0.00	271,552.61	39
	213 Life Insurance	72,000.00	28,955.28	0.00	0.00	43,044.72	40
	215 Eye Care Insurance	70,000.00	30,199.58	0.00	0.00	39,800.42	43
	219 Other Health Benefits	195,000.00	67,250.00	12,650.00	0.00	127,750.00	34
	220 Social Security	2,696,741.00	1,197,603.39	196,628.72	0.00	1,499,137.61	44
	230 Retirement	10,585,997.00	4,732,764.99	782,933.91	0.00	5,853,232.01	45
	240 Tuition Reimbursement	5,400.00	7,000.00	4,000.00	0.00	-1,600.00	130
	250 Unemployment Comp	160,000.00	35,422.82	7,249.52	0.00	124,577.18	22
	260 Workers Compensation	322,338.00	159,231.55	26,121.47	0.00	163,106.45	49
	280 Other Post Employment Benefits	75,000.00	90,150.00	0.00	0.00	-15,150.00	120
	281 RETIREE REIMBURSEMENT	0.00	11,360.22	11,360.22	0.00	-11,360.22	-999
	200 Object (E) Total	22,335,790.00	9,569,240.83	1,040,943.84	0.00	12,766,549.17	43

Date: 02/08/17

Time: 11:19:59

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017
Expenditure Accounts - with Activity Only

Page: 2

BAR020A

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
300 Purchased Prof/tech Svc						
322 Prof Education Serv-iu	723,000.00	150,643.81	53,145.28	0.00	572,356.19	21
324 Teacher Induction	2,364.00	4,528.00	1,545.00	0.00	-2,164.00	192
330 Purch Other Prof Svc	1,161,410.00	374,015.84	162,495.58	31,328.50	756,065.66	35
340 Purch Technical Svc	3,200.00	2,886.87	0.00	0.00	313.13	90
350 Security/safety Services	108,046.39	58,232.77	13,685.44	0.00	49,813.62	54
390 Purch Other Prof Svc	1,900.00	0.00	0.00	216.00	1,684.00	11
300 Object (E) Total	1,999,920.39	590,307.29	230,871.30	31,544.50	1,378,068.60	31
400 Purchased Property Svc						
410 Cleaning Services	6,750.00	2,931.86	0.00	1,068.14	2,750.00	59
411 Disposal Services	43,704.00	21,789.95	3,521.39	33,986.73	-12,072.68	128
415 Laundry/linen Svc/dry Cl	250.00	0.00	0.00	0.00	250.00	0
422 Electricity	860,000.00	561,719.65	83,474.24	0.00	298,280.35	65
424 Water & Sewage	100,000.00	79,317.28	7,284.42	0.00	20,682.72	79
430 Repairs/maintenance	487,255.80	183,392.16	27,729.48	110,458.08	193,405.56	60
438 Maint&repair Infor Tech	78,937.00	33,651.04	3,690.82	2,370.43	42,915.53	46
440 Rentals	8,400.00	0.00	0.00	0.00	8,400.00	0
442 Rental-equip&vehicles	226,340.20	42,762.26	5,527.11	4,233.27	179,344.67	21
443 Rental-Capital Equip	4,153.00	1,674.61	1,674.61	0.00	2,478.39	40
450 Construction Services	0.00	6,600.00	0.00	0.00	-6,600.00	-999
400 Object (E) Total	1,815,790.00	933,838.81	132,902.07	152,116.65	729,834.54	60
500 Other Purchased Services						
510 Student Transport Svc	285,708.08	57,651.10	9,558.76	0.00	228,056.98	20
513 Stdnt Tran Svcc-cont	4,646,735.00	1,615,562.00	454,733.91	0.00	3,031,173.00	35
515 Stdnt Tran Svcc-public	5,330.00	0.00	0.00	0.00	5,330.00	0
516 Stdnt Tran Svcc-iu	31,775.00	1,458.48	0.00	0.00	30,316.52	5
521 Blanket Insurance	250,000.00	134,336.00	0.00	0.00	115,664.00	54
522 Auto Liability Ins	25,000.00	12,719.00	0.00	0.00	12,281.00	51
523 General Prop/liab Ins	60,000.00	61,195.00	1,195.00	0.00	-1,195.00	102
525 Bonding Insurance	9,900.00	2,715.19	2,033.00	0.00	7,184.81	27
529 Umbrella Insurance	37,000.00	22,900.00	0.00	0.00	14,100.00	62
530 Communications	58,800.00	15,715.00	0.00	0.00	43,085.00	27
538 Transport/telecommunications	137,816.00	46,621.27	16,855.43	0.00	91,194.73	34
549 ADVERTISING	10,000.00	2,313.19	659.62	0.00	7,686.81	23

Date: 02/08/17

Time: 11:19:59

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017
Expenditure Accounts - with Activity Only

Page: 3

BAR020A

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
500 Other Purchased Services						
561 Tuition/lea W/i State	660,000.00	327,225.40	73,441.63	0.00	332,774.60	50
562 Tuition Payments To Charter	1,200,000.00	310,012.72	-49,683.28	0.00	889,987.28	26
563 Tuition/private Sch	85,000.00	18,678.18	4,711.28	0.00	66,321.82	22
564 Tuition To Avts	1,282,280.00	1,030,741.70	0.00	0.00	251,538.30	80
566 Tuition To Comm. Coll. & Tech	0.00	7,792.54	2,483.29	0.00	-7,792.54	-999
567 Tuition To Appr Priv Sch (APS)	600,000.00	26,084.10	26,084.10	0.00	573,915.90	4
568 Tuition-PA Priv Res Reh Inst	335,000.00	90,774.97	81,079.71	0.00	244,225.03	27
569 Tuition - Other	30,000.00	972.00	972.00	0.00	29,028.00	3
580 Travel	64,542.03	18,900.49	1,959.06	3,072.30	42,569.24	34
581 Championship Playoff Exp	9,702.26	2,608.06	954.10	0.00	7,094.20	27
582 Travel	546.44	5,611.43	2,634.90	0.00	-5,064.99	1027
583	108.00	4,423.41	655.69	0.00	-4,315.41	4096
584 Inter-District	1,674.35	2,882.03	1,682.60	0.00	-1,207.68	172
590 Misc Purchased Services	1,500.00	1,423.30	0.00	0.00	76.70	95
591 Security/police Svc	18,329.36	23,259.99	8,226.41	0.00	-4,930.63	127
595 Iu Payments/withheld	58,500.00	0.00	0.00	0.00	58,500.00	0
598 Camp Food Service	1,076.45	1,076.45	0.00	0.00	0.00	100
599 Misc Purchased Services	65,675.86	41,998.46	12,990.00	4,797.80	18,879.60	71
500 Object (E) Total	9,971,998.83	3,887,651.46	653,227.21	7,870.10	6,076,477.27	39
600 Supplies						
610 General Supplies	1,001,576.65	617,179.14	42,021.01	125,159.84	259,237.67	74
611 Uniforms	36,953.67	21,524.02	5,493.37	3,725.87	11,703.78	68
617 Supplies	80,000.00	0.00	0.00	0.00	80,000.00	0
618 Software, Supplies & Licensing	478,514.00	335,890.58	13,349.45	34,261.67	108,361.75	77
621 Natural Gas	400,000.00	93,522.99	34,933.23	0.00	306,477.01	23
626 Gasoline	105,000.00	5,399.78	2,022.92	0.00	99,600.22	5
640 Books	568,700.00	161,304.14	37,573.24	61,178.00	346,217.86	39
648 Books&periodicals On Elec	58,000.00	50,735.51	18,989.07	6,289.55	974.94	98
600 Object (E) Total	2,728,744.32	1,285,556.16	154,382.29	230,614.93	1,212,573.23	56
700 Property						
750 Equip-original & Addl	297,271.53	206,079.84	32,375.41	5,989.55	85,202.14	71
758 End-user New Eq&long-term	640,346.00	423,426.67	66,363.88	8,377.16	208,542.17	67
760 Equipment-replacement	129,982.93	39,702.14	994.00	23,726.22	66,554.57	49
768 End-user Repl Eq&long-term	23,200.00	6,001.93	0.00	16,929.44	268.63	99

Date: 02/08/17

Time: 11:20:00

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017
Expenditure Accounts - with Activity Only

Page: 4

BAR020A

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
700 Object (E) Total	1,090,800.46	675,210.58	99,733.29	55,022.37	360,567.51	67
800 Other Objects						
810 Dues & Fees	75,638.00	32,856.17	343.58	1,356.00	41,425.83	45
839 Interest-other Obligations	187,206.00	0.00	0.00	0.00	187,206.00	0
860 Grants-community Svc	15,030.00	9,530.00	9,500.00	0.00	5,500.00	63
880 Refund/prior Yr Recpt	50,000.00	7,208.03	0.00	0.00	42,791.97	14
800 Object (E) Total	327,874.00	49,594.20	9,843.58	1,356.00	276,923.80	16
900 Other Financing Uses						
930 Fund Transfers	2,891,000.00	508,789.10	3,298.96	0.00	2,382,210.90	18
900 Object (E) Total	2,891,000.00	508,789.10	3,298.96	0.00	2,382,210.90	18
10 Fund (E) Total	77,913,349.00	33,380,353.19	4,928,375.51	478,524.55	44,054,471.26	43
Report Totals	77,913,349.00	33,380,353.19	4,928,375.51	478,524.55	44,054,471.26	43

Date: 02/08/17
 Time: 11:20:38
 Ending Date: 01/31/17

Shaler Area School District
 Supplement C.1D of February 8 for February 15, 2017 2016-2017
 Expenditure Accounts - with Activity Only

Page: 1
 BAR020A
 OBJECT SUPPLEMENT

		Adjusted	YTD Expended	Current	Current	Remaining	
		Budget		Expended	Encumbrances	Balance	Used
ALL							
10	Fund 10						
	100 Salaries						
	111 Sal-administration-reg	1,920,312.00	1,386,490.72	186,687.01	0.00	533,821.28	72
	120 Sal-professional-educ	49,993.00	28,842.00	3,845.60	0.00	21,151.00	58
	121 Sal-prof-regular	24,329,109.00	10,298,536.44	1,868,479.85	0.00	14,030,572.56	42
	122 Sal-prof-substitute	550,000.00	195,289.03	33,429.30	0.00	354,710.97	36
	123 Sal-prof-extra Duty	600,000.00	170,224.81	36,768.87	0.00	429,775.19	28
	131 Sal-other Professional	263,210.00	168,265.90	23,420.22	0.00	94,944.10	64
	132 Sal-coach/sponsor/other	724,360.00	358,588.27	24,835.72	0.00	365,771.73	50
	141 Sal-technical Support	182,648.00	23,815.42	2,692.30	0.00	158,832.58	13
	151 Sal-clerical-regular	3,061,205.00	1,573,561.25	204,762.91	0.00	1,487,643.75	51
	152 Sal-clerical-subs	125,000.00	64,893.64	7,884.32	0.00	60,106.36	52
	153 Sal-clerical-overtime	56,998.00	40,788.42	543.76	0.00	16,209.58	72
	161 Sal-foremen-regular	88,691.00	63,344.16	10,922.38	0.00	25,346.84	71
	171 Sal-maint-regular	619,386.00	338,127.47	44,608.85	0.00	281,258.53	55
	173 Sal-maintenance-overtime	45,000.00	12,640.00	2,758.28	0.00	32,360.00	28
	182 Sal-summer Subs	70,000.00	39,805.50	0.00	0.00	30,194.50	57
	191 Sal-custodial-regular	1,910,519.00	1,063,623.28	146,350.40	0.00	846,895.72	56
	192 Sal-custodial-subs	50,000.00	24,990.34	3,530.65	0.00	25,009.66	50
	193 Sal-custodial-overtime	105,000.00	28,338.11	1,652.55	0.00	76,661.89	27
	100 Object (E) Total	34,751,431.00	15,880,164.76	2,603,172.97	0.00	18,871,266.24	46
	200 Benefits						
	211 Medical Insurance	7,708,314.00	3,035,855.61	0.00	0.00	4,672,458.39	39
	212 Dental Insurance	445,000.00	173,447.39	0.00	0.00	271,552.61	39
	213 Life Insurance	72,000.00	28,955.28	0.00	0.00	43,044.72	40
	215 Eye Care Insurance	70,000.00	30,199.58	0.00	0.00	39,800.42	43
	219 Other Health Benefits	195,000.00	67,250.00	12,650.00	0.00	127,750.00	34
	220 Social Security	2,696,741.00	1,197,603.39	196,628.72	0.00	1,499,137.61	44
	230 Retirement	10,585,997.00	4,732,764.99	782,933.91	0.00	5,853,232.01	45
	240 Tuition Reimbursement	5,400.00	7,000.00	4,000.00	0.00	-1,600.00	130
	250 Unemployment Comp	160,000.00	35,422.82	7,249.52	0.00	124,577.18	22
	260 Workers Compensation	322,338.00	159,231.55	26,121.47	0.00	163,106.45	49
	280 Other Post Employment Benefits	75,000.00	90,150.00	0.00	0.00	-15,150.00	120
	281 RETIREE REIMBURSEMENT	0.00	11,360.22	11,360.22	0.00	-11,360.22	-999
	200 Object (E) Total	22,335,790.00	9,569,240.83	1,040,943.84	0.00	12,766,549.17	43

Date: 02/08/17

Time: 11:20:38

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017

Page: 2

BAR020A

Expenditure Accounts - with Activity Only

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Used
ALL						
10 Fund 10						
300 Purchased Prof/tech Svc						
322 Prof Education Serv-iu	723,000.00	150,643.81	53,145.28	0.00	572,356.19	21
324 Teacher Induction	2,364.00	4,528.00	1,545.00	0.00	-2,164.00	192
330 Purch Other Prof Svc	1,161,410.00	374,015.84	162,495.58	31,328.50	756,065.66	35
340 Purch Technical Svc	3,200.00	2,886.87	0.00	0.00	313.13	90
350 Security/safety Services	108,046.39	58,232.77	13,685.44	0.00	49,813.62	54
390 Purch Other Prof Svc	1,900.00	0.00	0.00	216.00	1,684.00	11
300 Object (E) Total	1,999,920.39	590,307.29	230,871.30	31,544.50	1,378,068.60	31
400 Purchased Property Svc						
410 Cleaning Services	6,750.00	2,931.86	0.00	1,068.14	2,750.00	59
411 Disposal Services	43,704.00	21,789.95	3,521.39	33,986.73	-12,072.68	128
415 Laundry/linen Svc/dry Cl	250.00	0.00	0.00	0.00	250.00	0
422 Electricity	860,000.00	561,719.65	83,474.24	0.00	298,280.35	65
424 Water & Sewage	100,000.00	79,317.28	7,284.42	0.00	20,682.72	79
430 Repairs/maintenance	487,255.80	183,392.16	27,729.48	110,458.08	193,405.56	60
438 Maint&repair Infor Tech	78,937.00	33,651.04	3,690.82	2,370.43	42,915.53	46
440 Rentals	8,400.00	0.00	0.00	0.00	8,400.00	0
442 Rental-equip&vehicles	226,340.20	42,762.26	5,527.11	4,233.27	179,344.67	21
443 Rental-Capital Equip	4,153.00	1,674.61	1,674.61	0.00	2,478.39	40
450 Construction Services	0.00	6,600.00	0.00	0.00	-6,600.00	-999
400 Object (E) Total	1,815,790.00	933,838.81	132,902.07	152,116.65	729,834.54	60
500 Other Purchased Services						
510 Student Transport Svc	285,708.08	57,651.10	9,558.76	0.00	228,056.98	20
513 Stdnt Tran Svcc-cont	4,646,735.00	1,615,562.00	454,733.91	0.00	3,031,173.00	35
515 Stdnt Tran Svcc-public	5,330.00	0.00	0.00	0.00	5,330.00	0
516 Stdnt Tran Svcc-iu	31,775.00	1,458.48	0.00	0.00	30,316.52	5
521 Blanket Insurance	250,000.00	134,336.00	0.00	0.00	115,664.00	54
522 Auto Liability Ins	25,000.00	12,719.00	0.00	0.00	12,281.00	51
523 General Prop/liab Ins	60,000.00	61,195.00	1,195.00	0.00	-1,195.00	102
525 Bonding Insurance	9,900.00	2,715.19	2,033.00	0.00	7,184.81	27
529 Umbrella Insurance	37,000.00	22,900.00	0.00	0.00	14,100.00	62
530 Communications	58,800.00	15,715.00	0.00	0.00	43,085.00	27
538 Transport/telecommunications	137,816.00	46,621.27	16,855.43	0.00	91,194.73	34
549 ADVERTISING	10,000.00	2,313.19	659.62	0.00	7,686.81	23

Date: 02/08/17

Time: 11:20:39

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017
Expenditure Accounts - with Activity Only

OBJECT SUPPLEMENT

		Adjusted	YTD Expended	Current	Current	Remaining	
		Budget		Expended	Encumbrances	Balance	%Used
ALL							
10	Fund 10						
500	Other Purchased Services						
561	Tuition/lea W/i State	660,000.00	327,225.40	73,441.63	0.00	332,774.60	50
562	Tuition Payments To Charter	1,200,000.00	310,012.72	-49,683.28	0.00	889,987.28	26
563	Tuition/private Sch	85,000.00	18,678.18	4,711.28	0.00	66,321.82	22
564	Tuition To Avts	1,282,280.00	1,030,741.70	0.00	0.00	251,538.30	80
566	Tuition To Comm. Coll. & Tech	0.00	7,792.54	2,483.29	0.00	-7,792.54	-999
567	Tuition To Appr Priv Sch (APS)	600,000.00	26,084.10	26,084.10	0.00	573,915.90	4
568	Tuition-PA Priv Res Reh Inst	335,000.00	90,774.97	81,079.71	0.00	244,225.03	27
569	Tuition - Other	30,000.00	972.00	972.00	0.00	29,028.00	3
580	Travel	64,542.03	18,900.49	1,959.06	3,072.30	42,569.24	34
581	Championship Playoff Exp	9,702.26	2,608.06	954.10	0.00	7,094.20	27
582	Travel	546.44	5,611.43	2,634.90	0.00	-5,064.99	1027
583		108.00	4,423.41	655.69	0.00	-4,315.41	4096
584	Inter-District	1,674.35	2,882.03	1,682.60	0.00	-1,207.68	172
590	Misc Purchased Services	1,500.00	1,423.30	0.00	0.00	76.70	95
591	Security/police Svc	18,329.36	23,259.99	8,226.41	0.00	-4,930.63	127
595	Iu Payments/withheld	58,500.00	0.00	0.00	0.00	58,500.00	0
598	Camp Food Service	1,076.45	1,076.45	0.00	0.00	0.00	100
599	Misc Purchased Services	65,675.86	41,998.46	12,990.00	4,797.80	18,879.60	71
500	Object (E) Total	9,971,998.83	3,887,651.46	653,227.21	7,870.10	6,076,477.27	39
600	Supplies						
610	General Supplies	1,001,576.65	617,179.14	42,021.01	125,159.84	259,237.67	74
611	Uniforms	36,953.67	21,524.02	5,493.37	3,725.87	11,703.78	68
617	Supplies	80,000.00	0.00	0.00	0.00	80,000.00	0
618	Software, Supplies & Licensing	478,514.00	335,890.58	13,349.45	34,261.67	108,361.75	77
621	Natural Gas	400,000.00	93,522.99	34,933.23	0.00	306,477.01	23
626	Gasoline	105,000.00	5,399.78	2,022.92	0.00	99,600.22	5
640	Books	568,700.00	161,304.14	37,573.24	61,178.00	346,217.86	39
648	Books&periodicals On Elec	58,000.00	50,735.51	18,989.07	6,289.55	974.94	98
600	Object (E) Total	2,728,744.32	1,285,556.16	154,382.29	230,614.93	1,212,573.23	56
700	Property						
750	Equip-original & Addl	297,271.53	206,079.84	32,375.41	5,989.55	85,202.14	71
758	End-user New Eq&long-term	640,346.00	423,426.67	66,363.88	8,377.16	208,542.17	67
760	Equipment-replacement	129,982.93	39,702.14	994.00	23,726.22	66,554.57	49
768	End-user Repl Eq&long-term	23,200.00	6,001.93	0.00	16,929.44	268.63	99

Date: 02/08/17

Time: 11:20:39

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017
Expenditure Accounts - with Activity Only

Page: 4

BAR020A

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Used
ALL						
10 Fund 10						
700 Object (E) Total	1,090,800.46	675,210.58	99,733.29	55,022.37	360,567.51	67
800 Other Objects						
810 Dues & Fees	75,638.00	32,856.17	343.58	1,356.00	41,425.83	45
839 Interest-other Obligations	187,206.00	0.00	0.00	0.00	187,206.00	0
860 Grants-community Svc	15,030.00	9,530.00	9,500.00	0.00	5,500.00	63
880 Refund/prior Yr Recpt	50,000.00	7,208.03	0.00	0.00	42,791.97	14
800 Object (E) Total	327,874.00	49,594.20	9,843.58	1,356.00	276,923.80	16
900 Other Financing Uses						
930 Fund Transfers	2,891,000.00	508,789.10	3,298.96	0.00	2,382,210.90	18
900 Object (E) Total	2,891,000.00	508,789.10	3,298.96	0.00	2,382,210.90	18
10 Fund (E) Total	77,913,349.00	33,380,353.19	4,928,375.51	478,524.55	44,054,471.26	43
Report Totals	77,913,349.00	33,380,353.19	4,928,375.51	478,524.55	44,054,471.26	43

Date: 02/08/17
 Time: 11:52:34
 Ending Date: 01/31/17

Shaler Area School District
 Supplement C.1D of February 8 for February 15, 2017 2016-2017
 Revenue Accounts - with Activity Only

Revenues Board Supplement

		Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL							
10	Fund 10						
	6000 Revenue - Local Sources						
	6111 Cur Real Estate Tax						
	001 Etna	2,266,026.00	0.00	1,979,474.99	47,393.73	286,551.01	87
	002 Millvale	1,679,002.00	0.00	1,784,460.25	31,007.08	-105,458.25	106
	003 Reserve	3,108,969.00	0.00	2,883,727.58	44,152.40	225,241.42	92
	004 Shaler	35,329,418.00	0.00	33,665,172.10	0.00	1,664,245.90	95
	6111 Function (R) Total	42,383,415.00	0.00	40,312,834.92	122,553.21	2,070,580.08	95
	6113 Public Utility Realty Tx						
	000 TO BE DISTRIBUTED	50,000.00	0.00	53,345.39	0.00	-3,345.39	106
	6113 Function (R) Total	50,000.00	0.00	53,345.39	0.00	-3,345.39	106
	6143 Cur Act 511 Opt Tax						
	001 Etna	6,000.00	0.00	1,540.65	20.99	4,459.35	25
	002 Millvale	4,000.00	0.00	7,814.49	20.33	-3,814.49	195
	003 Reserve	1,000.00	0.00	9.79	9.79	990.21	0
	004 Shaler	19,000.00	0.00	3,819.92	0.00	15,180.08	20
	6143 Function (R) Total	30,000.00	0.00	13,184.85	51.11	16,815.15	43
	6151 Cur Earned Income Tax						
	001 Etna	310,000.00	0.00	85,935.23	34,320.74	224,064.77	27
	002 Millvale	300,000.00	0.00	83,332.42	35,387.68	216,667.58	27
	003 Reserve	330,000.00	0.00	113,867.69	47,186.67	216,132.31	34
	004 Shaler	4,010,000.00	0.00	2,474,555.99	158,264.30	1,535,444.01	61
	6151 Function (R) Total	4,950,000.00	0.00	2,757,691.33	275,159.39	2,192,308.67	55
	6153 Real Estate Transfers						
	000 TO BE DISTRIBUTED	340,000.00	0.00	328,337.83	44,629.61	11,662.17	96
	6153 Function (R) Total	340,000.00	0.00	328,337.83	44,629.61	11,662.17	96
	6411 Del Real Estate Tax						
	001 Etna	170,000.00	0.00	72,674.49	0.00	97,325.51	42
	002 Millvale	170,000.00	0.00	173,220.12	0.00	-3,220.12	101
	003 Reserve	170,000.00	0.00	90,392.08	0.00	79,607.92	53
	004 Shaler	1,140,000.00	0.00	932,837.68	0.00	207,162.32	81
	6411 Function (R) Total	1,650,000.00	0.00	1,269,124.37	0.00	380,875.63	76

Date: 02/08/17

Time: 11:52:34

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017
Revenue Accounts - with Activity Only

Page: 2

BAR020A

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6451 Del Earned Income Tax						
001 Etna	0.00	0.00	3,786.00	0.00	-3,786.00	-999
002 Millvale	45,000.00	0.00	4,468.45	0.00	40,531.55	9
003 Reserve	10,000.00	0.00	7,114.12	819.51	2,885.88	71
004 Shaler	225,000.00	0.00	45,902.73	8,347.35	179,097.27	20
6451 Function (R) Total	280,000.00	0.00	61,271.30	9,166.86	218,728.70	21
6510 Earnings On Investments						
000 TO BE DISTRIBUTED	14,804.00	0.00	43,270.77	8,349.28	-28,466.77	292
6510 Function (R) Total	14,804.00	0.00	43,270.77	8,349.28	-28,466.77	292
6710 Admission-student Events						
000 TO BE DISTRIBUTED	50,000.00	0.00	41,644.00	5,940.00	8,356.00	83
6710 Function (R) Total	50,000.00	0.00	41,644.00	5,940.00	8,356.00	83
6740 Athletic Physicals						
000 TO BE DISTRIBUTED	1,000.00	0.00	160.00	0.00	840.00	16
6740 Function (R) Total	1,000.00	0.00	160.00	0.00	840.00	16
6832 IDEA Federal Pass Through						
000 TO BE DISTRIBUTED	766,002.00	0.00	285,907.51	0.00	480,094.49	37
6832 Function (R) Total	766,002.00	0.00	285,907.51	0.00	480,094.49	37
6890 Other Revenue From						
000 TO BE DISTRIBUTED	0.00	0.00	138,009.29	0.00	-138,009.29	-999
6890 Function (R) Total	0.00	0.00	138,009.29	0.00	-138,009.29	-999
6910 Rentals						
006 Classrooms	4,000.00	0.00	12,000.00	2,000.00	-8,000.00	300
007 Gymnasiums	0.00	0.00	2,500.00	0.00	-2,500.00	-999
6910 Function (R) Total	4,000.00	0.00	14,500.00	2,000.00	-10,500.00	362
6920 Contrib. & Donations From						
000 TO BE DISTRIBUTED	0.00	0.00	66,863.84	2,568.80	-66,863.84	-999
6920 Function (R) Total	0.00	0.00	66,863.84	2,568.80	-66,863.84	-999

Date: 02/08/17
 Time: 11:52:34
 Ending Date: 01/31/17

Shaler Area School District
 Supplement C.1D of February 8 for February 15, 2017 2016-2017
 Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6942 Summer School Tuition						
000 TO BE DISTRIBUTED	0.00	0.00	55,395.04	0.00	-55,395.04	-999
6942 Function (R) Total	0.00	0.00	55,395.04	0.00	-55,395.04	-999
6980 Rev From Community Act						
000 TO BE DISTRIBUTED	35,000.00	0.00	20,250.00	2,519.00	14,750.00	57
095 Fitness Program	15,000.00	0.00	4,680.00	737.00	10,320.00	31
6980 Function (R) Total	50,000.00	0.00	24,930.00	3,256.00	25,070.00	49
6999 All Other Revenues Not						
000 TO BE DISTRIBUTED	2,500.00	0.00	22,266.29	425.29	-19,766.29	890
6999 Function (R) Total	2,500.00	0.00	22,266.29	425.29	-19,766.29	890
6000 Function (R) Total	50,571,721.00	0.00	45,488,736.73	474,099.55	5,082,984.27	89
7000 Revenue - State Sources						
7110 Basic Instr Subsidies						
000 TO BE DISTRIBUTED	10,946,303.00	0.00	4,404,252.69	0.00	6,542,050.31	40
7110 Function (R) Total	10,946,303.00	0.00	4,404,252.69	0.00	6,542,050.31	40
7160 1305 & 1306 Tuition						
000 TO BE DISTRIBUTED	70,000.00	0.00	0.00	0.00	70,000.00	0
7160 Function (R) Total	70,000.00	0.00	0.00	0.00	70,000.00	0
7271 Sp Ed-reg Progrm						
000 TO BE DISTRIBUTED	3,307,207.00	0.00	1,835,657.44	326,933.44	1,471,549.56	55
7271 Function (R) Total	3,307,207.00	0.00	1,835,657.44	326,933.44	1,471,549.56	55
7310 Subsidy/transportation						
000 TO BE DISTRIBUTED	1,770,000.00	0.00	144,481.39	0.00	1,625,518.61	8
7310 Function (R) Total	1,770,000.00	0.00	144,481.39	0.00	1,625,518.61	8
7311 TRANSPORTATION						
000 TO BE DISTRIBUTED	0.00	0.00	607,134.00	0.00	-607,134.00	-999
7311 Function (R) Total	0.00	0.00	607,134.00	0.00	-607,134.00	-999

Date: 02/08/17

Time: 11:52:34

Ending Date: 01/31/17

Shaler Area School District
Supplement C.1D of February 8 for February 15, 2017 2016-2017
Revenue Accounts - with Activity Only

Page: 4

BAR020A

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
7000 Revenue - State Sources						
7312 TRANSPORTATION SUB						
000 TO BE DISTRIBUTED	0.00	0.00	82,390.00	0.00	-82,390.00	-999
7312 Function (R) Total	0.00	0.00	82,390.00	0.00	-82,390.00	-999
7320 Subsidy/rental & Sf Pmt						
000 TO BE DISTRIBUTED	1,250,000.00	0.00	635,445.47	0.00	614,554.53	50
7320 Function (R) Total	1,250,000.00	0.00	635,445.47	0.00	614,554.53	50
7330 Subs/medical & Dental						
000 TO BE DISTRIBUTED	80,000.00	0.00	0.00	0.00	80,000.00	0
7330 Function (R) Total	80,000.00	0.00	0.00	0.00	80,000.00	0
7340 Property Tax Relief Pmt						
000 TO BE DISTRIBUTED	2,039,450.00	0.00	2,039,450.54	0.00	-0.54	100
7340 Function (R) Total	2,039,450.00	0.00	2,039,450.54	0.00	-0.54	100
7360 Safe Schools						
000 TO BE DISTRIBUTED	0.00	0.00	25,000.00	0.00	-25,000.00	-999
7360 Function (R) Total	0.00	0.00	25,000.00	0.00	-25,000.00	-999
7501 Pa Block Accountability Grant						
000 TO BE DISTRIBUTED	419,635.00	0.00	0.00	0.00	419,635.00	0
7501 Function (R) Total	419,635.00	0.00	0.00	0.00	419,635.00	0
7505 READY TO LEARN GRANT						
000 TO BE DISTRIBUTED	706,471.00	0.00	818,253.00	0.00	-111,782.00	115
7505 Function (R) Total	706,471.00	0.00	818,253.00	0.00	-111,782.00	115
7810 Social Security Subsidy						
000 TO BE DISTRIBUTED	1,340,580.00	0.00	493,348.18	0.00	847,231.82	36
7810 Function (R) Total	1,340,580.00	0.00	493,348.18	0.00	847,231.82	36
7820 Retirement Subsidy						
000 TO BE DISTRIBUTED	4,392,994.00	0.00	2,710,197.44	0.00	1,682,796.56	61

Date: 02/08/17
 Time: 11:52:35
 Ending Date: 01/31/17

Shaler Area School District
 Supplement C.1D of February 8 for February 15, 2017 2016-2017
 Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
7820 Function (R) Total	4,392,994.00	0.00	2,710,197.44	0.00	1,682,796.56	61
7000 Function (R) Total	26,322,640.00	0.00	13,795,610.15	326,933.44	12,527,029.85	52
8000 Revenue - Federal Source						
8514 Nclb-title I-improving						
000 TO BE DISTRIBUTED	565,426.00	0.00	367,387.55	42,665.73	198,038.45	64
8514 Function (R) Total	565,426.00	0.00	367,387.55	42,665.73	198,038.45	64
8515 Nclb-title Ii-preparing						
000 TO BE DISTRIBUTED	143,000.00	0.00	75,020.24	46,887.65	67,979.76	52
8515 Function (R) Total	143,000.00	0.00	75,020.24	46,887.65	67,979.76	52
8516 Title I Program Improvement						
000 TO BE DISTRIBUTED	0.00	0.00	1,577.20	0.00	-1,577.20	-999
8516 Function (R) Total	0.00	0.00	1,577.20	0.00	-1,577.20	-999
8518 Title V Programs						
000 TO BE DISTRIBUTED	10,562.00	0.00	0.00	0.00	10,562.00	0
8518 Function (R) Total	10,562.00	0.00	0.00	0.00	10,562.00	0
8810 Medical Assistance-access						
000 TO BE DISTRIBUTED	300,000.00	0.00	300,001.26	0.00	-1.26	100
8810 Function (R) Total	300,000.00	0.00	300,001.26	0.00	-1.26	100
8000 Function (R) Total	1,018,988.00	0.00	743,986.25	89,553.38	275,001.75	73
10 Fund (R) Total	77,913,349.00	0.00	60,028,333.13	890,586.37	17,885,015.87	77
Report Totals	77,913,349.00	0.00	60,028,333.13	890,586.37	17,885,015.87	77

**SHALER AREA SCHOOL DISTRICT
FUND PROFILES & INVESTMENTS
Jan-17**

GENERAL FUND

Beginning Balance January 1, 2017		\$31,718,302.41
Receipts	\$1,032,806.02	
Disbursements	\$4,983,504.08	
Ending Balance January 31, 2017		\$27,767,604.35

SUMMARY OF INVESTMENTS - GENERAL FUND

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	FLEX	0.28%	LIQUID	\$2,424,694.12
PSDLAF	FLEX	0.35%	LIQUID	\$13,900,000.00
PSDLAF	Collateralized	0.55%	3/20/2017	\$5,000,000.00
PSDLAF	Collateralized	0.65%	6/19/2017	\$2,000,000.00
PSDLAF	CD	0.55%	3/1/2017	\$245,000.00
PSDLAF	CD	1.16%	4/18/2017	\$245,000.00
PSDLAF	CD	0.95%	4/18/2017	\$245,000.00
PSDLAF	CD	0.80%	4/18/2017	\$245,000.00
PSDLAF	CD	0.80%	9/5/2017	\$247,628.19
PSDLAF	CD	0.85%	9/28/2017	\$245,000.00
PLGIT	CLASS	0.29%	LIQUID	\$41,305.97
PLGIT	I - CLASS	0.45%	LIQUID	\$1,000,746.37
PLGIT	PLUS	0.43%	LIQUID	\$6,421.54
PLGIT	CD	0.75%	4/10/2017	\$248,000.00
PLGIT	CD	0.78%	4/10/2017	\$248,000.00
PLGIT	CD	0.75%	4/10/2017	\$248,000.00
PLGIT	CD	0.85%	5/15/2017	\$248,000.00
PLGIT	CD	0.86%	5/15/2017	\$248,000.00
PLGIT	CD	0.90%	7/10/2017	\$248,000.00
PLGIT	CD	0.90%	7/10/2017	\$248,000.00
PLGIT	CD	0.90%	7/10/2017	\$248,000.00
PLGIT	CD	1.00%	8/16/2017	\$247,000.00
Total				\$28,076,796.19

FUND PROFILES & INVESTMENTS

Jan-17

Page 2

FUND FOR CONSTRUCTION, RENOVATION & REPAIR (CR&R)

Beginning Balance January 1, 2017		\$347,250.13
Receipts	\$89.68	
Disbursements	\$7,152.14	
Ending Balance January 31, 2017		\$340,187.67

Financial Institution	Investment Type	Interest Rate	Maturity	Amount
PSDLAF	MAX	0.01%	LIQUID	\$102,404.00
PSDLAF	MAX	0.80%	LIQUID	\$245,000.00
TOTAL				\$347,404.00

CAFETERIA FUND

Beginning Balance January 1, 2017		\$220,000.08
Receipts	\$185,891.69	
Disbursements	\$182,248.32	
Ending Balance January 31, 2017		\$223,643.45

Financial Institution	Investment Type	Interest Rate	Maturity	Amount
PSDLAF	MAX	0.27%	LIQUID	\$223,643.45
Total				\$223,643.45

FUND PROFILES & INVESTMENTS

Jan-17

Page 3

BOND FUND

Beginning Balance January 1, 2017		\$22,082,239.37
Receipts	\$4,757.77	
Disbursements	\$766,788.02	
Ending Balance January 31, 2017		\$21,320,209.12

SUMMARY OF INVESTMENTS - BOND FUND

Financial Institution	Investment Type	Interest Rate	Maturity	Amount
PSDLAF	FLEX	0.27%	LIQUID	\$40,561.85
PSDLAF	FLEX	0.27%	LIQUID	\$79,727.27
PSDLAF	FLEX	0.35%	LIQUID	\$2,500,000.00
PSDLAF	Collateralized	0.45%	2/15/2017	\$2,500,000.00
PSDLAF	Collateralized	0.50%	3/22/2017	\$2,000,000.00
PSDLAF	Collateralized	0.50%	4/19/2017	\$1,500,000.00
PSDLAF	Collateralized	0.50%	5/18/2017	\$1,500,000.00
PSDLAF	Collateralized	0.55%	6/21/2017	\$1,500,000.00
PSDLAF	Collateralized	0.55%	7/19/2017	\$1,500,000.00
PSDLAF	Collateralized	0.55%	8/16/2017	\$1,500,000.00
PSDLAF	Collateralized	0.55%	9/20/2017	\$4,200,000.00
PSDLAF	Collateralized	0.70%	10/16/2017	\$2,500,000.00
Total				\$21,320,289.12

Date: 02/03/17
Time: 11:10:55

Shaler Area School District
Invoices Payables 2016-2017

Page: 1
BAR046j

16-17 Year

Vendor #	Vendor Name	Description	Acct #	Amount
MOB23	MOBILE MINI	REPAIRS/MAINTENANCE	4600.430	\$88.57
			Report Total	\$88.57

Date: 02/03/17
Time: 11:10:18

Shaler Area School District
Invoices Payables 2016-2017

Page: 1
BAR046j

16-17 Year

Vendor #	Vendor Name	Description	Acct #	Amount
A1E	A-1 ELECTRIC	Building Impr Svc-repl - Purch Other Prof Svc	4600.330	\$18,090.00
BOV59	BOVA CORPORATION	ROGERS - FOOD SERVICE EQUIPMENT	4600.330	\$44,335.05
EAS07	EAST WEST MANUFACTURING & SUPPLY CO	ROGERS - EAST WEST MANUFACTURING	4600.330	\$94,980.37
GEO37	GEO MECHANICS	Building Impr Svc-repl - GEO MECHANICS	4600.330	\$6,120.00
HHS53	HHS DR	Building Impr Svc-repl - Purch Other Prof Svc	4600.330	\$14,336.35
MAS38	MASSARO CM SERVICES, LLC	Building Impr Svc-repl - Purch Other Prof Svc	4600.330	\$25,277.61
NEL17	NELLO CONSTRUCTION	ROGERS - GENERAL CONSTRUCTION	4600.330	\$380,392.58
SSH39	SATELLITE SHELTERS, INC. - CLEVELAND	Building Impr Svc-repl - Rental Of Land & Bldg	4600.441	\$1,750.00
VRA44	VRABEL PLUMBING	ROGERS - PLUMBING	4600.330	\$100,575.00
			Report Total	\$685,856.96

Supplement C.2 – Cafeteria Operating Statement December 2016

	<u>12/2016</u>		<u>12/2015</u>		YTD Increase (Decrease) From 2015
	<u>December</u>	<u>YTD Dec</u>	<u>December</u>	<u>YTD Dec</u>	
<u>Operating Income:</u>					
Breakfast Sales	2,887.35	12,844.95	3,528.75	15,946.45	(3,101.50)
Lunch Sales	44,194.80	218,110.85	49,424.20	227,614.95	(9,504.10)
Ala Carte Sales	34,028.00	170,894.15	38,415.30	182,045.94	(11,151.79)
Special Function Sales	5,078.66	34,734.93	2,676.85	22,999.23	11,735.70
Total Operating Income	86,188.81	436,584.88	94,045.10	448,606.57	(12,021.69)
<u>Operating Expenses:</u>					
Salaries & Benefits	72,033.05	404,126.11	93,542.44	418,628.31	(14,502.20)
Budgeted Other Cost	18,557.44	91,521.87	13,461.52	85,265.26	6,256.61
Food	72,452.47	311,714.23	61,723.23	311,046.01	668.22
Paper & Cleaning	6,455.58	35,169.04	6,360.58	37,179.93	(2,010.89)
PTO Day Accrual	2,000.00	8,000.00			8,000.00
Total Operating Expenses	171,498.54	850,531.25	175,087.77	852,119.51	(1,588.26)
L\$L Credit/ Labor Credit	(5,161.96)	(5,932.46)	(250.00)	(250.00)	(5,682.46)
Net Operating Income (Loss)	(80,147.77)	(408,013.91)	(80,792.67)	(403,262.94)	(4,750.97)
<u>Non-Operating Income:</u>					
Federal & State Subsidy	74,848.48	378,230.29	73,506.76	348,307.48	29,922.81
Actual Net Income (Loss)	(5,299.29)	(29,783.62)	(7,285.91)	(54,955.46)	25,171.84
<u>Breakfast Served Days</u>	16	80	17	80	-
Breakfasts Served	7,204	34,029	8,364	39,042	(5,013)
Average Brk/ Day	450	425	492	499	(74)
<u>Lunch Serving Days</u>	16	81	17	81	-
Lunches Served	35,692	179,398	39,748	185,391	(5,993)
Average Lunches per Day	2,231	2,215	2,338	2,289	(74)
Ala Carte Sales	34,028	170,894	38,415	182,046	(11,152)
Average Ala Carte per Day	2,127	2,110	2,260	2,247	(137)
Inventory Adjustment	1,836.00				

Shaler Area School District
Financial Statements
June 30, 2016

**Shaler Area School District
Table of Contents**

	Exhibit	Page No.
FINANCIAL SECTION		
Independent Auditor's Report		1 - 3
Management's Discussion and Analysis		4 - 17
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	1	18
Statement of Activities	2	19
Fund Financial Statements		
Balance Sheet - Governmental Funds	3	20
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	4	21 - 22
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	5	23
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	6	24 - 26
Statement of Net Position - Proprietary Funds	7	27
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	8	28
Statement of Cash Flows - Proprietary Fund Types	9	29 - 30
Statement of Net Position - Fiduciary Funds	10	31
Statement of Changes in Net Position - Fiduciary Funds	11	32
Notes to Financial Statements		33 - 67
Required Supplementary Information		
Schedule of Revenues, Expenditures and Changes in Fund Balance		68 - 75

**Shaler Area School District
Table of Contents**

	Exhibit	Page No.
FINANCIAL SECTION (CONT'D)		
Required Supplementary Information (Cont'd)		
Other Post-Employment Benefits		76
Schedule of School District's Contributions - PSERS		77
Schedule of School District's Proportionate Share of the Net Pension Liability - PSERS		78
<hr/> SINGLE AUDIT SECTION		
Letter of Transmittal		79
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	A	80 - 81
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	B	82 - 84
Schedule of Findings and Questioned Costs	C	85 - 89
Schedule of Expenditures of Federal Awards	D	90 - 91
List of Report Distribution	E	92

HOSACK, SPECHT, MUETZEL & WOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS
2 PENN CENTER WEST, SUITE 326
PITTSBURGH, PENNSYLVANIA 15276
PHONE - 412-343-9200
FAX - 412-343-9209
HSMW@HSMWCPA.COM
WWW.HSMWCPA.COM

Independent Auditor's Report

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Shaler Area School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on the Financial Statements (Cont'd)

Auditor's Responsibility (Cont'd)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area School District, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, post-employment benefit information and pension information as shown in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Shaler Area School District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

Report on the Financial Statements (Cont'd)

Other Matters (Cont'd)

Other Information (Cont'd)

Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2017, on our consideration of Shaler Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shaler Area School District's internal control over financial reporting and compliance.

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
January 16, 2017

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

The discussion and analysis of Shaler Area School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2016. The intent of this discussion and analysis is to look at the School District's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the School District's financial performance.

The Management Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for the State and Local Governments. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

Financial Highlights

The School District realized more favorable results than originally estimated. Initially, the 2015/2016 budget included an allocation of fund balance of \$1.250M; however, actual results yielded a lower amount. At year end, the total general fund balance had a decrease of \$902K declining from the previous year's \$4.259M to \$3.387M.

Several practices had been implemented to aid the School District to operate in a fiscally prudent manner and will continue through the 2016/2017 fiscal year. Rising PSERS costs, debt service increases, capital improvements and flat level funding from state and federal resources are opposing forces that will be competing for financial resources in the next several years.

In summary, the 2015/2016 financial results are due to a number of items, including a strict enforcement of curtailing expenditures. As a result of the budget restrictions, there has been large savings in supplies, equipment and registrations. In addition, the results show large savings in salaries and benefits. The reduction of benefits included medical coverage as a result of lower rates than budgeted, and salary related benefits have been reduced in congruence with the salary reductions. Utility savings were also recognized in the areas of electric and natural gas, along with savings in transportation costs, including fuel. Overall on the revenue side, the School District experienced lower than anticipated receipts due to a number of factors. The School District's largest revenue source by far is derived locally at 65% of the total revenue. Within the local revenue, current real estate taxes make up the largest portion, in which the School District collected \$41.331M, or 53% of total general fund revenue. While current real estate and earned income taxes were higher than budgeted, delinquencies were much lower than originally budgeted.

Notably, State revenue, excluding their portion of the pension obligation, showed marked decreases in many areas from the original budget. Monies received from the Commonwealth of Pennsylvania make up 34% of the School District's total revenue. Basic and special education funding results were lower than budgeted. In addition, the transportation subsidy was lower than budget by \$334K. The largest portion of the decreases of \$1.25M was attributable to the lack of funding from the State for the School District's debt reimbursement. The Commonwealth of Pennsylvania will be funding debt reimbursements in the year 2016/2017. Revenue received from federal sources, earmarked for certain programs, decreased by \$142K.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Financial Highlights (Cont'd)

Overall expenditures for the general fund decreased approximately \$3M from the original budget.

Salaries and benefits accounted for the largest portion of the favorable results, although the required School District's percentage cost of the Public School Employees' Retirement System increased. This rate increased from 21.40% of payroll to 25.84% in 2015/2016.

Other favorable results included decreases in repairs, rentals, supplies, software, books, gas and fuel, and equipment. Offsetting a portion of these large decreases were increases in charter and private school tuition of approximately \$399K.

The School District continued to experience a positive cash flow as it relates to its variable rate debt service issues (swaps) which assisted in lowering the overall cost of debt service obligations of the School District and to add to the debt service fund of the School District.

In the 2015/2016 budgeting process, the Board of School Directors adjusted the property tax millage upward from 21.76 mills to 21.87 mills.

Using the Annual Financial Report (AFR)

The Annual Financial Report consists of a financial section and a single audit section, which is issued to comply with federal guidelines as required in the Government Auditing Standards and the Uniform Grant Guidance. Within the financial section are the management's discussion and analysis (this section) and a series of financial statements and notes to those statements. These statements are organized so that the reader can understand Shaler Area School District as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The first two statements are government-wide financial statements - the statement of net position and the statement of activities. These provide both long-term and short-term information about the School District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the School District's operations in more detail than the government-wide statements. The government funds statements tell how general School District services were financed in the short term as well as what remains for future spending. Proprietary fund statements offer short and long-term financial information about the activities that the School District operates like a business. For this School District, this is our food service fund. Fiduciary fund statements provide information about financial relationships where the School District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Using the Annual Financial Report (AFR) (Cont'd)

The financial statements also include notes to explain some of the information in the financial statements and provide more detailed data.

Figure A-1 shows how the required parts of the financial section are arranged and relate to one another:

Figure A-1
Required Components of
Shaler Area School District's
Financial Report

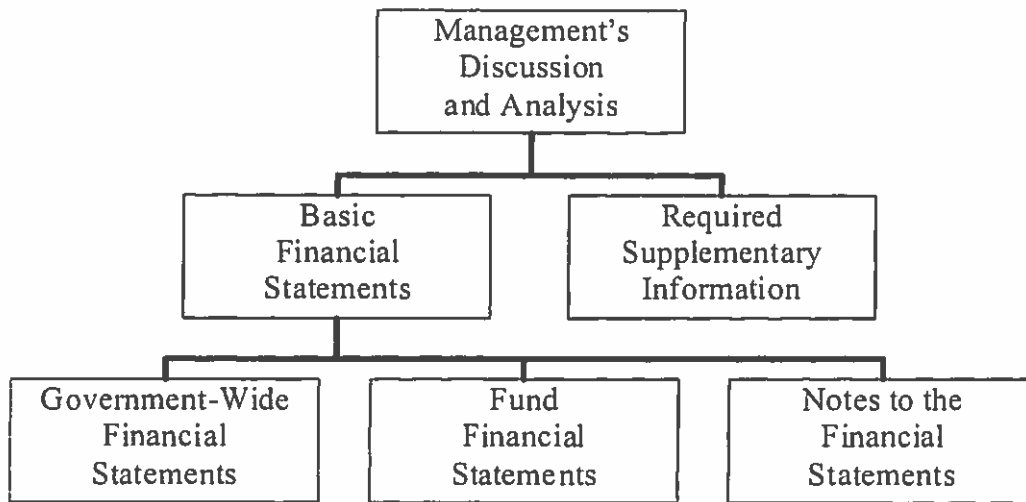


Figure A-2 summarizes the major features of the School District's financial statements, including the portion of the School District they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Using the Annual Financial Report (AFR) (Cont'd)

Figure A-2
Major Features of Shaler Area School District's
Government-Wide and Fund Financial Statements

	Government-Wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire School District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as education, administration and community services	Activities the School District operates similar to private business - food services	Instances in which the School District is the trustee or agent to someone else's resources
Required financial statements	Statement of net position; statement of activities	Balance sheet; statement of revenues, expenditures, and changes in fund balance	Statement of net position; statement of revenues, expenses and changes in net position; statement of cash flows	Statement of fiduciary net position; statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources Focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of in-flow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

Overview of Financial Statements

Government-Wide Statements

The government-wide statements report information about the School District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Overview of Financial Statements (Cont'd)

Government-Wide Statements (Cont'd)

The two government-wide statements report the School District's net position and how they have changed. Net position, the difference between the School District's assets and liabilities, is only one way to measure the School District's financial health or position.

Over time, increases or decreases in the School District's net position are an indication of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the School District, you need to consider additional non-financial factors, such as changes in the School District's property tax base and the performance of the students.

The government-wide financial statements of the School District are divided into two categories:

- **Governmental activities** - All of the School District's basic services are included here, such as instruction, administration and community services. Property taxes and state and federal subsidies and grants finance most of these activities.
- **Business-type activities** - The School District operates a food service operation and charges fees to staff, students and visitors to help it cover the costs of the food service operation.

Fund Financial Statements

The School District's fund financial statements, which begin with Exhibit 3, provide detailed information about the most significant funds - not the School District as a whole. Some funds are required by state law and bond requirements.

Governmental funds - Most of the School District's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. They are reported using an accounting method called modified accrual, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is reconciled in the financial statements.

Proprietary funds - These funds are used to account for the School District activities that are similar to business operations in the private sector; or where the reporting is on determining net income, financial position, changes in financial position, and a significant portion of funding through user charges. When the School District

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Overview of Financial Statements (Cont'd)

Fund Financial Statements (Cont'd)

charges customers for services it provides - whether to outside customers or to other units in the School District - these services are generally reported in proprietary funds. The food service fund is the School District's proprietary fund and is the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows.

Fiduciary funds - The School District is the trustee, or fiduciary, for some scholarship funds. All of the School District's fiduciary activities are reported in separate statements of fiduciary net position on Exhibit 10. We exclude these activities from the School District's other financial statement because the School District cannot use these assets to finance its operations.

Financial Analysis of the School District as a Whole

The School District's total net position was a deficit \$(113,777,029) at June 30, 2016 and a deficit \$(109,118,198) at June 30, 2015.

Table A-1
Years Ended June 30, 2016 and 2015
Net Position

	2016			2015		
	Governmental Activities	Business-Type Activities	Totals	Governmental Activities	Business-Type Activities	Totals
Current and Other Assets	\$ 49,626,701	\$216,735	\$ 49,843,436	\$ 22,616,524	\$578,025	\$ 23,194,549
Capital Assets	<u>54,980,837</u>	<u>131,371</u>	<u>55,112,208</u>	<u>55,692,912</u>	<u>149,879</u>	<u>55,842,791</u>
Total Assets	<u>104,607,538</u>	<u>348,106</u>	<u>104,955,644</u>	<u>78,309,436</u>	<u>727,904</u>	<u>79,037,340</u>
Deferred Outflows of Resources	<u>19,092,533</u>	-	<u>19,092,533</u>	<u>18,375,577</u>	-	<u>18,375,577</u>
Current and Other Liabilities	8,674,535	156,002	8,830,537	7,069,098	502,760	7,571,858
Noncurrent Liabilities						
Due Within One Year	-	-	-	4,866,290	-	4,866,290
Due in More Than One Year	<u>228,277,669</u>	-	<u>228,277,669</u>	<u>186,506,967</u>	-	<u>186,506,967</u>
Total Liabilities	<u>236,952,204</u>	<u>156,002</u>	<u>237,108,206</u>	<u>198,442,355</u>	<u>502,760</u>	<u>198,945,115</u>
Deferred Inflows of Resources	<u>717,000</u>	-	<u>717,000</u>	<u>7,586,000</u>	-	<u>7,586,000</u>

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Financial Analysis of the School District as a Whole (Cont'd)

Table A-1 (Cont'd)
Years Ended June 30, 2016 and 2015
Net Position

	2016			2015		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Net Position						
Net Investment in Capital Assets	\$ (22,218,133)	\$131,371	\$ (22,086,762)	\$ (22,099,874)	\$149,879	\$ (21,949,995)
Restricted	1,118,494	-	1,118,494	425,960	-	425,960
Unrestricted	<u>(92,869,494)</u>	<u>60,733</u>	<u>(92,808,761)</u>	<u>(87,669,428)</u>	<u>75,265</u>	<u>(87,594,163)</u>
Total Net Position	<u>\$ (113,969,133)</u>	<u>\$192,104</u>	<u>\$ (113,777,029)</u>	<u>\$ (109,343,342)</u>	<u>\$225,144</u>	<u>\$ (109,118,198)</u>

Most of the School District's net position is invested in capital assets (buildings, land, and equipment). The remaining unrestricted net position is combined of designated and undesignated amounts. The designated balances are amounts set aside to fund purchases or capital projects as planned by the School District.

The results of this year's operations as a whole are reported in the statement of activities on Exhibit 2. All expenses are reported in the first column. Specific charges, grants, revenues and subsidies that directly relate to specific expense categories are represented to determine the final amount of the School District's activities that are supported by other general revenues. The two largest general revenues are the Basic Education Subsidy provided by the State of Pennsylvania and the local taxes (property and earned income) assessed to community taxpayers.

Table A-2 takes the information from that statement, rearranges it slightly, so you can see our total revenues for the year.

Table A-2
Years Ended June 30, 2016 and 2015
Changes in Net Position

	2016			2015		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Revenues						
Program Revenues						
Charges for Services	\$ -	\$ 977,197	\$ 977,197	\$ -	\$ 987,560	\$ 987,560
Operating Grants	13,894,951	976,801	14,871,752	13,347,311	930,209	14,277,520
Capital Grants	-	-	-	867,708	-	867,708

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Financial Analysis of the School District as a Whole (Cont'd)

Table A-2 (Cont'd)
Years Ended June 30, 2016 and 2015
Changes in Net Position

	2016			2015		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Revenues (Cont'd)						
General Revenues						
Property Taxes	\$ 42,607,561	\$ -	\$ 42,607,561	\$ 42,869,721	\$ -	\$ 42,869,721
Other Taxes	5,728,271	-	5,728,271	5,650,650	-	5,650,650
Grants, Subs. and Contribs.						
Unrestricted	13,017,861	-	13,017,861	12,897,571	-	12,897,571
Other	<u>2,144,638</u>	<u>250</u>	<u>2,144,888</u>	<u>2,453,994</u>	<u>-</u>	<u>2,453,994</u>
Total Revenues	<u>77,393,282</u>	<u>1,954,248</u>	<u>79,347,530</u>	<u>78,086,955</u>	<u>1,917,769</u>	<u>80,004,724</u>
Expenses						
Instruction	50,130,406	-	50,130,406	50,972,759	-	50,972,759
Instructional Student Support	6,124,605	-	6,124,605	6,362,703	-	6,362,703
Admin. and Financial Support Svcs.	6,754,388	-	6,754,388	6,524,394	-	6,524,394
Operation and Maintenance of						
Plant Services	7,534,935	-	7,534,935	7,915,850	-	7,915,850
Pupil Transportation	4,668,460	-	4,668,460	4,701,159	-	4,701,159
Student Activities	2,086,538	-	2,086,538	1,937,146	-	1,937,146
Community Services	128,153	-	128,153	106,920	-	106,920
Interest on Long-Term Debt	4,591,588	-	4,591,588	3,919,979	-	3,919,979
Food Service	<u>-</u>	<u>1,987,288</u>	<u>1,987,288</u>	<u>-</u>	<u>1,959,358</u>	<u>1,959,358</u>
Total Expenses	<u>82,019,073</u>	<u>1,987,288</u>	<u>84,006,361</u>	<u>82,440,910</u>	<u>1,959,358</u>	<u>84,400,268</u>
Increase (Decrease) in Net Position	(4,625,791)	(33,040)	(4,658,831)	(4,353,955)	(41,589)	(4,395,544)
Beginning Net Position	<u>(109,343,342)</u>	<u>225,144</u>	<u>(109,118,198)</u>	<u>(104,989,387)</u>	<u>266,733</u>	<u>(104,722,654)</u>
Ending Net Position	<u>\$(113,969,133)</u>	<u>\$ 192,104</u>	<u>\$(113,777,029)</u>	<u>\$(109,343,342)</u>	<u>\$ 225,144</u>	<u>\$(109,118,198)</u>

The tables below present the expenses of both the governmental activities and the business-type activities of the School District.

Table A-3 shows the School District's largest functions - instructional programs, instructional student support, administrative, operation and maintenance of plant, pupil transportation, student activities, community services, interest on debt, as well as each program's net cost (total cost less revenues generated by the activities). This table also shows the net costs offset by the other unrestricted grants, subsidies and contributions to show the remaining financial needs supported by local taxes and other miscellaneous revenues.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Financial Analysis of the School District as a Whole (Cont'd)

Table A-3
Years Ended June 30, 2016 and 2015
Governmental Activities

Functions/Programs	2016		2015	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Instruction	\$50,130,406	\$ 40,089,812	\$50,972,759	\$ 41,562,345
Instructional Student Support	6,124,605	5,096,458	6,362,703	5,464,923
Administrative and Fin. Support Svcs.	6,754,388	6,193,680	6,524,394	5,986,231
Operation and Maintenance of Plant Svcs.	7,534,935	7,017,882	7,915,850	7,451,386
Pupil Transportation	4,668,460	3,148,206	4,701,159	2,923,696
Student Activities	2,086,538	1,868,245	1,937,146	1,748,070
Community Services	128,153	118,251	106,920	36,969
Interest on Long-Term Debt	<u>4,591,588</u>	<u>4,591,588</u>	<u>3,919,979</u>	<u>3,052,271</u>
Total Governmental Activities	<u>\$82,019,073</u>	68,124,122	<u>\$82,440,910</u>	68,225,891
Less:				
Unrestricted Grants, Subsidies		<u>(13,017,861)</u>		<u>(12,897,571)</u>
Total Needs from Local Taxes and Other Revenues		<u>\$ 55,106,261</u>		<u>\$ 55,328,320</u>

Table A-4 reflects the activities of the food service program, the only business-type activity of the School District.

Table A-4
Years Ended June 30, 2016 and 2015
Business-Type Activities

Functions/Programs	2016		2015	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Food Service	<u>\$1,987,288</u>	\$33,290	<u>\$1,959,358</u>	\$41,589

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Financial Analysis of the School District as a Whole (Cont'd)

Table A-4 (Cont'd)
Years Ended June 30, 2016 and 2015
Business-Type Activities

	2016		2015	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Functions/Programs (Cont'd)				
Add/Less:				
Investment Earnings		\$ <u>(250)</u>		\$ <u>-</u>
Total Business-Type Activities		\$ <u>33,040</u>		\$ <u>41,589</u>

The statement of revenues, expenses and changes in fund net position for this proprietary fund shown on Exhibit 8 will further detail the actual results of operations.

Economic Factors and Next Year's Budgets and Rates

School District Funds

At June 30, 2016, the School District's general fund reported a fund balance of \$3.4M, which is a decrease of approximately \$902K.

In addition to the general fund, the School District has active a construction, renovation, and repair fund, which is part of its governmental activities. The construction, renovation, and repair fund is used for emergency capital expenditures only. At year-end, this fund had a balance of \$348K.

The School District also has a new construction fund that was funded from the Series of 2016 bonds for various major construction additions and renovation projects. The fund balance as of June 30, 2016 in that fund is \$26.2M.

General Fund Budget

During the fiscal year, the administration recommends that the Board of School Directors authorize revisions to the original budget to accommodate actual expenditures. These budget transfers reallocate unencumbered funds designated for one purpose to another part of the budget to be used for a different purpose. Subsequent to June 30, 2016, year-end budget transfers not prohibited by state law were approved.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Economic Factors and Next Year's Budgets and Rates (Cont'd)

Capital Assets and Debt Administration

Capital Assets

At June 30, 2016, the School District had net capital assets of \$54,980,837 invested in a broad range of capital assets, including land, buildings, construction in progress, furniture and equipment.

**Table A-5
Governmental Activities
Capital Assets - Net of Depreciation**

	2016	2015
Land	\$ 1,553,540	\$ 1,553,540
Assets not in Service	-	227,287
Construction in Progress	2,276,978	-
Land Improvements	994,769	1,291,780
Buildings and Building Improvements	48,762,904	50,893,382
Furniture and Equipment	1,392,646	1,726,923

Debt Administration

As of July 1, 2015, the School District included in its long-term liabilities \$67,226,126 for general obligation bonds. During the year 2015/2016, the School District made principal payments of \$4,335,000 while recording accretion of interest on capital appreciation bonds in the amount of \$2,083,852 along with the issuance of new bonds in the amount of \$47,850,000 and defeasance of bonds in the amount of \$28,577,384, resulting in an ending balance of \$84,247,594.

**Table A-6
Outstanding Debt**

General Obligation Bonds/Notes	As of 06/30/16	As of 06/30/15
Bonds - Series of 1997A	\$18,076,674	\$21,907,849
Bonds - Series 2006	18,200,920	18,153,277
Bonds - Series 2006A	120,000	24,680,000
Bonds - Series of 2008B	-	2,485,000
Bonds - Series of 2015	10,000,000	-
Bonds - Series of 2016B	21,090,000	-
Bonds - Series of 2016C	14,040,000	-
Bonds - Series of 2016D	2,720,000	-

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Economic Factors and Next Year's Budgets and Rates (Cont'd)

Capital Assets and Debt Administration (Cont'd)

Debt Administration (Cont'd)

	Table A-6 (Cont'd) Outstanding Debt	
General Obligation Bonds/Notes	As of 06/30/16	As of 06/30/15
Notes - Series of 2008	\$ 2,103,033	\$ 2,222,952
Notes - PNC 2013	9,135,000	9,320,000
Notes - Series of 2016A	4,135,000	-

Other obligations include accrued vacation pay and sick leave for specific employees of the School District and several capital leases for duplicating equipment and instructional equipment. More detailed information about our long-term liabilities is included in the notes to the financial statements.

Bond Rating

Standard & Poor's (S&P) Rating

S&P Global Ratings revised the outlook on the School District's "A+" rating on the School District's Pennsylvania general obligation (GO) bonds to negative from stable.

Future Concerns and Next Year's Budget

There has been much discussion on the projected rate hike in the employer's contribution of the Public School Employees' Retirement System (PSERS), especially as it relates to the exponential growth over the past years and going into the future. The 2015/2016 employer contribution rate to PSERS was 25.84%. The employer contribution rate applied to salary and wages for fiscal year 2016/2017 will be 30.03%.

Steps must be taken at the state level and the School District level to mitigate and manage the continual increase in rates. If not addressed, this will have a significant impact on the fiscal structure of all school districts and the Commonwealth of Pennsylvania.

The School District is experiencing a decline in enrollment, and studies show this trend to continue in future years. This decline will have a direct impact on staffing needs, building footprint and other costs associated with the School District.

The School District must be aware of the special education needs of the School District and its impact on future budgets, especially with respect to the personnel costs and placement of students in private centers outside of the School District, as well as extended school year programs.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Future Concerns and Next Year's Budget (Cont'd)

The School District will receive \$2,039,452 in the state property tax reduction allocation, which is identical to the previous year's allocation. This translates into a \$7,409 reduction in assessed valuation, which represents an approximate \$167 credit on each homestead property tax bill. It is important to note this is a revenue neutral program for the School District whereby all proceeds received by the School District are allocated to the qualified homestead properties. There are a total of 12,201 qualified homestead properties in the Shaler Area School District. It is important to note that the gaming revenue is not guaranteed and may be different amounts from year to year.

A portion of Act 1 legislation enacted in 2006 requires school districts to limit tax increases to a level set by an inflation index established by the PA Department of Education, unless the tax increase is approved by voters in a referendum or the school district obtains, from the Department of Education or a court of common pleas, certain referendum exceptions. The School District must adhere to this limit. Since this index is established using several economic indices, the index for fiscal year 2016/2017 is expected to be 3.2%, which limits school districts in their ability to raise millage for ongoing budgetary commitments. In addition, the Pennsylvania legislature in 2011 narrowed the list of cost exceptions a school district can request to the Pennsylvania Department of Education to three areas: Pennsylvania school employees' retirement costs; special education; and debt service. The School Board has voted to not raise taxes beyond the Act 1 index for 2016/2017 as they have done in previous years.

Developing a Fiscally Astute Organization

The administration will continue to focus on cultivating an organization that inspires fiscal responsibility and incorporates operational efficiencies. In addition, close scrutiny to expenditures and discovering new and innovative additional revenue streams will be essential in attaining fiscal health.

The lack of state and federal funding for education for the 2016/2017 school year is a situation that continues.

The comparison of revenue and expenditures categories is as follows:

Table A-7

	Budgeted Revenues 2016/2017	Actual Revenues 2015/2016
Local	64.9%	65.6%
State	33.8%	32.9%
Federal/Other	1.3%	1.5%

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2016**

Future Concerns and Next Year's Budget (Cont'd)

Table A-7 (Cont'd)

	Budgeted Expenditures 2016/2017	Actual Expenditures 2015/2016
Instruction	63.9%	58.4%
Support Services	30.2%	30.4%
Noninstructional/Other	1.9%	2.5%
Fund Transfers/Debt	4.0%	8.7%

Contacting the School District Financial Management

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors, and creditors with a general overview of the School District's finances and to show the Board's accountability for the money it receives. If you have questions about this report or wish to request additional information, please contact Sherri L. Ludwig, Director of Business Affairs at Shaler Area School District, 1800 Mt. Royal Boulevard, Glenshaw, PA, 15116, 412-492-1200, Ext. 2807.

Shaler Area School District
Statement of Net Position
June 30, 2016

Exhibit 1

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and Cash Equivalents	\$ 34,503,941	\$ 24,234	\$ 34,528,175
Taxes Receivable, Net	10,344,951	-	10,344,951
Due from Other Governments	2,634,385	102,081	2,736,466
Other Receivables	405,816	31,772	437,588
Inventories	-	58,648	58,648
Other Current Assets	1,049	-	1,049
Long-Term Prepayments, Net of Amortization	1,736,559	-	1,736,559
Capital Assets not Being Depreciated			
Land	1,553,540	-	1,553,540
Construction in Progress	2,276,978	-	2,276,978
Capital Assets, Net of Accumulated Depreciation			
Land Improvements	994,769	-	994,769
Buildings and Building Improvements	48,762,904	-	48,762,904
Furniture and Equipment	<u>1,392,646</u>	<u>131,371</u>	<u>1,524,017</u>
TOTAL ASSETS	<u>104,607,538</u>	<u>348,106</u>	<u>104,955,644</u>
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decreases in Fair Value of Hedging Derivatives	2,142,549	-	2,142,549
Amounts Related to Pensions	14,934,344	-	14,934,344
Deferred Charge on Refunding	<u>2,015,640</u>	<u>-</u>	<u>2,015,640</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>19,092,533</u>	<u>-</u>	<u>19,092,533</u>
LIABILITIES			
Internal Balances	1,298	(1,298)	-
Accounts Payable	1,299,824	90,100	1,389,924
Current Portion of Long-Term Debt	802,008	-	802,008
Accrued Interest	350,938	-	350,938
Accrued Salaries and Benefits	6,210,518	-	6,210,518
Unearned Revenues	-	67,200	67,200
Other Current Liabilities	9,949	-	9,949
Noncurrent Liabilities			
Due in More Than One Year			
Notes Payable	15,113,317	-	15,113,317
Capital Leases Payable	269,215	-	269,215
Compensated Absences	1,043,913	-	1,043,913
Bonds Payable	91,402,169	-	91,402,169
Other Post-Employment Benefits	1,648,459	-	1,648,459
Net Pension Liability	116,475,000	-	116,475,000
Derivative Instruments	<u>2,325,596</u>	<u>-</u>	<u>2,325,596</u>
TOTAL LIABILITIES	<u>236,952,204</u>	<u>156,002</u>	<u>237,108,206</u>
DEFERRED INFLOWS OF RESOURCES			
Amounts Related to Pensions	<u>717,000</u>	<u>-</u>	<u>717,000</u>
NET POSITION			
Net Investment in Capital Assets	(22,218,133)	131,371	(22,086,762)
Restricted for Debt Service	1,118,494	-	1,118,494
Unrestricted	<u>(92,869,494)</u>	<u>60,733</u>	<u>(92,808,761)</u>
TOTAL NET POSITION	<u>\$(113,969,133)</u>	<u>\$192,104</u>	<u>\$(113,777,029)</u>

See Accompanying Notes

**Shaler Area School District
Statement of Activities
Year Ended June 30, 2016**

Exhibit 2

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Govern- mental Activities	Business- Type Activities	Totals
Governmental Activities						
Instruction	\$50,130,406	\$ -	\$10,040,594	\$(40,089,812)	\$ -	\$(40,089,812)
Instructional Student Support	6,124,605	-	1,028,147	(5,096,458)	-	(5,096,458)
Administrative and Financial Support Services	6,754,388	-	560,708	(6,193,680)	-	(6,193,680)
Operation and Maintenance of Plant Services	7,534,935	-	517,053	(7,017,882)	-	(7,017,882)
Pupil Transportation	4,668,460	-	1,520,254	(3,148,206)	-	(3,148,206)
Student Activities	2,086,538	-	218,293	(1,868,245)	-	(1,868,245)
Community Services	128,153	-	9,902	(118,251)	-	(118,251)
Interest on Long-Term Debt	4,591,588	-	-	(4,591,588)	-	(4,591,588)
Total Governmental Activities	82,019,073	-	13,894,951	(68,124,122)	-	(68,124,122)
Business-Type Activities						
Food Service	1,987,288	977,197	976,801	-	(33,290)	(33,290)
Total Primary Government	\$84,006,361	\$977,197	\$14,871,752	(68,124,122)	(33,290)	(68,157,412)
General Revenues						
Taxes						
Property Taxes Levied for General Purposes, Net				42,607,561	-	42,607,561
Earned Income Taxes				5,159,543	-	5,159,543
Real Estate Transfer Taxes				482,397	-	482,397
Other Taxes Levied for General Purposes, Net				86,331	-	86,331
Grant Subsidies and Contributions not Restricted				13,017,861	-	13,017,861
Investment Earnings				1,249,720	250	1,249,970
Miscellaneous Income				894,918	-	894,918
Total General Revenues				63,498,331	250	63,498,581
Changes in Net Position				(4,625,791)	(33,040)	(4,658,831)
Net Position - July 1, 2015				(109,343,342)	225,144	(109,118,198)
Net Position - June 30, 2016				\$(113,969,133)	\$192,104	\$(113,777,029)

See Accompanying Notes

**Shaler Area School District
Balance Sheet
Governmental Funds
June 30, 2016**

Exhibit 3

	General Fund	Capital Projects Fund	Non- major Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 6,211,916	\$27,163,582	\$1,128,443	\$34,503,941
Taxes Receivable, Net	10,344,951	-	-	10,344,951
Due from Other Funds	-	30,729	-	30,729
Due from Other Governments	2,634,385	-	-	2,634,385
Other Receivables	405,816	-	-	405,816
Other Current Assets	<u>1,049</u>	<u>-</u>	<u>-</u>	<u>1,049</u>
TOTAL ASSETS	<u>\$19,598,117</u>	<u>\$27,194,311</u>	<u>\$1,128,443</u>	<u>\$47,920,871</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Due to Other Funds	\$ 32,027	\$ -	\$ -	\$ 32,027
Accounts Payable	637,003	662,821	-	1,299,824
Accrued Salaries and Benefits	6,210,518	-	-	6,210,518
Other Current Liabilities	<u>-</u>	<u>-</u>	<u>9,949</u>	<u>9,949</u>
Total Liabilities	<u>6,879,548</u>	<u>662,821</u>	<u>9,949</u>	<u>7,552,318</u>
Deferred Inflows of Resources				
Unavailable Revenues - Property Taxes	<u>9,330,865</u>	<u>-</u>	<u>-</u>	<u>9,330,865</u>
Fund Balances				
Restricted	-	26,153,076	1,118,494	27,271,570
Committed	-	378,414	-	378,414
Unassigned	<u>3,387,704</u>	<u>-</u>	<u>-</u>	<u>3,387,704</u>
Total Fund Balances	<u>3,387,704</u>	<u>26,531,490</u>	<u>1,118,494</u>	<u>31,037,688</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$19,598,117</u>	<u>\$27,194,311</u>	<u>\$1,128,443</u>	<u>\$47,920,871</u>

See Accompanying Notes

**Shaler Area School District
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2016**

Exhibit 4

Total Fund Balances - Governmental Funds \$ 31,037,688

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets is \$116,843,423 and the accumulated depreciation is \$61,862,586. 54,980,837

Property taxes receivable will be collected next year but are not available soon enough to pay for the current period's expenditures and therefore, are deferred inflows in the funds. 9,330,865

Premium and discount on bonds issued and refunded are capitalized and amortized over the life of the bonds in the statement of net position. (7,314,575)

Deferred changes on bond refunding are amortized and reported as deferred outflows of resources in the statement of net position. 2,015,640

The payment to the joint venture is capitalized and amortized over the life of the notes payable issued. 1,736,559

Derivative investments used in governmental activities are not financial resources and therefore are not reported in the governmental funds. (183,047)

Some liabilities, including net pension obligations are not due and payable in the current period and therefore, are not reported in the funds.

Net Pension Liability (116,475,000)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in the funds.

Deferred Outflows of Resources Related to Pensions	\$ 14,934,344	
Deferred Inflows of Resources Related to Pensions	<u>(717,000)</u>	14,217,344

Shaler Area School District
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2016

Exhibit 4

Long-term liabilities, including bonds, notes and capital leases payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds Payable	\$(84,247,594)	
Accrued Interest on the Bonds	(350,938)	
Capital Leases Payable	(535,517)	
Notes Payable	(15,373,033)	
Other Post-Employment Benefits	(1,648,459)	
Compensated Absences	<u>(1,159,903)</u>	<u>\$(103,315,444)</u>
<hr/>		
Total Net Position - Governmental Activities		<u>\$(113,969,133)</u>

See Accompanying Notes

**Shaler Area School District
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2016**

Exhibit 5

	General Fund	Capital Projects Fund	Non- major Funds	Total Governmental Funds
Revenues				
Local Sources	\$49,673,194	\$ 234,399	\$ 330,722	\$ 50,238,315
State Sources	24,976,150	-	-	24,976,150
Federal Sources	<u>1,095,404</u>	<u>-</u>	<u>-</u>	<u>1,095,404</u>
Total Revenues	<u>75,744,748</u>	<u>234,399</u>	<u>330,722</u>	<u>76,309,869</u>
Expenditures				
Instruction	44,799,364	-	-	44,799,364
Support Services	23,263,296	489,610	-	23,752,906
Noninstructional Services	1,882,924	-	-	1,882,924
Capital Outlay	39,929	2,372,673	-	2,412,602
Debt Service	489,785	-	6,961,626	7,451,411
Refunds of Prior Year's Receipts	<u>157,912</u>	<u>-</u>	<u>-</u>	<u>157,912</u>
Total Expenditures	<u>70,633,210</u>	<u>2,862,283</u>	<u>6,961,626</u>	<u>80,457,119</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,111,538</u>	<u>(2,627,884)</u>	<u>(6,630,904)</u>	<u>(4,147,250)</u>
Other Financing Sources (Uses)				
Issuance of Bonds	-	-	26,760,000	26,760,000
Issuance of Refunding Bonds/Notes	-	-	25,225,000	25,225,000
Issuance of Lease Proceeds	-	489,240	-	489,240
Transfers In	-	28,476,314	6,013,578	34,489,892
Premium on Bonds Issued	-	-	7,101,011	7,101,011
Discount on Bonds Issued	-	-	(131,505)	(131,505)
Payment to Refunded Bond Escrow Agent	-	-	(29,168,332)	(29,168,332)
Transfers Out	<u>(6,013,578)</u>	<u>-</u>	<u>(28,476,314)</u>	<u>(34,489,892)</u>
Total Other Financing Sources (Uses)	<u>(6,013,578)</u>	<u>28,965,554</u>	<u>7,323,438</u>	<u>30,275,414</u>
Net Changes in Fund Balances	(902,040)	26,337,670	692,534	26,128,164
Fund Balances - July 1, 2015	<u>4,289,744</u>	<u>193,820</u>	<u>425,960</u>	<u>4,909,524</u>
Fund Balances - June 30, 2016	<u>\$ 3,387,704</u>	<u>\$26,531,490</u>	<u>\$ 1,118,494</u>	<u>\$ 31,037,688</u>

See Accompanying Notes

**Shaler Area School District
 Reconciliation of the Governmental Funds
 Statement of Revenues, Expenditures
 and Changes in Fund Balances
 to the Statement of Activities
 Year Ended June 30, 2016**

Exhibit 6

Total Net Change in Fund Balances - Governmental Funds \$26,128,164

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the period.

Depreciation Expense	\$ (2,895,074)	
Capital Outlays	2,410,286	
Net Book Value of Assets Retired	<u>(227,287)</u>	(712,075)

Because some property taxes will not be collected for several months after the School District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Unearned revenues increased by this amount this year. 44,098

Repayment of bond, note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 4,909,203

The School District's bonded debt was also reduced by an advance refunding of debt. Resources of (\$29,168,332) was paid to the escrow agent for the advance refunding of outstanding bonds (\$28,577,384). The difference between those amounts was \$590,948 and will be amortized as an adjustment of interest expense in the statement of activities over the remaining life of the new debt. 29,168,332

Bond and note proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balances. In the government-wide financial statements, however, issuing debt increases long-term liabilities in the statement of new position and does not affect the statement of activities. The proceeds were: (51,985,000)

**Shaler Area School District
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures
and Changes in Fund Balances
to the Statement of Activities
Year Ended June 30, 2016**

Exhibit 6

Government funds report School District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned is reported as pension expense.

School District Pension Contributions to PSERS	\$ 8,294,104	
Cost of Benefits Earned	<u>(12,169,666)</u>	\$(3,875,562)

In the statement of activities, certain operating expenses - compensated absences (sick pay and vacations) and other post-employment benefits (OPEB) - are measured by the amounts earned during the year. In governmental funds, however, expenditures for the items are measured by the amount of financial resources used (essentially, the amounts actually paid).

Compensated Absences	254,937	
Other Post-Employment Benefits	<u>(106,186)</u>	148,751

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

Net Change in Accrued Interest on Bonds	175,288	
Accretion of Interest on the School District's Capital Appreciation Bonds	<u>(2,083,852)</u>	(1,908,564)

Governmental funds report changes in investment derivative instruments only when those instruments provide or use financial resources. However, in the statement of activities, changes in the fair value of investment derivative instruments are changes in economic resources and are reported in each period in which there is a change in the fair value of the investment. This is the amount of the change in the fair value of investment derivatives in the current period.

1,197,226

Bond discount and premium are reported in the statement of revenues and expenditures of governmental funds as expenditures but are capitalized and amortized over the life of the bonds in the statement of activities.

**Shaler Area School District
 Reconciliation of the Governmental Funds
 Statement of Revenues, Expenditures
 and Changes in Fund Balances
 to the Statement of Activities
 Year Ended June 30, 2016**

Exhibit 6

Bond Discount	\$ 131,505	
Bond Premium	(7,101,011)	
Amortization of Joint Venture Payment	(140,802)	
Amortization of Discount, Premium and Deferred Loss on Refunding	<u>(140,816)</u>	\$(7,251,124)

Some capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as an other financing source. The capital leases are not revenues in the statement of activities, but constitute long-term liabilities in the statement of net position.

(489,240)

Change in Net Position of Governmental Activities

\$(4,625,791)

See Accompanying Notes

**Shaler Area School District
Statement of Net Position
Proprietary Funds
June 30, 2016**

Exhibit 7

	Food Service Fund
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 24,234
Due from Other Funds	1,298
Due from Other Governments	102,081
Other Receivables	31,772
Inventories	<u>58,648</u>
Total Current Assets	<u>218,033</u>
Noncurrent Assets	
Furniture and Equipment, Net	<u>131,371</u>
TOTAL ASSETS	<u>349,404</u>
LIABILITIES	
Accounts Payable	90,100
Unearned Revenues	<u>67,200</u>
TOTAL LIABILITIES	<u>157,300</u>
NET POSITION	
Net Investment in Capital Assets	131,371
Unrestricted	<u>60,733</u>
TOTAL NET POSITION	<u>\$192,104</u>

See Accompanying Notes

Shaler Area School District
Statement of Revenues, Expenses and Changes
in Net Position
Proprietary Funds
Year Ended June 30, 2016

Exhibit 8

	Food Service Fund
Operating Revenues	
Food Service Revenue	\$ 966,580
Other Operating Revenues	<u>10,617</u>
Total Operating Revenues	<u>977,197</u>
<hr/>	
Operating Expenses	
Purchased Property Services	1,335
Other Purchased Services	1,833,879
Supplies	121,166
Depreciation	<u>30,908</u>
Total Operating Expenses	<u>1,987,288</u>
Operating Income (Loss)	<u>(1,010,091)</u>
Nonoperating Revenues (Expenses)	
Earnings on Investments	250
State Sources	58,798
Federal Sources	<u>918,003</u>
Total Nonoperating Revenues (Expenses)	<u>977,051</u>
Change in Net Position	(33,040)
Net Position - July 1, 2015	<u>225,144</u>
Net Position - June 30, 2016	<u>\$ 192,104</u>

See Accompanying Notes

**Shaler Area School District
Statement of Cash Flows
Proprietary Fund Types
Year Ended June 30, 2016**

Exhibit 9

	Food Service Fund
Cash Flows from Operating Activities	
Cash Received from Users	\$ 1,026,527
Cash Received from Other Operating Revenue	10,617
Cash Payments to Suppliers for Goods and Services	<u>(1,948,362)</u>
Net Cash Used for Operating Activities	<u>(911,218)</u>
Cash Flows from Non-Capital Financing Activities	
State Sources	66,072
Federal Sources	<u>881,530</u>
Net Cash Provided by Non-Capital Financing Activities	<u>947,602</u>
Cash Flows from Capital and Related Financing Activities	
Facilities Acquisition/Construction/Improvement Services	<u>(12,400)</u>
Cash Flows from Investing Activities	
Earnings on Investments	<u>250</u>
Net Increase in Cash and Cash Flows	24,234
Cash and Cash Equivalents - July 1, 2015	<u>-</u>
Cash and Cash Equivalents - June 30, 2016	<u>\$ 24,234</u>

Shaler Area School District
Statement of Cash Flows
Proprietary Fund Types
Year Ended June 30, 2016

Exhibit 9

	Food Service Fund
Operating Income (Loss)	\$ <u>(1,010,091)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used for Operating Activities	
Depreciation and Net Amortization	30,908
Donated Commodities	120,787
(Increase) Decrease in Accounts Receivable	59,947
Advances to Other Funds	4,341
(Increase) Decrease in Inventories	(2,553)
(Increase) Decrease in Prepaid Items	236,542
Increase (Decrease) in Accounts Payable	(356,934)
Increase (Decrease) in Unearned Revenue	<u>5,835</u>
Total Adjustments	<u>98,873</u>
Cash Used for Operating Activities	\$ <u><u>(911,218)</u></u>

Noncash Non-Capital Financing Activities

During the year ended June 30, 2016, the School District received \$123,291 of U. S. D. A. Donated Commodities in the food service fund.

See Accompanying Notes

Shaler Area School District
Statement of Net Position
Fiduciary Funds
June 30, 2016

Exhibit 10

	Private Purpose Trust Fund	Agency Fund
ASSETS		
Cash and Cash Equivalents	<u>\$158,009</u>	<u>\$556,350</u>
LIABILITIES		
Accounts Payable	33,050	-
Other Current Liabilities	<u>-</u>	<u>556,350</u>
TOTAL LIABILITIES	<u>33,050</u>	<u>556,350</u>
NET POSITION		
Restricted for Scholarships	<u>\$124,959</u>	<u>\$-</u>

See Accompanying Notes

**Shaler Area School District
Statement of Changes in Net Position
Fiduciary Funds
Year Ended June 30, 2016**

Exhibit 11

	Private Purpose Trust Fund
Additions	
Gifts and Contributions	\$ <u>33,138</u>
Deductions	
Scholarships Awarded	<u>38,757</u>
Change in Net Position	(5,619)
Net Position - July 1, 2015	<u>130,578</u>
Net Position - June 30, 2016	<u>\$124,959</u>

See Accompanying Notes

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies

Shaler Area School District, located in Allegheny County, Pennsylvania, provides public education, kindergarten through twelfth grade, to the residents of the Boroughs of Etna and Millvale and the Townships of Reserve and Shaler. The School District operates under a nine-person elected Board of Directors.

A. Basic Financial Statements - Government-Wide Statements

The School District's basic financial statements include both government-wide (reporting the School District as a whole) and fund financial statements (reporting the School District's major funds). The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of Shaler Area School District. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. In the government-wide statement of net position, governmental activities are represented on a consolidated basis by column.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payment-in-lieu of taxes and other charges between various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

B. Basic Financial Statements - Fund Financial Statements

Fund financial statements of the School District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues and expenditures. Funds are organized into three categories: governmental; proprietary and fiduciary.

The emphasis in fund financial statements is on the major funds in the governmental category. Nonmajor funds are summarized in a single column. The nonmajor funds are combined in a column in the fund financial statements.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 1 - Summary of Significant Accounting Policies (Cont'd)

B. Basic Financial Statements - Fund Financial Statements (Cont'd)

1. Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and change in financial position (sources, uses, and balances of financial resources) rather than upon net income. The School District reports the following major governmental fund and fund type:

The *general fund* is the School District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital projects fund* accounts for financial resources to be used for the acquisition of construction of major capital facilities or equipment (other than those financed by proprietary funds).

The School District also reports as a nonmajor governmental fund the following:

The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The School District reports the following proprietary fund type:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of the net revenues. The activities reported in these funds are reported as business-type activities in the government-wide financial statements. The *food service fund* accounts for the revenues, food purchases and other costs and expenses for providing meals to students and/or faculty during the school year.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies (Cont'd)

B. Basic Financial Statements - Fund Financial Statements (Cont'd)

3. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and are therefore not available to support School District programs. The reporting focus is on net position and changes in net position. The School District's fiduciary funds are presented in the fiduciary fund financial statements by type (pension, private purpose, or agency). The School District reports the following fiduciary fund types:

The *private purpose trust fund* is used to account for resources of monies contributed to the School District for scholarships. The various scholarship funds are considered private purpose trust funds.

The *agency fund* represents the School District's student activity funds. These funds account for student activities in the high school, middle school and elementary schools.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies (Cont'd)

C. Measurement Focus and Basis of Accounting (Cont'd)

The government-wide financial statements and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, intergovernmental revenues, interest, rent and certain miscellaneous income associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

D. Joint Venture

The School District is one of nine-member school districts of the A. W. Beattie Career Center (Beattie). Beattie provides vocational-technical training and education to participating students of the member districts. Beattie is controlled and governed by the Joint Board, which is composed of all the school board members of all the member districts. Beattie's operations are the responsibility of the Joint Committee, which consists of two representatives from each participating school district. No member of the Jointure exercises specific control over the fiscal policies or operations of Beattie. The School District's share of annual operating and capital

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies (Cont'd)

D. Joint Venture (Cont'd)

costs for Beattie fluctuates, based on the percentage of enrollment of each member district in the school. The School District's financial obligation to Beattie for the year ended June 30, 2016, was \$1,286,386 which was paid in the year ended June 30, 2016 to Beattie and reported in the School District's general fund. The School District is also responsible for their share of a general obligation note that paid for renovations of the A. W. Beattie facilities. The School District's share of the general obligation note at June 30, 2016, was \$2,103,033. The School District has no equity interest in Beattie as of June 30, 2016. Complete financial statements for Beattie can be obtained from the administrative offices at 9600 Babcock Boulevard, Allison Park, PA 15101-2091.

E. Cash and Cash Equivalents

The School District's policy is to maintain cash balances in interest-bearing accounts such as money market or flex funds. The market values of the funds approximate cost. For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

F. Investments

Investments are stated at fair value except that treasury and agency obligations that have a remaining maturity at the time of purchase of one year or less are shown at amortized cost. Fair value is based on quoted market prices. Funds are invested pursuant to the Public School Code of 1949 and investment policy guidelines established by the School District and approved by the Members of the Board. The School Code states that authorized types of investments shall be: United States Treasury Bills; short-term obligations of the United States Government or its agencies or instrumentalities; deposits in savings accounts, time deposits or share accounts of institutions insured by the FDIC; obligations of the United States or any of its agencies or instrumentalities backed by the full faith and credit of the United States and the Commonwealth of Pennsylvania.

G. Budgets

The School Board approves, prior to the beginning of each year, an annual budget on the modified accrual basis of accounting for the general fund. This is the only fund for which a budget is required and for which taxes may be levied. The general fund is the only fund that has an annual budget that has been legally adopted by the School Board. The Public School Code allows the School Board to authorize budget transfer amendments during the year, but only during the last nine months of the fiscal year. The School Board approved various budget transfers throughout the school year. There were no supplemental budgetary appropriations made during the year ended June 30, 2016.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies (Cont'd)

G. Budgets (Cont'd)

The final budget data reflected in the financial statements includes the effect of approved budget transfer amendments and, for comparative purposes. The actual amounts have also been presented. The School District expenditures may not legally exceed the revised budget amounts by function. Function is defined as a program area such as instructional services. Management may amend the budget without seeking prior approval of the Board within a function. Amendments between functions require prior Board approval. Excess of expenditures over appropriations in the general fund is presented in the required supplementary information section.

H. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

I. Inventories

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis, and are expensed when used.

Inventories in governmental funds are stated at cost by the first-in, first-out method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, an estimated value of inventories is reported as an asset in the general fund, if considered material. There was no material inventory balance as of June 30, 2016.

The inventory of the food service fund consists of food supplies and government donated commodities which were valued at estimated fair market value, and purchased commodities and supplies, both valued at cost using the first-in, first-out (FIFO) method. Any unused commodities donated by the federal government at June 30, 2016 are reported as unearned revenue.

J. Prepaid Items

In both the government-wide and fund financial statements, certain payments to vendors reflect costs applicable to future accounting periods are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies (Cont'd)

K. Capital Assets

Capital assets, which include property, plant, equipment and land improvements are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the School District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Management has elected to include certain homogeneous asset categories with individual assets less than \$5,000 as composite groups for financial reporting purposes. In addition, capital assets purchased with long-term debt may be capitalized regardless of the thresholds established. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Building Improvements	20-30
Land Improvements	20
Furniture	20
Vehicles	8
Equipment	5-15
Computers	5

Proprietary fund equipment purchases are capitalized in the proprietary fund at cost and depreciated on a straight-line basis over 12 years.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The School District has three items that qualify for reporting in

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies (Cont'd)

L. Deferred Outflows/Inflows of Resources (Cont'd)

this category. The first is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second in the government-wide statement of net position is related to the participation in the cost sharing defined benefit pension plan. The third is the accumulated decreases in fair value of hedging derivatives reported in the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The School District has one item reported in the government-wide statement of net position relating to the cost sharing defined benefit pension plan. The School District also has items, which arise only under the modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as inflows of resources in the period that the amount becomes available.

M. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premium and discount are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premium and discount during the current period. The face amount of debt issued is reported as other financing sources while discount on debt issuances are reported as other financing uses.

N. Compensated Absences

The School District's policies regarding vacation and sick time are provided through various contracts. Employees can accumulate sick and/or vacation days which they are paid for upon retirement or termination of service. The amount the employee is compensated and the number of days varies based on their contract and their years of service. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the amount of reimbursable unused vacation or sick leave to employees who have terminated their employment as of the end of the fiscal year, while the proprietary funds report the liability as it is incurred.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 1 - Summary of Significant Accounting Policies (Cont'd)

O. Defining Operating Revenues and Expenses

The School District's proprietary funds distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses of the School District's food service fund consist of charges for meals and the costs of providing those services, including depreciation and excluding interest cost. All other revenues and expenses are reported as nonoperating.

P. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Statements - Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54, fund balance reporting and governmental fund type definitions, the School District classifies governmental fund balances as follows:

Nonspendable - amounts that cannot be spent because they are either (1) not in a spendable form or (2) legally or contractually required to remain intact.

Restricted - the part of fund balance that is restricted to be spent for a specific purpose. The constraints on these amounts must be externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or by enabling legislation. Enabling legislation authorizes the government to assess, levy, change or mandate payments and includes a legally enforceable requirement on the use of these funds.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 1 - Summary of Significant Accounting Policies (Cont'd)

P. Equity Classifications (Cont'd)

Fund Statements - Fund Balance (Cont'd)

Committed - the portion of fund balance that can only be used for specific purposes as a result of formal action, approval of a motion by the majority of the School Board. Once the item is committed, it cannot be used for any other purpose unless changed by the same procedures used to initially commit the money.

Assigned - reflects the School District's intent to use the money for a specific purpose but is not considered restricted or committed. The assignment of fund balance can be assigned by management in the business office.

Unassigned - represents the part of spendable fund balance that has not been categorized as restricted, committed or assigned. The general fund is the only fund permitted to have a positive unassigned fund balance.

The School District's policy is that it considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. It also considers committed amounts to be spent first when an expenditure is incurred for purposes for which both committed and unassigned fund balance could be used.

The purposes of the restricted and committed fund balances as of June 30, 2016, are as follows:

1. The restricted fund balance of \$1,118,494 in the nonmajor debt service fund is restricted for the retirement of long-term debt.
2. The restricted fund balance in the capital projects fund of \$26,153,076 is from debt proceeds and is for future capital construction and purchases.
3. The committed fund balance in the nonmajor capital projects fund of \$378,414 is for future capital expenditures.

Note 2 - Deposits and Investments

The deposit and investment policy of the School District adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School District. The types of investments authorized can be found in Note 1F.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 2 - Deposits and Investments (Cont'd)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in an event of a bank failure, the government's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. Deposits in excess of amounts covered by the Federal Deposit Insurance Corporation are collateralized in accordance with Act 72 of 1971 of the Pennsylvania State Legislature which requires the institution to pool collateral for all governments and have the collateral held by an approved custodian in the institution's name. As of June 30, 2016, none of the School District's bank balance of \$1,735,889 was exposed to custodial credit risk.

As of June 30, 2016, the School District had the following investments:

Investments	Fair Value
PSDLAF	\$31,549,097
PLGIT	2,531,544
Goldman Sachs U. S. Treasury Fund	<u>1,128,442</u>
	<u>\$35,209,083</u>

Interest Rate Risk - The School District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Interest Rate Risk - Relating to Derivatives - As of June 30, 2016, the School District had investments with the following maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
Investment Derivative Instruments	\$ _____	\$ _____	\$ _____	<u>\$159,196</u>	<u>\$ (342,243)</u>

The School District is invested in three interest rate swaps with terms as noted below:

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 2 - Deposits and Investments (Cont'd)

Custodial Credit Risk - Deposits (Cont'd)

Type	Swap	Swap	Swap
Transaction Date	09/01/05	06/11/09	06/11/09
Effective Date	09/23/05	07/01/09	07/01/09
Maturity Date	11/15/22	09/01/34	09/01/28
Terms	School District pays SIFMA and receives 61.55% of three-month LIBOR plus 0.3%	School District pays SIFMA and receives 61.45% of three-month LIBOR plus 0.3%	School District pays SIFMA and receives 61.60% of three-month LIBOR plus 0.3%
Initial Notional Amt.	\$16,178,811	\$15,018,216	\$25,295,000
Bank Counterparty			
Credit Ratings			
Moody's	Aa3	A2	A2
S & P	AA-	A	A

Credit Risks - The Pennsylvania Public School Code authorizes the types of investments allowed. These are described in Note 1F. The School District has no investment policy that would further limit its investment choices. The School District's investments in Pennsylvania School District Liquid Asset Fund (PSDLAF), Pennsylvania Local Government Investment Trust (PLGIT) and Goldman Sachs U. S. Treasury Fund were rated AAAM by Standard & Poor's.

Credit risk is the risk the School District will have exposure to a swap counterparty under the swap. Credit risk is mitigated by several factors, including minimum credit rating criteria and ratings downgrade triggers in the swap documents. The credit ratings for the counterparty are noted above.

Concentration of Credit Risk - The School District places no limit on the amount it may invest in any one issue.

Investments

The Pennsylvania School District Liquid Asset Fund (PSDLAF) and the Pennsylvania Local Government Investment Trust (PLGIT) were established as common law trusts, organized under laws of the Commonwealth of Pennsylvania. Shares of the funds are offered to certain Pennsylvania school districts, intermediate units, area vocational-technical schools and municipalities. The purpose of the funds is to enable such governmental units to pool their available funds for investments authorized by Section 440.1 of the Pennsylvania Public School Code of 1949, as amended.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 2 - Deposits and Investments (Cont'd)

Investments (Cont'd)

PSDLAF and PLGIT are governed by an elected board of trustees who are responsible for the overall management of the funds. The trustees are elected from the several classes of local governments participating in the funds. The funds are audited annually by independent auditors. PSDLAF and PLGIT are local government investment pools and are exempt from the requirement of SEC's Rule 2(a)7 of the Investment Company Act of 1940. The funds measure for financial reporting purposes its assets at amortized cost and maintains a stable net asset value of \$1 per share. Accordingly, the fair value of the position in PSDLAF and PLGIT is the same as the value of PSDLAF and PLGIT shares. There are no limitations or restrictions on withdrawals.

Fair Value of Investments

The School District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The School District has the following recurring fair value measurements as of June 30, 2016:

- Goldman Sachs U. S. Treasury Fund is valued using Level 1 inputs.
- Derivative instruments of (\$2,325,596) are valued using significant observable inputs (Level 2 inputs).

Note 3 - Real Estate Taxes

The municipal tax collectors bill and collect real estate taxes on behalf of the School District based upon assessed values provided by the County. The School District's tax rate for all purposes in 2015/2016 was 21.87 mills (\$21.87 per \$1,000 assessed valuation). The tax calendar for real estate taxes levied for 2015/2016 is as follows:

Tax Levy Date	July 1, 2015
2% Discount Period	Through August 31, 2015
Face Payment Period	September 1 - October 31, 2015
10% Penalty Period	November 1 Until Liened
Lien Filing Date	July 1, 2016

The amounts shown as delinquent real estate taxes receivable have not been recorded as revenue on the fund statements. These taxes are, however, recorded as unavailable revenue on the balance sheet until they are received. The amounts reported for this receivable are reported on the balance sheet in the amount of \$9,330,865 along with other taxes receivable of \$1,014,086.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 4 - Due from Other Governments

Amounts due from other governments represent receivables for revenues earned by the School District. At June 30, 2016, the following amounts are due from other governmental units:

	Governmental Funds	Enterprise Fund	Totals
Federal (through the state)	\$ 373,282	\$ 95,190	\$ 468,472
State	<u>2,261,103</u>	<u>6,891</u>	<u>2,267,994</u>
	<u>\$2,634,385</u>	<u>\$102,081</u>	<u>\$2,736,466</u>

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance 07/01/15	Additions	Disposals	Balance 06/30/16
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 1,553,540	\$ -	\$ -	\$ 1,553,540
Assets not in Service, Net	227,287	-	227,287	-
Construction in Progress	<u>-</u>	<u>2,276,978</u>	<u>-</u>	<u>2,276,978</u>
Total Capital Assets Not Being Depreciated	<u>1,780,827</u>	<u>2,276,978</u>	<u>227,287</u>	<u>3,830,518</u>
Capital Assets Being Depreciated				
Land Improvements	8,913,155	-	-	8,913,155
Building and Building Improvements	99,165,772	-	-	99,165,772
Furniture and Equipment	<u>4,800,670</u>	<u>133,308</u>	<u>-</u>	<u>4,933,978</u>
Total Capital Assets Being Depreciated	<u>112,879,597</u>	<u>133,308</u>	<u>-</u>	<u>113,012,905</u>
Less Accumulated Depreciation				
Land Improvements	7,621,375	297,011	-	7,918,386
Buildings and Building Improvements	48,272,390	2,130,478	-	50,402,868
Furniture and Equipment	<u>3,073,747</u>	<u>467,585</u>	<u>-</u>	<u>3,541,332</u>
Total Accumulated Depreciation	<u>58,967,512</u>	<u>2,895,074</u>	<u>-</u>	<u>61,862,586</u>
Total Capital Assets Being Depreciated, Net	<u>53,912,085</u>	<u>(2,761,766)</u>	<u>-</u>	<u>51,150,319</u>
Governmental Activities Capital Assets, Net	<u>\$ 55,692,912</u>	<u>\$ (484,788)</u>	<u>\$ 227,287</u>	<u>\$ 54,980,837</u>

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 5 - Capital Assets (Cont'd)

	Balance 07/01/15	Additions	Disposals	Balance 06/30/16
Business-Type Activities				
Furniture and Equipment	\$ 1,094,370	\$ 12,400	\$ 485,981	\$ 620,789
Less Accumulated Depreciation	<u>944,491</u>	<u>30,908</u>	<u>485,981</u>	<u>489,418</u>
Business-Type Capital Assets, Net	<u>\$ 149,879</u>	<u>\$ (18,508)</u>	<u>\$ -</u>	<u>\$ 131,371</u>

Depreciation expense was charged to functions/programs as follows:

Governmental Activities

Instruction	\$2,374,414
Instructional Student Support	94,193
Administration and Financial Support Services	81,886
Operation and Maintenance of Plant Services	131,454
Student Activities	<u>213,127</u>
Total Depreciation Expense	<u>\$2,895,074</u>

Business-Type Activities

Food Service	<u>\$ 30,908</u>
--------------	------------------

Note 6 - Interfund Balances

Interfund balances at June 30, 2016, were:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ -	\$32,027
Capital Projects Fund	30,729	-
Food Service Fund	<u>1,298</u>	<u>-</u>
	<u>\$32,027</u>	<u>\$32,027</u>

Balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 7 - Interfund Transfers

For the year ended June 30, 2016, interfund transfers consisted of transfers of \$6,013,578 from the general fund to the nonmajor governmental debt service fund. The general fund annually transfers monies to the debt service funds to pay the principal and interest due on the outstanding general obligation bonds and other debt obligations of the School District. Also, there was an interfund transfer from the nonmajor governmental debt service fund in the amount of \$28,476,314 to the capital projects fund. The new bond monies transactions occurred in the debt service fund but will be expended in the capital projects fund; thus, this transfer funds the capital projects fund.

Note 8 - Long-Term Debt

Long-term liability activity for the year ended June 30, 2016, was as follows:

	Balance 07/01/15	Additions	Accretion	Reductions	Balance 06/30/16	Due Within One Year
Governmental Activities						
Bonds Payable						
General Obligation Bonds	\$67,226,126	\$47,850,000	\$2,083,852	\$32,912,384	\$ 84,247,594	\$160,000
Plus: Bond Premium	399,919	7,101,011	-	20,865	7,480,065	-
Less: Bond Discount	<u>(344,975)</u>	<u>(131,505)</u>	<u>-</u>	<u>(310,990)</u>	<u>(165,490)</u>	<u>-</u>
Total Bonds Payable	<u>67,281,070</u>	<u>54,819,506</u>	<u>2,083,852</u>	<u>32,622,259</u>	<u>91,562,169</u>	<u>160,000</u>
General Obligation Notes	11,542,952	4,135,000	-	304,919	15,373,033	259,716
Capital Lease Obligations	315,561	489,240	-	269,284	535,517	266,302
Compensated Absences Payable	<u>1,414,840</u>	<u>-</u>	<u>-</u>	<u>254,937</u>	<u>1,159,903</u>	<u>115,990</u>
Governmental Activities Long-Term Liabilities	<u>\$80,554,423</u>	<u>\$59,443,746</u>	<u>\$2,083,852</u>	<u>\$33,451,399</u>	<u>\$108,630,622</u>	<u>\$802,008</u>

General Obligation Bonds

Series of 1997A par value of \$27,560,000 of capital appreciation bonds; proceeds of \$8,370,888 and \$3,460,000 of current interest bonds due in various amounts through November 15, 2022; interest/yield ranging from 4.00% to 5.65%.

\$18,076,674

Series of 2006 in the amount of \$36,415,169; due serially through March 1, 2035; interest due semi-annually ranging from 3.875% to 5.190%.

18,200,920

Series of 2006A in the amount of \$25,885,000; due serially through September 1, 2028; interest due semi-annually ranging from 3.5% to 4.25%.

120,000

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 8 - Long-Term Debt (Cont'd)

General Obligation Bonds (Cont'd)

Series of 2015 in the amount of \$10,000,000; due serially through September 1, 2032; interest due semi-annually ranging from 0.6% to 3.25%.	\$10,000,000
Series of 2016B in the amount of \$21,090,000; due serially through September 1, 2028; interest due semi-annually ranging from 2.0% to 5.0%.	21,090,000
Series of 2016C in the amount of \$14,040,000; due serially through September 1, 2036; interest due semi-annually ranging from 2.0% to 5.0%.	14,040,000
Series of 2016D in the amount of \$2,720,000; due serially through September 1, 2036; interest due semi-annually ranging from 2.0% to 5.0%.	<u>2,720,000</u>
	<u>\$84,247,594</u>

General Obligation Notes

Series of 2008 in the amount of \$2,862,975; due serially through October 15, 2028; interest due semi-annually ranging from 3.0% to 4.60%.	\$ 2,103,033
Series of 2013 in the amount of \$9,700,000; due serially through September 1, 2025; interest is variable.	9,135,000
Series of 2016A in the amount of \$4,135,000; due serially through September 1, 2033; interest due semi-annually ranging from 2.0% to 3.0%.	<u>4,135,000</u>
	<u>\$15,373,033</u>

The debt service source for the above debt is the general fund. The bonds were issued for capital projects purposes. The interest requirements on the 2013 variable rate notes used in the amounts below were based on the rates effective at year end. Interest on the variable rate notes is paid at the lesser of the maximum rate or the percentage of the "11-Bond Municipal Bond Index" most recently published by the bond buyer and is reset weekly.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 8 - Long-Term Debt (Cont'd)

The annual requirements of School District funds to amortize all debt outstanding (excluding compensated absences) as of June 30, 2016, including interest, sinking fund payments and accretion on the capital appreciation bonds, are as follows:

Year Ended June 30,	<u>General Obligation Bonds</u>		<u>General Obligation Notes</u>		Totals
	Principal	Interest	Principal	Interest	
2017	\$ 160,000	\$ 1,555,808	\$ 259,716	\$ 286,415	\$ 2,261,939
2018	1,371,035	4,656,910	664,512	312,389	7,004,846
2019	1,297,053	4,733,584	689,309	292,244	7,012,190
2020	1,228,800	4,794,511	710,476	271,353	7,005,140
2021	1,157,271	4,863,747	725,958	252,156	6,999,132
2022-2026	9,153,151	16,130,878	10,882,579	765,484	36,932,092
2027-2031	25,641,226	16,865,506	655,483	163,315	43,325,530
2032-2036	19,072,099	22,215,157	785,000	44,775	42,117,031
2037	<u>6,610,000</u>	<u>165,250</u>	<u>-</u>	<u>-</u>	<u>6,775,250</u>
Totals	65,690,635	75,981,351	15,373,033	2,388,131	159,433,150
Accretion to Date	<u>18,556,959</u>	<u>(18,556,959)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$84,247,594</u>	<u>\$ 57,424,392</u>	<u>\$15,373,033</u>	<u>\$2,388,131</u>	<u>\$159,433,150</u>

On June 29, 2016, the School District issued \$4,135,000 Series A of 2016 bonds with interest rates from 2.0% to 3.0% and \$21,090,000 Series B of 2016 bonds with interest rates from 2.0% to 5.0% to currently refund the outstanding Series of 1997A (\$2,900,000) with interest rates ranging from 4.0% to 5.65%, Series of 2006 (\$428,662) with interest rates ranging from 3.88% to 5.19%, Series of 2008B (\$904,685) with interest rates ranging from 2.0% to 3.3% and Series of 2006A (\$34,489,453) with interest rates ranging from 3.5% to 4.25%.

The net proceeds of \$29,168,332 (after payment of issuance costs) were used to refund the outstanding 1997A, 2006, 2006A and 2008B bonds and interest due on those bonds through the refunding date. As a result, those bonds considered defeased and the liability for those bonds has been removed as a liability in these financial statements. The School District advance refunded these bonds to reduce its total debt service over the next 21 years by \$2,100,641 and to obtain an economic gain (the difference between the present value of the debt service payments of the old and new debt) of approximately \$2,595,207.

The amount of defeased bonds outstanding at June 30, 2016, is \$27,765,000.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 9 - Capital Leases

The School District has entered into lease agreements as lessee for financing the acquisition of equipment, mainly copiers and vehicles. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. For the year ended June 30, 2016, payments made on capital leases were \$269,284.

The assets acquired through capital leases are as follows:

Asset	Governmental Activities
Machinery and Equipment	\$1,006,489
Less: Accumulated Depreciation	<u>(460,398)</u>
Total	<u>\$ 546,091</u>

The future minimum lease obligations as of June 30, 2016, are as follows:

Year Ended June 30,	Amount
2017	\$277,579
2018	147,202
2019	<u>129,354</u>
Total minimum lease payments	554,135
Amount representing interest	<u>(18,618)</u>
Present value of minimum lease payments	<u>\$535,517</u>

Note 10 - Public School Employees' Retirement System (PSERS)

A. Summary of Significant Accounting Policies

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 10 - Public School Employees' Retirement System (PSERS) (Cont'd)

B. General Information about the Pension Plan

1. Plan Description

PSERS is a governmental cost-sharing multi-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us.

2. Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (ten years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 10 - Public School Employees' Retirement System (PSERS) (Cont'd)

B. General Information about the Pension Plan (Cont'd)

3. Contributions

Member Contributions

Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.3% (base rate) of the member's qualifying compensation. Membership Class T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.

Employer Contributions

The School District's contractually required contribution rate for fiscal year ended June 30, 2016 was 25.0% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School District were \$8,572,786 for the year ended June 30, 2016.

C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the School District reported a liability of \$116,475,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 10 - Public School Employees' Retirement System (PSERS) (Cont'd)

C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)

pension liability as of June 30, 2014 to June 30, 2015. The School District's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2015, the School District's proportion was 0.2689%, which was an increase of 0.0008% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the School District recognized pension expense of \$12,169,667. At June 30, 2016, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between expected and actual experience	\$ -	\$481,000
Net difference between projected and actual investment earnings	-	236,000
Changes in proportions	6,306,000	-
Difference between employer contributions and proportionate share of total contributions	334,240	-
Contributions subsequent to the measurement date	<u>8,294,104</u>	<u>-</u>
	<u>\$14,934,344</u>	<u>\$717,000</u>

\$8,294,104 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2017	\$1,421,667
2018	1,421,667
2019	1,421,667
2020	<u>1,658,239</u>
	<u>\$5,923,240</u>

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 10 - Public School Employees' Retirement System (PSERS) (Cont'd)

C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)

1. Actuarial Assumptions

The total pension liability as of June 30, 2015 was determined by rolling forward the System's total pension liability as of the June 30, 2014 actuarial valuation to June 30, 2015 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay
- Investment return - 7.50%, includes inflation at 3.00%
- Salary increases - effected average of 5.50%, which reflects an allowance for inflation of 3.00%, real wage growth of 1.00%, and merit or seniority increase of 1.50%
- Mortality rates were based on the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females. For disabled annuitants the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females.

The actuarial assumptions used in the June 30, 2014 valuation were based on the experience study that was performed for the five-year period ending June 30, 2010. The recommended assumption changes based on this experience study were adopted by the Board at its March 11, 2011 Board meeting, and were effective beginning with the June 30, 2011 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to allocation of invested plan assets is established and may be amended by the Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status of the benefits provided through the pension.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public markets global equity	22.5%	4.8%
Private markets (equity)	15.0%	6.6%
Private real estate	12.0%	4.5%
Global fixed income	7.5%	2.4%

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 10 - Public School Employees' Retirement System (PSERS) (Cont'd)

C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)

1. Actuarial Assumptions (Cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. long treasuries	3.0%	1.4%
TIPS	12.0%	1.1%
High yield bonds	6.0%	3.3%
Cash	3.0%	0.7%
Absolute return	10.0%	4.9%
Risk parity	10.0%	3.7%
MLPs/Infrastructure	5.0%	5.2%
Commodities	8.0%	3.1%
Financing (LIBOR)	<u>(14.0%)</u>	1.1%
	<u>100%</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2015.

2. Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

3. Sensitivity of School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 10 - Public School Employees' Retirement System (PSERS) (Cont'd)

C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)

3. Sensitivity of School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate (Cont'd)

	(In thousands)		
	1.00% Decrease	Current Discount Rate	1.00% Increase
	6.50%	7.50%	8.50%
School District's proportionate share of the net pension liability	\$143,566	\$116,475	\$93,704

4. Pension Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.state.pa.us.

Note 11 - Contingent Liabilities

Shaler Area School District participates in a number of federally assisted grant programs, principal of which are Title I, National School Lunch Program and IDEA funding. The programs are subject to program compliance audits by the grantors or their representatives. The audits of some of these programs for and including the year ended June 30, 2016 have not yet been conducted. Accordingly, the School District's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

As of June 30, 2016, there are outstanding real estate tax assessment appeals which may result in refunds to taxpayers.

Note 12 - Post-Employment Healthcare Plan

A. Plan Description

Shaler Area School District administers a single-employer defined benefit healthcare plan ("the Supplemental Health Plan"). The plan provides medical, and in some cases dental and vision, for three groups of employees:

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 12 - Post-Employment Healthcare Plan (Cont'd)

A. Plan Description (Cont'd)

teachers; administrators; and support staff. Support staff can be further divided into clerical, maintenance and secretarial categories. The benefits provided are for the eligible retirees and their spouses through the School District group health insurance plan which covers both active and retired members. Benefit provisions are mostly established through negotiations between the School District and union or group representing the employees. The plan does not issue a publicly available financial report.

B. Funding Policy

The eligibility and the benefits for each group is as follows:

Medical Benefits

There is no retirement incentive currently in place. However, the School District has established a pattern of periodically offering incentives. A summary of the past incentives are as follows:

Employees who retired 2005/2006

- Retirees with individual coverage - the School District shall pay the monthly premium cost for post-retirement medical coverage in the Keystone HMO plan less any premium assistance (i.e., \$100/month) available through PSERS. For those employees electing to enroll in the PPO plan, the retiree must pay any applicable premium assistance through PSERS plus the difference between the cost of the Keystone and the PPO plans.
- Retirees with other coverages - the School District shall provide \$900 per month for post-retirement medical coverage in the Keystone HMO or PPO plan. The retiree is responsible for paying the difference between the applicable premium and the \$900.
- For employees who retired during the 2005/2006 fiscal year, post-retirement medical coverage is provided to age 65 or a nine-year period, whichever occurs first.

Employees who retired during the 2008 fiscal year

- Retirees with individual coverage - the School District shall pay the monthly premium cost for post-retirement medical coverage in the Keystone HMO plan less any premium assistance (i.e., \$100/month) available through PSERS. For those employees electing to enroll in the PPO plan, the retiree must pay any applicable premium assistance through PSERS plus the difference between the cost of the Keystone and the PPO plans.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 12 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Medical Benefits (Cont'd)

Employees who retired during the 2008 fiscal year (Cont'd)

- Retirees with other coverages - the School District shall provide \$900 per month for post-retirement medical coverage in the Keystone HMO or PPO plan. The retiree is responsible for paying the difference between the applicable premium and the \$900.
- For employees who retired during the 2008 fiscal year, post-retirement medical coverage is provided to age 65 or a nine-year period, whichever occurs first.

Employees who retired in the 2011 fiscal year

- Retirees with individual coverage - retirees must contribute an amount equal to the sum of the \$100 PSERS allowance plus the amount that active employees are required to contribute which differs by classification (i.e. teacher, administrator, custodian, clerical, etc.).
- The required contributions for individual and parent/child in the teachers' tier are as follows:

	EPO	PPO
(a) Premium for Individual Coverage	\$525.39	\$562.41
(b) Current Employee Contributions	88.00	88.00
(c) PSERS Premium Assistance	100.00	100.00
(d) Retiree Contribution (b) + (c)	188.00	188.00

- Retirees with all other coverages - the School District shall provide \$900 per month for post-retirement medical coverage. The retiree is responsible for paying the difference between the applicable premium and the \$900.
- The required contributions for a retiree with husband/wife coverage is as follows:

	EPO	PPO
(a) Premium for H/W Coverage	\$1,427.28	\$1,527.83
(b) Retirement Incentive	900.00	900.00
(c) Amount in Excess of Incentive (a) - (b)	527.28	627.83

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 12 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Medical Benefits (Cont'd)

Employees who retired in the 2011 fiscal year (Cont'd)

- For teachers and administrators who retired during the 2011 fiscal year, post-retirement medical coverage is provided to age 65 or a nine-year period, whichever occurs first. For support personnel who retired during the 2011 fiscal year, post-retirement medical coverage is provided to age 65 or a five-year period, whichever occurs first.

The PPO and HMO plans are provided through the Allegheny County Schools Health Insurance Consortium (ACSHIC) and administered by Highmark. The PPO program is referred to as PPOBlue and the HMO is referred to as Keystone.

Employees who Terminated School Service by June 30, 2015 and Retired under PSERS by December 1, 2015

Retirees with individual coverage must contribute the same amount as current employees plus the \$100 PSERS allowance. See the table below for the contribution amounts for the various retiree classifications.

Retirees with all other coverage tiers - the School District shall provide \$900 per month for post-retirement medical coverage in the PPO or EPO plans. The retiree is responsible for paying the difference between the applicable premium and the \$900.

For employees who retired during this window, post-retirement medical coverage is provided to age 65 or a nine-year period, whichever occurs first.

Below shows the required contributions for active employees during the 2015/2016 fiscal year:

	Single	Other
Administrative	\$ 58.00	\$100.00
Secretaries/Paraprofessional	45.00	65.00
SAEA Professional (EPO)	88.00	100.00
SAEA Professional (PPO)	188.00	150.00
Custodial & Maintenance	1% of base wage	2% of base wage

Therefore, any retiree with individual coverage who retired under this incentive would have to contribute the applicable amount shown above plus the \$100 PSERS allowance.

Any retiree with a tier other than single would have to contribute the difference between the applicable premium rate and the \$900 monthly allowance.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 12 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Dental/Vision

Retirees are also eligible for dental and/or vision benefits. However, retirees are required to contribute 100% of the costs. Support retirees are offered COBRA.

Provided they make the required contributions, dental and vision benefits are provided for the lifetime of the retiree.

Eligibility

Employees are eligible for post-retirement medical, dental and vision coverage provided they meet the criteria for either early or normal retirement under PSERS. The criteria for employees eligible for early or normal retirement depends on their date of hire:

Early Retirement

- Hired prior to July 1, 2011 - Attaining age 55 with at least 25 years of credited service
- Hired on or after July 1, 2011 - Under the age of 65 with 10 years of credited service

Normal Retirement

- Hired prior to July 1, 2011 - Attaining 35 years of service, age 60 with 30 year of service, or age 62 with 1 year of service
- Hired on or after July 1, 2011 - Attaining age 65 with 3 years of service, or any age/service combination that totals 92 with a minimum of 35 years of service

Life Insurance

Teachers who retired prior to August 15, 2007 are provided with a \$1,000 life insurance payable upon death. Teachers who retire on or after August 15, 2007 are not provided with post-retirement life insurance.

Administrators who retired prior to July 1, 2008 are provided with a \$5,000 life insurance benefit payable upon death. To be eligible for this benefit, administrators must have been employed by the School District for at least 10 years.

Secretaries who were hired prior to July 1, 2008 are provided with \$5,000 of life insurance payable upon death. Secretaries who were hired on or after July 1, 2008 are not eligible for post-retirement life insurance coverage.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 12 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Life Insurance (Cont'd)

Custodians are provided with \$5,000 life insurance payable upon death provided they retire under normal retirement.

For the year ended June 30, 2016, the School District contributed \$456,604. Plan members receiving benefits contributed \$213,694. The plan is financed on a pay-as-you-go basis.

C. Annual OPEB Cost and Net OPEB Obligation

The School District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (funding excess) over a period not to exceed thirty years. The following table shows the components of the School District's annual OPEB cost for the year, the amount actually contributed to the plan and changes in the School District's net OPEB obligation.

Annual Required Contribution	\$1,278,965
Interest on Net OPEB Obligation	61,691
Adjustment to Annual Required Contribution	<u>(138,714)</u>
Annual OPEB Cost (Expense)	1,201,942
Contributions in relation to the ARC	<u>(1,095,756)</u>
Increase in OPEB Obligation	106,186
Net OPEB Obligation - Beginning of Year	<u>1,542,273</u>
Net OPEB Obligation - End of Year	<u>\$1,648,459</u>

The School District's OPEB costs, the percentage of annual OPEB costs contributed to the plan and the net OPEB obligations for the years ended June 30, 2016, 2015 and 2014 are as follows.

**Shaler Area School District
Notes to Financial Statements
June 30, 2016**

Note 12 - Post-Employment Healthcare Plan (Cont'd)

C. Annual OPEB Cost and Net OPEB Obligation (Cont'd)

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
06/30/16	\$1,201,942	91.17%	\$1,648,459
06/30/15	1,209,323	87.78%	1,542,273
06/30/14	1,086,297	74.79%	1,394,476

D. Funded Status and Funding Progress

As of July 1, 2014, the actuarial accrued liability for benefits was \$9,438,309, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$34,193,549 and the ratio of unfunded actuarial accrued liability to the covered payroll was 27.6%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations.

In the July 1, 2014 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a discount rate of 4.0%; an inflation rate of 2.75%; an annual healthcare cost trend rate of 7.0% initially decreasing by 0.5% per year to an ultimate rate of 4.5%. The method used to determine the actuarial value of assets is not applicable since there are no plan assets. The unfunded actuarial accrued liability is being amortized using the level dollar method. The amortization period for the most recent actuarial valuation is fifteen years. The period is open.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 13 - Risk Management

The School District is one of forty-six members of the Allegheny County Schools Health Insurance Consortium (Consortium) which purchases health benefits on behalf of participating public school districts. The School District is billed monthly based on employee count and coverage information at rates established by the Consortium at the beginning of each fiscal year. As the Consortium is self-insured, rates are established with the objective of satisfying estimated claims and other costs, as well as maintaining working capital requirements. Contributions to the Consortium totaled \$8,644,108 and \$8,840,924 for the years ended June 30, 2016 and 2015, respectively.

Participating school districts are permitted to withdraw from the Consortium under terms specified in the agreement. Withdrawing participants are entitled to or responsible for a proportionate share of the Consortium net position or deficiency in net position, respectively, as determined on the fiscal year-end date after withdrawal. As of June 30, 2016, the net position of the Consortium was \$43,916,293 of which \$1,555,910 is attributable to the School District.

The School District participates in an insurance program offered by a commercial insurance company. It purchases commercial insurance policies for risks of losses for casualty, workmen's compensation and liability claims.

The School District is exposed to various risks of loss related to tort; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance purchased from independent third parties.

Note 14 - On-Behalf Payments

The amounts recognized for revenues and expenditures for on-behalf payments relating to fringe benefits for the year ended June 30, 2016 was \$6,268,631.

This includes \$4,832,239 recognized for revenues and expenditures relating to pension contributions for its employees that the Commonwealth of Pennsylvania paid to the Public School Employees' Retirement System (PSERS) for pension and \$1,436,392 to the federal government for social security and Medicare taxes for the year ended June 30, 2016. The School District pays these on-behalf payments directly to PSERS and the government and is reimbursed by the Commonwealth for their appropriate share.

Note 15 - Derivative Instruments

A. Details of Instruments

The fair value balances and notional amounts of derivative instruments outstanding at June 30, 2016, classified by type, and the change in fair value of such derivative instruments for the year ended as reported in the June 30, 2016 financial statements are as follows:

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 15 - Derivative Instruments (Cont'd)

A. Details of Instruments (Cont'd)

	<u>Change in Fair Value</u>		<u>Fair Value at June 30, 2016</u>		Notional Amt. in Thousands
	Classification	Amount	Classification	Amount	
Governmental Activities					
Cash Flow Hedges					
Pay Fixed Interest Rate Swaps	Deferred outflow of resources	\$(362,261)	Debt	\$(2,142,549)	\$10,335
Investment Derivatives Instruments					
Basis Swaps	Investment				
Series of 1997 Bonds	Revenue	(45,972)	Investment	159,196	16,179
Basis Swaps	Investment				
Series of 2006 Bonds	Revenue	922,699	Investment	(465,672)	15,018
Basis Swaps	Investment				
Series of 2006A Bonds	Revenue	320,499	Investment	123,429	25,295

The fair values of the interest rate swaps are estimated based on economic assessment of the transaction or instrument and is derived from model prices, external sources or market prices.

B. Objective and Terms

The following is the objective and terms of the School District's hedging derivative instruments outstanding at June 30, 2016. The instrument is a pay fixed interest rate swap. The School District had issued Variable Rate Demand General Obligation Bonds, Refunding Series of 2004 whose interest cash flows change over time based on changes in the bonds weekly auction interest rate (specifically, the SIFMA Swap Index). The School District issued Series of 2013 variable rate notes. The proceeds were used to pay off the Series of 2004 variable rate bonds. The swap is now associated with the Series of 2013 notes. The objective of the hedge is to hedge changes in the variable cash flows due to notes interest rate associated with changes in the SIFMA swap index. The terms of the swap are that the School District pays fixed 4.01% semi-annually and receives 68% of 1-month LIBOR plus 0.25%. The effective date of the swap is August 26, 2004 and the termination date is September 1, 2025. The original notional amount is \$10.335 million amortizing to now match the notes.

The counterparty credit rating is AA- and Aa3 by S & P and Moody's, respectively.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 15 - Derivative Instruments (Cont'd)

C. Risks

Through the use of derivative financial instruments such as these swap agreements, the School District is exposed, or may become exposed, to certain risks as follows:

- **Basis Risk** - refers to the potential that the variable interest rate received from the counterparty will be higher or lower than the interest rate the School District will pay on the VRDBs transactions, the potential mismatch between the variable interest rate received from the swap provider versus the variable rate paid by the School District. Should the rate received be higher than the rate paid, the School District will realize a gain. Should the rate received be lower than the rate paid, the School District will incur a loss, reducing the attractiveness of this transaction.
- **Termination Risk** - the risk that the swap could be terminated due to any of several events, such as a School District or swap counterparty ratings downgrade, a covenant violation by either party, bankruptcy of either party, swap payment default by either party, default events as defined in the School District's bond documents and cross-default. Such a termination would potentially expose the School District to the possibility that the School District would have to make a termination payment. The risk that the School District will have to come up with a large termination payment in the event of default of a swap counterparty is mitigated by the fact that the same market conditions that would create an obligation on behalf of the School District to make a termination payment, will also create an environment whereby the School District could obtain a replacement swap with similar economic terms with a new counterparty who would be willing to pay an up-front amount approximately equal to the termination payment owned by the School District.

The School District will have the option to terminate the swap at market at any time. If the School District were to elect to terminate under this provision, the market-based termination amount would be calculated and would be paid either by the swap counterparty or by the School District, depending on the market conditions at the time of the School District's exercise of this termination option. Because the option will be structured as "one-way" in the School District's favor, the swap counterparty will not have an optional termination feature.

- **Credit Risk** - the risk of a loss due to failure of the counterparty to make required payments. As of June 30, 2016, the School District was not exposed to credit risk on the basis swap as the options had not been exercised and the swap had a negative fair value. However, in the future should the fair value become positive, the School District could be exposed to credit risk equal to the fair value of the swap agreements. The swap counter-parties have guaranteed all payments and are rated Aa3/AA- and A2/A+ by the major rating agencies. To mitigate potential credit risks, if the counterparty's ratings are downgraded, it is required to collateralize the swap liability to the School District with securities consisting of obligations of the United State Government or specified agencies thereof. Such collateral will be deposited with a third-party custodian.

Shaler Area School District
Notes to Financial Statements
June 30, 2016

Note 15 - Derivative Instruments (Cont'd)

C. Risks (Cont'd)

- **Market Access Risk** – the risk that, once issued, the School District would be unable to remarket its VRDBs, in such an event, the School District would owe a fee to the liquidity facility provider of the VRDBs at the “bank rate” that would be defined in the liquidity facility document, which is usually substantially higher than that which is paid to VRDB holders.

Note 16 - Operating Leases

The School District is committed under various leases for photocopiers. These leases are considered, for accounting purposes, to be operating leases. Lease expense was \$70,114 for the year ended June 30, 2016. The following is a schedule by years of future minimum payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2016:

Year Ended June 30,	Amount
2017	\$ 85,068
2018	85,068
2019	85,068
2020	57,488
2021	<u>1,164</u>
	<u>\$313,856</u>

Note 17 - Construction Commitments

The School District awarded contracts for the following projects that are expected to be completed in the next school year:

- New Rogers School in the amount of \$21,778,846 in total.
- Titan Stadium in the amount of \$1,042,207 still remaining.

Note 18 - Subsequent Event

On July 28, 2016, the School District refunded the Beattie Loan with Series of 2016 in the amount of \$2,023,543.

**REQUIRED SUPPLEMENTARY
INFORMATION SECTION**

Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Local Sources				
Taxes				
Current Real Estate Taxes	\$41,014,188	\$41,014,138	\$41,331,876	\$ 317,738
Public Utility Realty Taxes	60,000	60,000	54,183	(5,817)
Local Services Taxes	45,100	45,100	32,148	(12,952)
Earned Income Taxes	4,777,000	4,777,000	4,966,311	189,311
Real Estate Transfer Taxes	339,950	340,000	482,397	142,397
Delinquencies on Taxes	2,486,000	2,486,000	1,582,731	(903,269)
Earnings on Investments	75,000	75,000	36,568	(38,432)
Other Local Revenues				
Revenue from Student Activities	60,000	60,000	52,734	(7,266)
Federal Revenues from IUs	789,297	789,297	781,664	(7,633)
Contributions and Donations from Private Sources	-	-	99,798	99,798
Rentals	6,000	6,000	32,787	26,787
Revenue from Community Activities	95,000	95,000	59,594	(35,406)
Miscellaneous Revenue	1,500	1,500	68,962	67,462
Refund of Prior Year's Expenditures	<u>-</u>	<u>-</u>	<u>91,441</u>	<u>91,441</u>
Total Revenues from Local Sources	<u>49,749,035</u>	<u>49,749,035</u>	<u>49,673,194</u>	<u>(75,841)</u>
State Sources				
Basic Instruct. and Oper. Subsidies				
Basic Instructional Subsidy	11,335,402	11,335,402	10,949,586	(385,816)
Charter School Nonpublic	114,718	114,718	-	(114,718)
Tuition	70,000	70,000	73,990	3,990
Subsidies for Spec. Educ. Programs				
Vocational Education	20,000	20,000	-	(20,000)
Special Education of Excep. Pupils	3,538,889	3,538,889	3,307,216	(231,673)
Subsidies for Noneduc. Programs				
Transportation (Regular and Add'l.)	1,850,000	1,850,000	1,516,277	(333,723)
Rentals and Sinking Fund Payments	1,250,000	1,250,000	-	(1,250,000)
Extra Grants	-	-	28,974	28,974
Health Services	90,000	90,000	85,704	(4,296)
State Property Tax Reduction	2,039,301	2,039,301	2,039,301	-
PA Accountability Grants	419,635	419,635	-	(419,635)
Social Security Payments	1,500,000	1,500,000	1,436,392	(63,608)

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016**

	Budgeted Amount		Actual	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Revenues (Cont'd)				
State Sources (Cont'd)				
Subsidies for Noneduc. Programs (Cont'd)				
State Retirement Revenue	\$ 4,460,000	\$ 4,460,000	\$ 4,832,239	\$ 372,239
Ready to Learn Grant	<u> -</u>	<u> -</u>	<u>706,471</u>	<u>706,471</u>
Total Revenues from State Sources	<u>26,687,945</u>	<u>26,687,945</u>	<u>24,976,150</u>	<u>(1,711,795)</u>
Federal Sources				
Restricted Grants-in-Aid from the Fed. Gov't. through the Commonwealth				
Title I	690,000	690,000	563,170	(126,830)
Title II	198,500	198,500	142,751	(55,749)
Title III	-	-	1,566	1,566
Title V	10,562	10,562	-	(10,562)
Title XIX	-	-	12,382	12,382
Medical Assistance - Access	<u>350,000</u>	<u>350,000</u>	<u>375,535</u>	<u>25,535</u>
Total Revenues from Federal Sources	<u>1,249,062</u>	<u>1,249,062</u>	<u>1,095,404</u>	<u>(153,658)</u>
Total Revenues	<u>77,686,042</u>	<u>77,686,042</u>	<u>75,744,748</u>	<u>(1,941,294)</u>
Other Financing Sources				
Other	<u>675,000</u>	<u>675,000</u>	<u> -</u>	<u>(675,000)</u>
Total Revenues and Other Financing Sources	<u>78,361,042</u>	<u>78,361,042</u>	<u>75,744,748</u>	<u>(2,616,294)</u>
Expenditures				
Current				
Instruction				
Regular Programs				
Personal Services				
Salaries	18,810,466	18,810,466	17,648,600	1,161,866
Employee Benefits	12,288,204	12,288,204	10,254,098	2,034,106
Purchased Prof. and Tech. Services	53,000	52,991	114,650	(61,659)
Purchased Property Services	64,100	64,100	35,829	28,271
Other Purchased Services	807,910	806,609	1,015,369	(208,760)
Supplies	1,200,249	1,201,220	907,722	293,498

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Instruction (Cont'd)				
Regular Programs (Cont'd)				
Property	\$ 619,077	\$ 619,077	\$ 201,822	\$ 417,255
Other Objects	-	-	263	(263)
Total Regular Programs	<u>33,843,006</u>	<u>33,842,667</u>	<u>30,178,353</u>	<u>3,664,314</u>
Special Programs				
Personal Services				
Salaries	5,452,384	5,452,384	5,626,585	(174,201)
Employee Benefits	3,083,803	3,083,803	3,587,355	(503,552)
Purchased Prof. and Tech. Services	1,045,200	1,066,108	922,347	143,761
Other Purchased Services	1,432,295	1,338,779	1,525,826	(187,047)
Supplies	32,300	48,317	45,370	2,947
Property	15,000	19,186	16,034	3,152
Other Objects	-	-	1,750	(1,750)
Total Special Programs	<u>11,060,782</u>	<u>11,008,577</u>	<u>11,725,267</u>	<u>(716,690)</u>
Vocational Education Programs				
Personal Services				
Salaries	48,265	48,265	49,764	(1,499)
Employee Benefits	25,372	25,372	17,250	8,122
Purchased Property Services	4,153	4,153	4,125	28
Other Purchased Services	<u>1,282,280</u>	<u>1,282,280</u>	<u>1,282,260</u>	<u>20</u>
Total Vocational Education Programs	<u>1,360,070</u>	<u>1,360,070</u>	<u>1,353,399</u>	<u>6,671</u>
Other Instructional Programs				
Personal Services				
Salaries	815,009	815,009	788,114	26,895
Employee Benefits	411,409	411,409	431,624	(20,215)
Purchased Prof. and Tech. Services	-	-	13,332	(13,332)

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Instruction (Cont'd)				
Other Instructional Programs (Cont'd)				
Other Purchased Services	\$ 225,000	\$ 265,000	\$ 308,343	\$ (43,343)
Supplies	<u>14,350</u>	<u>14,350</u>	<u>932</u>	<u>13,418</u>
Total Other Instructional Programs	<u>1,465,768</u>	<u>1,505,768</u>	<u>1,542,345</u>	<u>(36,577)</u>
Total Instruction	<u>47,729,626</u>	<u>47,717,082</u>	<u>44,799,364</u>	<u>2,917,718</u>
Support Services				
Pupil Personnel				
Personal Services				
Salaries	1,460,540	1,460,540	1,830,252	(369,712)
Employee Benefits	909,953	909,953	1,086,152	(176,199)
Purchased Prof. and Tech. Services	93,400	93,540	125,442	(31,902)
Purchased Property Services	3,100	2,960	-	2,960
Other Purchased Services	9,400	10,572	19,658	(9,086)
Supplies	80,300	89,923	44,590	45,333
Other Objects	<u>1,200</u>	<u>1,200</u>	<u>794</u>	<u>406</u>
Total Pupil Personnel	<u>2,557,893</u>	<u>2,568,688</u>	<u>3,106,888</u>	<u>(538,200)</u>
Instructional Staff				
Personal Services				
Salaries	833,275	833,275	701,240	132,035
Employee Benefits	384,038	384,038	412,756	(28,718)
Purchased Prof. and Tech. Services	100,000	97,815	93,367	4,448
Purchased Property Services	16,950	17,522	6,524	10,998
Other Purchased Services	17,375	14,725	16,189	(1,464)
Supplies	193,428	197,690	140,179	57,511
Property	28,778	28,778	3,129	25,649
Other Objects	<u>2,740</u>	<u>2,740</u>	<u>-</u>	<u>2,740</u>
Total Instructional Staff	<u>1,576,584</u>	<u>1,576,583</u>	<u>1,373,384</u>	<u>203,199</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services (Cont'd)				
Administration				
Personal Services				
Salaries	\$ 2,070,506	\$ 2,070,506	\$ 1,986,537	\$ 83,969
Employee Benefits	1,059,384	1,059,384	1,147,699	(88,315)
Purchased Prof. and Tech. Services	325,000	325,000	271,562	53,438
Purchased Property Services	66,500	66,453	29,459	36,994
Other Purchased Services	148,000	144,414	95,298	49,116
Supplies	34,926	39,050	31,660	7,390
Property	5,000	5,000	2,239	2,761
Other Objects	<u>58,875</u>	<u>58,384</u>	<u>22,845</u>	<u>35,539</u>
Total Administration	<u>3,768,191</u>	<u>3,768,191</u>	<u>3,587,299</u>	<u>180,892</u>
Pupil Health				
Personal Services				
Salaries	537,407	537,407	562,397	(24,990)
Employee Benefits	297,308	297,308	334,281	(36,973)
Purchased Prof. and Tech. Services	303,500	303,500	292,171	11,329
Purchased Property Services	850	850	735	115
Other Purchased Services	640	640	71	569
Supplies	12,900	13,900	9,567	4,333
Property	<u>810</u>	<u>810</u>	<u>-</u>	<u>810</u>
Total Pupil Health	<u>1,153,415</u>	<u>1,154,415</u>	<u>1,199,222</u>	<u>(44,807)</u>
Business				
Personal Services				
Salaries	393,033	393,033	349,075	43,958
Employee Benefits	197,161	197,161	227,657	(30,496)
Purchased Prof. and Tech. Services	30,000	30,000	117,339	(87,339)
Purchased Property Services	129,500	55,148	54,620	528
Other Purchased Services	9,000	9,000	11,191	(2,191)
Supplies	6,050	80,957	108,847	(27,890)
Other Objects	<u>1,500</u>	<u>945</u>	<u>995</u>	<u>(50)</u>
Total Business	<u>766,244</u>	<u>766,244</u>	<u>869,724</u>	<u>(103,480)</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services (Cont'd)				
Oper. and Maint. of Plant Svcs.				
Personal Services				
Salaries	\$ 2,987,369	\$ 2,987,369	\$ 2,847,392	\$ 139,977
Employee Benefits	1,591,974	1,591,974	1,737,120	(145,146)
Purchased Prof. and Tech. Services	102,250	148,994	150,291	(1,297)
Purchased Property Services	1,374,050	1,410,829	1,369,514	41,315
Other Purchased Services	252,816	251,958	333,082	(81,124)
Supplies	914,120	871,665	616,333	255,332
Property	94,000	73,180	25,000	48,180
Other Objects	<u>3,000</u>	<u>3,000</u>	<u>1,790</u>	<u>1,210</u>
Total Oper. and Maint. of Plant Svcs.	<u>7,319,579</u>	<u>7,338,969</u>	<u>7,080,522</u>	<u>258,447</u>
Student Transportation Services				
Personal Services				
Salaries	21,820	21,820	21,796	24
Employee Benefits	14,908	14,908	14,620	288
Purchased Prof. and Tech. Services	87,000	87,000	88,233	(1,233)
Other Purchased Services	4,570,000	4,569,892	4,521,686	48,206
Supplies	<u>78,130</u>	<u>78,238</u>	<u>19,653</u>	<u>58,585</u>
Total Student Transportation Services	<u>4,771,858</u>	<u>4,771,858</u>	<u>4,665,988</u>	<u>105,870</u>
Central				
Personal Services				
Salaries	729,346	729,346	711,395	17,951
Employee Benefits	392,880	392,880	423,770	(30,890)
Purchased Prof. and Tech. Services	33,000	33,000	22,078	10,922
Purchased Property Services	25,000	24,900	-	24,900
Other Purchased Services	19,765	19,765	7,434	12,331
Supplies	176,350	176,350	141,981	34,369
Property	280,000	280,100	16,125	263,975
Other Objects	<u>3,620</u>	<u>3,620</u>	<u>910</u>	<u>2,710</u>
Total Central	<u>1,659,961</u>	<u>1,659,961</u>	<u>1,323,693</u>	<u>336,268</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services (Cont'd)				
Other				
Other Purchased Services	\$ 58,500	\$ 58,500	\$ 56,576	\$ 1,924
Total Support Services	<u>23,632,225</u>	<u>23,663,409</u>	<u>23,263,296</u>	<u>400,113</u>
Noninstructional Services				
Student Activities				
Personal Services				
Salaries	892,671	892,671	960,634	(67,963)
Employee Benefits	104,300	104,300	335,704	(231,404)
Purchased Prof. and Tech. Services	53,700	38,090	51,160	(13,070)
Purchased Property Services	37,200	32,516	19,749	12,767
Other Purchased Services	256,155	205,196	202,426	2,770
Supplies	118,895	189,267	177,779	11,488
Property	21,675	5,551	5,076	475
Other Objects	<u>19,060</u>	<u>17,425</u>	<u>11,925</u>	<u>5,500</u>
Total Student Activities	<u>1,503,656</u>	<u>1,485,016</u>	<u>1,764,453</u>	<u>(279,437)</u>
Community Services				
Personal Services				
Salaries	68,605	68,605	85,364	(16,759)
Employee Benefits	1,374	635	16,797	(16,162)
Purchased Property Services	6,000	-	-	-
Other Purchased Services	-	-	703	(703)
Supplies	<u>7,350</u>	<u>14,089</u>	<u>15,607</u>	<u>(1,518)</u>
Total Community Services	<u>83,329</u>	<u>83,329</u>	<u>118,471</u>	<u>(35,142)</u>
Total Noninstructional Services	<u>1,586,985</u>	<u>1,568,345</u>	<u>1,882,924</u>	<u>(314,579)</u>
Facilities Acquisition, Construction and Improvement Services				
Purchased Property Services	<u>-</u>	<u>-</u>	<u>39,929</u>	<u>(39,929)</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2016**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Debt Service				
Interest	\$ 212,206	\$ 212,206	\$ 100,582	\$ 111,624
Refunds of Prior Year's Receipts	50,000	50,000	157,912	(107,912)
Redemption of Principal	<u> -</u>	<u> -</u>	<u>389,203</u>	<u>(389,203)</u>
Total Debt Service	<u>262,206</u>	<u>262,206</u>	<u>647,697</u>	<u>(385,491)</u>
<hr/>				
Total Expenditures	<u>73,211,042</u>	<u>73,211,042</u>	<u>70,633,210</u>	<u>2,577,832</u>
Other Financing Uses				
Fund Transfers				
Debt Service Fund	<u>6,400,000</u>	<u>6,400,000</u>	<u>6,013,578</u>	<u>386,422</u>
Total Expenditures and Other Financing Uses	<u>79,611,042</u>	<u>79,611,042</u>	<u>76,646,788</u>	<u>2,964,254</u>
Net Change in Fund Balance	(1,250,000)	(1,250,000)	(902,040)	347,960
Fund Balance - July 1, 2015	<u>5,200,000</u>	<u>5,200,000</u>	<u>4,289,744</u>	<u>(910,256)</u>
Fund Balance - June 30, 2016	<u>\$ 3,950,000</u>	<u>\$ 3,950,000</u>	<u>\$ 3,387,704</u>	<u>\$ (562,296)</u>

**Shaler Area School District
Required Supplementary Information
Other Post-Employment Benefits
June 30, 2016**

Schedule of Funding Progress for Retiree Health Plan

Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio (AVA/AAL)	Covered Payroll	UAAL as Percentage of Covered Payroll
07/01/08	\$ -	\$16,019,828	\$16,019,828	0.0%	\$30,988,285	51.7%
07/01/10	-	14,638,159	14,638,159	0.0%	35,335,598	41.4%
07/01/12	-	7,805,396	7,805,396	0.0%	31,001,096	25.2%
07/01/14	-	9,438,309	9,438,309	0.0%	34,193,549	27.6%

**Shaler Area School District
 Required Supplementary Information
 Schedule of School District's Contributions
 PSERS
 Last Two Years**

	June 30, 2016	June 30, 2015
Contractually Required Contribution	\$ 8,309,361	\$ 6,977,855
Contributions in Relation to the Contractually Required Contribution	<u>8,309,361</u>	<u>6,977,855</u>
Contribution Deficiency (Excess)	\$ <u> -</u>	\$ <u> -</u>
School District's Covered-Employee Payroll	\$33,658,468	\$34,193,549
Contributions as a Percentage of Covered Employee Payroll	24.7%	20.4%

The information reported above is the information which was available upon implementation of the new reporting standard; 10 years of information will be reported when available.

**Shaler Area School District
Required Supplementary Information
Schedule of School District's Proportionate Share
of the Net Pension Liability
PSERS
Last Three Years
(Dollar Amount in Thousands)**

	June 30, 2015	June 30, 2014	June 30, 2013
School District's Proportion of the Net Pension Liability (Asset)	0.2689%	0.2681%	0.2440%
School District's Proportionate Share of the Net Pension Liability (Asset)	\$116,475	\$106,116	\$99,884
School District's Covered Employee Payroll	\$ 34,194	\$ 34,216	\$31,318
School District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	340.63%	310.13%	318.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	54.36%	57.24%	54.49%

The information reported above is the information which was available upon implementation of the new reporting standard; 10 years of information will be reported when available.

SINGLE AUDIT SECTION

HOSACK, SPECHT, MUETZEL & WOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS
2 PENN CENTER WEST, SUITE 326
PITTSBURGH, PENNSYLVANIA 15276
PHONE - 412-343-9200
FAX - 412-343-9209
HSMW@HSMWCPA.COM
WWW.HSMWCPA.COM

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Dear Members:

The reports contained in this single audit section are required in addition to the financial statements. The various reports for Shaler Area School District for the period ended June 30, 2016 were prepared to fulfill the requirements of the Government Auditing Standards and the Uniform Grant Guidance. A summary of the reports are as follows:

- A. Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- B. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance
- C. Schedule of Findings and Questioned Costs
- D. Schedule of Expenditures of Federal Awards
- E. List of Report Distribution

Respectfully submitted,

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
January 16, 2017

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Shaler Area School District's basic financial statements, and have issued our report thereon dated January 16, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shaler Area School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shaler Area School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Shaler Area School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shaler Area School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
January 16, 2017

**Independent Auditor's Report on Compliance for Each Major Program and
on Internal Control Over Compliance Required by the Uniform Guidance**

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Shaler Area School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Shaler Area School District's major federal programs for the year ended June 30, 2016. Shaler Area School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Shaler Area School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Shaler Area School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Report on Compliance for Each Major Federal Program (Cont'd)

Auditor's Responsibility (Cont'd)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Shaler Area School District's compliance.

Basis for Qualified Opinion on Child Nutrition Cluster

As described in the accompanying schedule of findings and questioned costs, Shaler Area School District did not comply with requirements regarding the CFDA No. 10.555, 10.553 and 10.559 Child Nutrition Cluster as described in finding number 2016-001 Noncompliance - Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for Shaler Area School District to comply with the requirements applicable to that program.

Qualified Opinion on Nutrition Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Shaler Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Nutrition Cluster for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Shaler Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2016.

Shaler Area School District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Shaler Area School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Shaler Area School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Shaler Area School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing

Report on Internal Control Over Compliance (Cont'd)

procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Shaler Area School District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as disclosed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Item 2016-002 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Shaler Area School District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of finding and questioned costs. Shaler Area School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
January 16, 2017

Shaler Area School District
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2016

Exhibit C

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued was unmodified.

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major programs was modified.

Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a)?

yes no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
----------------	------------------------------------

84.010 10.555, 10.553 and 10.559	Title I Nutrition Cluster
-------------------------------------	------------------------------

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

yes no

**Shaler Area School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016**

Exhibit C

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

Finding 2016-001

Federal Program: Nutrition Cluster, CFDA Nos. 10.555, 10.553 and 10.559

Pass-through Entity: Pennsylvania Department of Education

Compliance Requirements: Special Tests and Provisions

Type of Finding: Noncompliance

Criteria

Shaler Area School District is required to complete an annual verification of free and reduced applications by November 15th of each year. As a part of the process, Shaler Area School District was required to choose 3% focused sample. A focused sample chooses error prone income applications to verify. Error prone means that the total household income is within \$100 monthly, or \$1,200 annually, of income eligibility guidelines for free and reduced meals for that size household.

Context and Condition

The sampling and verification of free and reduced price application procedures had a number of errors. The total number of applications selected for testing was incorrect. The acceptance of income documentation for certain applications was not appropriate.

There was one applicant who should have been changed from free to reduced. However, the student remained free per rosters and reported as unchanged per verification report.

Questioned Costs

None

Effect

The failure to properly perform and document the required verification process could result in the disallowance or disqualification of funding.

**Shaler Area School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016**

Exhibit C

Section III - Federal Award Findings and Questioned Costs (Cont'd)

Finding 2016-001 (Cont'd)

Cause

A complete verification process did not occur.

Recommendation

Training for the verification process should occur and the School District should implement procedures to ensure accuracy.

Response

Shaler Area School District agrees with the finding and the recommendations will be implemented.

Finding 2016-002

Federal Program: Nutrition Cluster, CFDA Nos. 10.555, 10.553 and 10.559

Pass-Through Entity: Pennsylvania Department of Education

Compliance Requirements: Special Tests and Provisions

Type of Finding: Material Weakness in Internal Controls Over Compliance

Criteria

Shaler Area School District is required to complete an annual verification of free and reduced price applications by November 15th of each year.

Condition

The sampling and verification of free and reduced price applications was not performed as required as certain errors were noted in the sample size and documentation of proof of income.

Context

The School District should implement procedures to ensure that the sampling and verification occurs as required.

**Shaler Area School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016**

Exhibit C

Section III - Federal Award Findings and Questioned Costs (Cont'd)

Finding 2016-002 (Cont'd)

Questioned Costs

None

Effect

The failure to properly complete the verification procedures as required could result in the disallowance of program funding.

Recommendation

Training for the verification process should occur and the School District should implement procedures to ensure accuracy.

Response

Shaler Area School District agrees with the finding and the recommendations will be implemented.

Section IV - Status of Prior Year's Findings

Material Weaknesses

Item 2015-001 Food Service Company Reports

Condition

The data reported on the monthly reports by the School District's food service management company as it relates to the advance sales and redemptions of the advances cannot be substantiated to supporting documents. The amounts reported for advance redemptions compared to advance sales do not reconcile based on the change in student account balances. During the 2014/2015 school year, the advance redemptions exceeded advance sales which would indicate that student account balances should be lower at year end than the beginning of the year. However, the student account balances were actually higher at year end than the beginning of the year.

**Shaler Area School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016**

Exhibit C

Section IV - Status of Prior Year's Findings (Cont'd)

Material Weaknesses (Cont'd)

Item 2015-001 Food Service Company Reports (Cont'd)

Recommendation

Procedures should be implemented for the timely review of the food service company's reports and the identification of any discrepancies. Any discrepancies found should then be investigated and resolved.

Current Status

Resolved.

Shaler Area School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2016

Exhibit D

Federal Grantor/ Pass Through Grantor/ Project Title	Source Code	Federal CFDA Number	Pass Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue 07/01/15	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue 06/30/16
U. S. Department of Education Passed through the Pennsylvania Department of Education Title I Improving Basic Programs	I	84.010	013-160379	07/02/15-09/30/16	\$563,170	\$ 451,777	\$ -	\$ 563,170	\$ 563,170	\$111,393
Title II Improving Teacher Quality	I	84.367	020-160379	07/02/15-09/30/16	142,751	143,119	-	142,751	142,751	(368)
Title II Improving Teacher Quality	I	84.367	020-150379	09/12/14-09/30/15	143,231	(146)	(146)	-	-	-
						<u>142,973</u>	<u>(146)</u>	<u>142,751</u>	<u>142,751</u>	<u>(368)</u>
Passed through the Allegheny County Intermediate Unit Title III	I	84.365	N/A	07/01/15-09/30/16	1,566	1,566	-	1,566	1,566	-
Race to the Top	I	84.413A	N/A	07/01/12-09/30/15	48,791	29,839	29,839	-	-	-
Special Education Cluster IDEA-B	I	84.027	N/A	07/01/15-06/30/16	766,002	480,094	-	766,002	766,002	285,908
IDEA-B	I	84.027	N/A	07/01/14-09/30/15	798,937	404,702	395,062	9,640	9,640	-
IDEA Section 619 Pass-Through	I	84.173	N/A	07/01/15-06/30/16	6,022	6,022	-	6,022	6,022	-
Total Special Education Cluster						<u>890,818</u>	<u>395,062</u>	<u>781,664</u>	<u>781,664</u>	<u>285,908</u>
Total U. S. Dept. of Education						<u>1,516,973</u>	<u>424,755</u>	<u>1,489,151</u>	<u>1,489,151</u>	<u>396,933</u>
U. S. Department of Health & Human Svcs. Passed through the Pennsylvania Department of Public Welfare Medical Assistance - Access	I	93.778	N/A	07/01/15-06/30/16	N/A	10,564	5,535	12,382	12,382	7,353
Total U. S. Dept. of Health & Human Svcs.						<u>10,564</u>	<u>5,535</u>	<u>12,382</u>	<u>12,382</u>	<u>7,353</u>
U. S. Department of Agriculture Nutrition Cluster Passed through the Pennsylvania Department of Education Nat'l. School Lunch Program	I	10.555	N/A	07/01/15-06/30/16	N/A	722,326	148,675	650,031	650,031	76,380
Summer Food	I	10.559	N/A	07/01/15-06/30/16	N/A	11,875	-	11,875	11,875	-
National School Breakfast Program	I	10.553	N/A	07/01/15-06/30/16	N/A	136,701	27,548	125,410	125,410	16,257
Passed through the Pennsylvania Department of Agriculture National School Lunch Program (Donated Commodities Noncash Assistance)	I	10.555	N/A	07/01/15-06/30/16	N/A	123,291	(28,205)	120,787	120,787	(30,709)
Total Nutrition Cluster						<u>994,193</u>	<u>148,018</u>	<u>908,103</u>	<u>908,103</u>	<u>61,928</u>
Passed through the Pennsylvania Department of Education Fresh Fruit and Vegetable Program	I	10.582	N/A	07/01/15-06/30/16	N/A	10,629	3,282	9,900	9,900	2,553
Total U. S. Department of Agriculture						<u>1,004,822</u>	<u>151,300</u>	<u>918,003</u>	<u>918,003</u>	<u>64,481</u>
Total Federal Financial Assistance						<u>\$2,532,359</u>	<u>\$581,590</u>	<u>\$2,419,536</u>	<u>\$2,419,536</u>	<u>\$468,767</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards

Shaler Area School District
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Exhibit D

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Shaler Area School District under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Shaler Area School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of Shaler Area School District.

Note B - Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Shaler Area School District has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note C - Source Code

The Source Code (I) indicates funds received indirectly.

Note D - Reconciliation with Subsidy Confirmation

Amount Received Per Schedule	\$2,532,359
Less: Commodities Received	(123,291)
Less: Title 19	(10,564)
Less: Pass through AIU	(922,223)
Add: State Revenue on Confirmation	66,072
Add: Medical Assistance	<u>401,032</u>
Per Subsidy Confirmation	<u>\$1,943,385</u>

Note E - Subrecipients

The School District did not pass through any federal expenditures to subrecipients.

**Shaler Area School District
List of Report Distribution
June 30, 2016**

Exhibit E

1 Copy - Bureau of Audits

1 Copy - Bureau of the Census

HOSACK, SPECHT, MUETZEL & WOOD LLP

CERTIFIED PUBLIC ACCOUNTANTS

2 PENN CENTER WEST, SUITE 326

PITTSBURGH, PENNSYLVANIA 15276

PHONE - 412-343-9200

FAX - 412-343-9209

HSMW@HSMWCPA.COM

WWW.HSMWCPA.COM

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area School District for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Shaler Area School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2016. We noted no transactions entered into by Shaler Area School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the government-wide financial statements was:

Management's estimate of the current depreciation expense is based on estimated useful lives of capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Findings (Cont'd)

Qualitative Aspects of Accounting Practices (Cont'd)

Certain financial statements disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of PSERS in Note 10 to the financial statements is based on the net pension liability as reported by PSERS.

The disclosure of Shaler Area School District's derivative instruments in Note 15 to the financial statements as it relates to the fair value and type of derivative.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 16, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Shaler Area School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant Audit Findings (Cont'd)

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Shaler Area School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, pension and other post-employment benefit information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board and management of Shaler Area School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
January 16, 2017

HOSACK, SPECHT, MUETZEL & WOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS
2 PENN CENTER WEST, SUITE 326
PITTSBURGH, PENNSYLVANIA 15276
PHONE - 412-343-9200
FAX - 412-343-9209
HSMW@HSMWCPA.COM
WWW.HSMWCPA.COM

Management Letter

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Dear Members:

In planning and performing our audit of the financial statements of Shaler Area School District as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Shaler Area School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions. This letter does not affect our report dated January 16, 2017 on the financial statements of Shaler Area School District.

General Fund - Outstanding Checks

Audit procedures in the cash area disclosed that there were old outstanding checks on the bank reconciliation for a bank account that is no longer active.

These outstanding checks should be investigated, adjusted for separately and payment stopped at the bank, as necessary.

Real Estate Tax Collectors

During our audit, we were able to reconcile the Real Estate Tax Collectors' records at year end through the tax collection software the Tax Collectors use. However, the Tax Collectors are not submitting signed reports to the School District as required.

The Tax Collector is required to make periodic reports to the taxing district as noted under Local Tax Collection Law, Section 25. These reports are due by the tenth day of each month for the previous month's activity, but may be required more frequently by the taxing district by ordinance or resolution. All reports must be made on a form approved by the Department of Community and Economic Development (DCED). A taxing district may require the Tax Collector to include supplemental information not included on the DCED form.

Real Estate Tax Collectors (Cont'd)

The monthly statement must list all taxes collected for the taxing district for the reporting period. This report must list the names of taxpayers and amount collected from each, including discounts and penalties, and must carry a total of all taxes collected with discounts and penalties for the reporting period.

The monthly statement must include a reconciled Tax Collector's report. The reconciled report must include each type of tax collected for each taxing district, reconciled from the tax duplicates to the amount of taxes remaining to be collected.

If the monthly reports are not filed on time, the taxing district may impose late filing fees, not to exceed \$20 for each business day for the first six days the reports are overdue. After six days, the late fee cannot exceed \$10 for each additional business day up to a maximum fee of \$250 per overdue report.

If the taxing district determines that there is a reasonable cause for failure to file the reports, the fee may be waived. The reports will not be considered filed until the late filing fee is received, but no further fees will be incurred.

The report is to be accompanied by payment of the funds collected for which the Tax Collector is to be given a receipt. In some instances, taxing districts require a more frequent payment over taxes collected.

Retirement Expense

During the audit, we noted several areas where controls could be improved over the reporting of retirement withholdings and contributions to PSERS.

The School District should consider implementing controls to reconcile amounts reported as withheld and due from the School District's payroll system to amounts reported to PSERS. In addition, the amounts paid to PSERS should be reconciled to the monthly PSERS reports to ensure they are being applied to the appropriate account in the full amount and that any discrepancies are resolved in a timely manner.

Activity Funds

In our audit of the activity funds, the following items were noted:

- 1) A "staff fund" was discovered for Marzolf Elementary. This account has no purpose as it relates to student activities and should be closed.
- 2) Student activity funds are generally earned by the students and used for student activities. The monies should be designated for student purposes and restricted to use for those students currently in school. Generally, student activity funds should be used to finance a program of activities not part of the regular curriculum.

We recommend that a review be made periodically to ensure that all the clubs or accounts maintained in each of the activity funds complies with the school code and the School District policy. In addition, management should ensure that the transactions being accounted for in the activity funds are consistent with the purpose of the fund and the Board policy. The review should especially encompass the elementary accounts maintained at each of the elementary schools.

Activity Funds (Cont'd)

- 3) During our receipts testing in the activities' funds, we noted numerous instances of untimely deposits. Also, there were numerous deposits for which the supporting documentation did not have the signatures of either a club sponsor or a student member. Furthermore, during our testing of disbursements in the activities' funds, we noted numerous occurrences where the supporting documentation did not have the signatures of both a club sponsor or a student member.

We recommend that the controls in place in the student activities' funds are adhered to relating to the timeliness of deposits and the properly required signatures of a club sponsor and a student member for every deposit and disbursement.

Capital Assets

The School District uses an appraisal company to maintain its capital asset database and calculate depreciation on these capital assets. However, we noted that the appraisal report does not accurately match the audit report amounts due to items over the years that were added for the audit report but not properly added or reflected on the appraisal report.

We recommend that the School District works with the appraisal company to get the appraisal updated to match the audit report. Furthermore, we recommend that the School District reviews and monitors this report to ensure its accuracy.

Other Recoverable Disbursements Accounts - General Fund

General fund asset accounts "Other Recoverable Disbursements" (10-155.211 Health and 10-155.213 Life) are not currently being reconciled by the School District. These accounts should be used for the retiree's share of health/life insurance cost. The portion of the expense relating to the retiree contribution should be the debit while when the retiree actually pays that should be the credit to these accounts. Thus, the balance would be what is due from the retirees. However, some current employees' copays for their insurance coverages were charged to these accounts. As a result, since the accounts were not being reviewed or reconciled, the balances were incorrect.

We recommend that the School District begins to reconcile these accounts monthly. First, it should be ensured that the proper amount is coming from the fringe benefit system for retirees into these accounts. Second, when payments are made by retirees, they should be credited to these accounts. Finally, the account should be reconciled and ensure that it matches what is currently receivable or owed to the retirees in total.

Governmental Accounting Standards Board (GASB) - Emerging Standards

The following Emerging Standards will be effective for future audit reports and are presented for your review:

- **GASBS No. 74 *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans***, effective for fiscal years beginning after June 15, 2016 - Replaces GASB Statements No. 43 and No. 57, related to OPEB plans. This statement establishes new accounting and financial reporting requirements for OPEB plans.

Governmental Accounting Standards Board (GASB) - Emerging Standards (Cont'd)

- **GASBS No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions***, effective for fiscal years beginning after June 15, 2017 - Replaces requirements of GASB Statements No. 45 and No. 57, related to OPEB plans. Requires governments providing OPEB plans to recognize their long-term obligation for OPEB benefits as a liability, and to more comprehensively and comparably measure the annual costs of OPEB benefits. Adds revised and new note disclosures and required supplementary information.

This letter does not affect our report dated January 16, 2017 on the financial statements of Shaler Area School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various school personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
January 16, 2017

MEMO

TO: Sherri Ludwig, Director of Finance, Shaler Area School District

FROM: John T. Vogel, Esq.
Daniel C. Conlon, Esq.

DATE: January 27, 2017

RE: Borough of Millvale - Petition to Exonerate Taxes
General Docket No. 16-24691

Recently the District received from Millvale Borough a Petition to Exonerate and Strike Tax Liens. Basically the Borough wants forgiveness of Shaler Area School taxes (and some County taxes) on a number of parcels. The Borough plans to present the Petition on February 16, the day after our February board meeting.

The parcels are listed below. On paper, as of December 31, 2016, \$223,859.44 in taxes are owed (this includes fees, penalty, costs and most significantly, interest). But except as noted, all the parcels are vacant land and owned by Millvale Borough. Generally over the years, Millvale has purchased these lots for renewal but the Borough either did not elect to have the District taxes removed before they purchased the property (about \$202,171.30 in taxes) and/or District taxes continued to run because no exemption applications were ever filed (about \$21,668.14).

My recommendation is that outside of perhaps one set of properties -- Lots 79-C-120-01 and 120-02 -- the District should exonerate the taxes. The Borough hopes that all of these parcels may someday be the subject of development, and the taxes are a major impediment to sale. In many cases, these are "paper taxes": taxes that have run on for years without any reasonable chance of being paid in whole. I realize the amount of exonerated taxes is high but the changes of payment are slim.

Lot & Block	Address	Total Taxes Owed	Taxes incurred by Private Party--Prior to Borough Purchase	Taxes Incurred After Borough Purchase	Total Years Taxes are Owed	Date Borough or Development Authority Purchased Property
79-A-24	Johnson Street	\$158.62	\$78.82	\$79.80	2006-2007	10/5/2006
79-A-26	Johnson Street	\$158.62	\$78.82	\$79.80	2006-2007	10/5/2006

79-A-28	Johnson Street	\$823.89	\$256.00	\$567.89	1965-2007	11/26/2003
79-A-78	844 Stanton Ave.	\$117.17	\$58.29	\$58.88	2006-2007	10/5/2006
79-B-162	119 Howard St.	\$455.73	\$355.91	\$99.92	1984-2009	7/24/2008
79-C-87	501 Lincoln Ave.	\$1,494.58	\$0.00	\$1,494.58	2000-2001	5/5/1999
79-C-120 ¹	400 Lincoln Ave.	\$7,145.63	\$7,145.63	\$0.00	2015	10/5/2001
79-C-120-01 ²	400 Lincoln Ave. (owned by Together Holdings -- not vacant land)	\$1,507.68	\$1,907.68	\$0.00	1999	12/19/2000
79-C-120-02 ³	400 Lincoln Ave. (owned by Together Holdings -- not vacant land)	\$102,719.60	\$102,719.60	\$0.00	2000-2001	?
79-C-188	21 Butler St.	\$52.95	\$0.00	\$52.95	2007-2008	2/8/2007
79-C-190	19 Butler St.	\$52.95	\$0.00	\$0.00	2007-2008	2/8/2007
79-C-194	15 Butler St.	\$19,981.85	\$19,919.99	\$61.86	1990-2009	7/24/2008
79-F-195	268 Maryland Ave.	\$884.10	\$0.00	\$884.10	2001	1/4/2000
79-F-197	509 Maryland Ave.	\$62.88	\$0.00	\$62.88	2001	9/20/1999
79-F-208	265 Maryland Ave.	\$839.13	\$672.00	\$167.13	1957-2008	6/13/2002
79-F-209	263 Maryland Ave.	\$164.85	\$40.83	\$124.02	1999-2001	9/20/1999
79-G-101	3 Hays St.	\$158.50	\$0.00	\$158.50	2003-2007	8/12/2002
79-G-102	5 Hays St.	\$158.50	\$0.00	\$158.50	2003-2007	8/12/2002
79-G-103	7 Hays St.	\$186.99	\$0.00	\$186.99	2003-2007	8/22/2002
79-G-119	14 Butler St.	\$2,641.93	\$2,519.08	\$122.85	2001-2009	10/30/2007
79-G-120	12 Butler St.	\$20,407.23	\$18,335.71	\$2,071.52	1992-2007	2/13/2003
79-G-121	10 Butler St.	\$5,199.57	\$5,025.12	\$174.43	1999-2007	8/10/2004
79-G-127	Butler St.	\$2,167.38	\$2,149.38	\$18.00	2005-2009	12/8/2006

¹ Petition technically does not list this parcel for exoneration.

² Consolidated presently as tax parcel No. 79-C-120.

³ Consolidated presently as tax parcel No. 79-C-120.

79-G-280	262 Maryland Ave.	\$2,252.55	\$956.57	\$1,295.98	1999-2001	9/2/1999
79-G-281	260 Maryland Ave.	\$1,402.20	\$0.00	\$1,402.40	2000-2001	9/2/1999
79-G-328	1 Goodwin Rd.	\$6,589.50	\$3,189.46	\$3,400.04	1989-2007	3/20/2003
79-G-369	257 Maryland Ave.	\$2,619.61	\$1,099.26	\$1,520.35	1999-2001	9/2/1999
79-G-370	259 Maryland Ave.	\$2,394.01	\$0.00	\$2,794.01	2000-2001	3/2/2000
118-G-143	Evergreen Ave.	\$1,872.06	\$0.00	\$1,1872.06	1978-2001	10/1/1924
118-K-20	615 Mary St. (Purchased in 2015 by Elliott Williams).	\$117.85	\$0.00	\$117.85	2000-2001	2/17/2015
118-R-217	Evergreen Ave.	\$3,408.18	\$0.00	\$3,408.18	1978-2001	6/30/1931
118-R-223	518 Evergreen	\$42,808.78	\$42,808.78	\$0.00	1993-2015	9/9/2015
TOTAL:⁴		\$223,859.44	\$202,171.30	\$21,688.14		

Two matters bear note. Lot 118-K-20 is now owned by a private party, who purchased the land from the Borough in 2015. Given the small amount (\$117.85), which was incurred when the Borough first owned the land, I would let it go.

The 79-C-120-01 and -02 parcels are a slightly different story. It appears the Catholic Diocese sold the properties to the Borough in July 1999. The Borough consolidated the parcels in December 2000 when it sold the properties to Michael Speranzo, who in turn sold the property to Together Holdings in October 2001.

On Lot 79-C-120-01, there is a lien of \$728.00 for 2000 school tax that appears in court records. Also our delinquent tax collector, PAMS, shows \$1,507.68 is owed for 1999 school tax. Now because of interest and fees, it is possible this is the same item. More important, though, these taxes would have been levied after the Borough purchased the property or when the Diocese owned it. Therefore I have no issue with exonerating any taxes on Lot 79-C-120-01.

But Lot 79-C-120-02 is a different situation. The tax years at issue are 2000 (face at \$25,670.40, with interest, penalties, costs, the total is \$71,315.96) and 2001 (face at \$11,763.25, total at \$31,403.64). As Speranzo bought the property in December 2000, my initial conclusion is that those 2001 taxes, levied in July 2000, are the responsibility of Speranzo or later purchasers. I have attached copies of the statements and liens fro 79-C-120-01 and -02.

On a related note, since the consolidation of the above lots to 79-C-120 (no tiebreaker), Together Holdings has 2015 taxes owing of about \$7,145. That certainly will not be exonerated.

⁴ Totals do not include 79-C-120 as technically this parcel not part of Petition

Recommendation: I recommend I contact Millvale to inform them that we will not agree to the exoneration except for Lot 79-C-120 and its tiebreaker lots, -01 and -02. (I want confirmation that my understanding of the history of Lot -01 is correct.) I would, however, recommend that the Board be aware of the situation and approve at the February board meeting the exonerations of all properties listed except for the 79-C-120 lots. If the Borough, however, provides proof that these parcels also should be exonerated, I will inform you.

Assuming we are not made aware of any additional facts, I would suggest the following Motion be made at the February Board Meeting:

Motion to consent to Borough of Millvale's Amended Petition to Exonerate and Strike Tax Liens of the School District (GD 16-24691), except for Lots 79-C-120, 79-C-120-01 and 79-C-120-02. Consent shall be given also to these lots if the Solicitor advises upon further review.

c: Matthew M. Hoffman, Esq.

You can use your browser **BACK** button to return to previous page.

[\[New Case Number\]](#) [\[Sheriff Service History\]](#) [\[Notification History\]](#) [\[Docket Report\]](#) [\[Account Information\]](#) [\[Home\]](#)

DTD-02-017698

Shaler Area SD vs Millvale Borough

Filing Date:	12/23/2002	Case Type:	School District Tax Lien
Filing Time:		Court Type:	Delinquent Tax Docket
Related Cases:	--	Current Status:	Tax Lien
Judge:	No Judge	Jury Requested:	No
Amount In Dispute:	\$ 728.00		

[\[Property Information\]](#) [\[Property Owner Mailing Address\]](#)

*Click on PartyID hyperlink to see Alternative name for the party.

Parties							
- Litigants -							
ID	L Name	FName	MI	Type	Address	Initial Service Completion	Attorney
SD32	Shaler Area School District	--	--	School District	No Default Address Available	(412)4874044	--
MILLVALE	Millvale Borough	--	--	Property Owner	No Default Address Available	--	--
- Attorney -							
No Listing							
- Non Litigants -							
No Listing							

*Click on DocketType hyperlink to see Judgments for that Docket.
Document numbers in the DOCUMENT column may not be consecutive.

Docket Entries				
Filing Date	Docket Type	Docket Text	Filing Party	Document
12/23/2002	Tax Lien	2000 : School(728)	Shaler Area School District	No Image

If you don't have Adobe Acrobat Reader to view documents, you can get it here. 

You can use your browser **BACK** button to return to previous page.

[\[New Case Number\]](#) [\[Sheriff Service History\]](#) [\[Notification History\]](#) [\[Docket Report\]](#) [\[Account Information\]](#) [\[Home\]](#)

DTD-02-017699

Shaler Area SD vs Speranzo

Filing Date:	12/23/2002	Case Type:	School District Tax Lien
Filing Time:		Court Type:	Delinquent Tax Docket
Related Cases:	--	Current Status:	Tax Lien
Judge:	No Judge	Jury Requested:	No
Amount In Dispute:	\$ 25670.40		

[\[Property Information\]](#) [\[Property Owner Mailing Address\]](#)

*Click on PartyID hyperlink to see Alternative name for the party.

Parties							
- Litigants -							
ID	LName	FName	MI	Type	Address	Initial Service Completion	Attorney
SD32	Shaler Area School District	--	--	School District	No Default Address Available	(412)4874044	--
@1144470	Berlin	Elizabeth	--	Property Owner	No Default Address Available	--	--
@1098780	Speranzo	Michael	--	Property Owner	No Default Address Available	--	--
- Attorney -							
No Listing							
- Non Litigants -							
No Listing							

*Click on DocketType hyperlink to see Judgments for that Docket.
Document numbers in the DOCUMENT column may not be consecutive.

Docket Entries				
Filing Date	Docket Type	Docket Text	Filing Party	Document
12/23/2002	Tax Lien	2000 : Schod(25670.4)	Shaler Area Schod District	No Image

If you don't have Adobe Acrobat Reader to view documents, you can get it here. 

You can use your browser **BACK** button to return to previous page.

[\[New Case Number\]](#) [\[Sheriff Service History\]](#) [\[Notification History\]](#) [\[Docket Report\]](#) [\[Account Information\]](#) [\[Home\]](#)

DTD-03-069944

Shaler Area SD vs Speranzo

Filing Date:	12/01/2003	Case Type:	School District Tax Lien
Filing Time:		Court Type:	Delinquent Tax Docket
Related Cases:	--	Current Status:	Tax Lien
Judge:	No Judge	Jury Requested:	No
Amount In Dispute:	\$ 11763.25		

[\[Property Information\]](#) [\[Property Owner Mailing Address\]](#)

*Click on PartyID hyperlink to see Alternative name for the party.

Parties							
- Litigants -							
ID	L.Name	F.Name	Mi	Type	Address	Initial Service Completion	Attorney
SD32	Shaler Area School District	--	--	School District	No Default Address Available	(412)4874044	--
@1144470	Berlin	Elizabeth	--	Property Owner	No Default Address Available	--	--
@1098780	Speranzo	Michael	--	Property Owner	No Default Address Available	--	--
- Attorney -							
No Listing							
- Non Litigants -							
No Listing							

*Click on DocketType hyperlink to see Judgments for that Docket.
Document numbers in the DOCUMENT column may not be consecutive.

Docket Entries				
Filing Date	Docket Type	Docket Text	Filing Party	Document
12/01/2003	Tax Lien	2001 : School(11763.25)	Shaler Area School District	No Image

If you don't have Adobe Acrobat Reader to view documents, you can get it here.



PA MUNICIPAL SERVICE CO.
336 DELAWARE AVENUE DEPT. L
OAKMONT, PA 15139

Page: 1
(412)826-0300
(412)826-0301

STATEMENT DATE: 12/09/16

DODARO, MATTA & CAMBEST, P.C. REAL ESTATE TAX CERTIFICATION
1900 MAIN ST/STE 207
SOUTHPOINTE TOWN CTR
CANONSBURG, PA 15317

Interest calculated thru: 12/31/16 Closing Date: Not Provided

For The Account Of: 43(D)-261 SHALER AREA SCHOOL DISTRICT
Block & Lot Number: 0079C001201 WITHIN MILLVALE BOROUGH

TOGETHER HOLDINGS INC
400 LINCOLN AVENUE
PITTSBURGH PA 15209

PLN PTS 34 TO 40 INCL BLK 13 LOT 30 X 50
IN ALL LINCOLN & BUTLER ST 2 STY BRK &

CALL OFFICE FOR COMPLETE DESCRIPTION

Tax Year	Face Tax Amount	Penalty	Interest	E&R	Sat Fee	Cost	Act20 Fee	Total
1999 S	528.00	70.40	741.93	13.00	10.00	8.00	136.35	1,507.68

Total Due Thru 2015 for SHALER AREA SCHOOL DISTRICT 1,507.68

12/09/16 2015 S Service Fee for Letter: 15.00
6322 Fee Paid: 15.00-

Grand Total Due: 1,507.68

ADDITIONAL TAX LIABILITY MAY BE DUE FOR YEARS NOT YET SUBMITTED TO
PA. MUNICIPAL SERVICE COMPANY BY THE SCHOOL DISTRICT AND/OR MUNICIPALITY.
PENALTIES, INTEREST AND COSTS MAY CONTINUE TO ACCRUE AFTER 12/31/16.
HOWEVER, ADDITIONAL FEES WILL BE ASSESSED PRIOR TO 12/31/16 IF
PROPERTY IS LIENED AND/OR REVIVED.
MAKE CHECKS PAYABLE TO: PENNSYLVANIA MUNICIPAL SERVICE COMPANY
A COPY OF THIS LETTER MUST BE SUBMITTED WHEN PAYMENT IS REMITTED.

A SERVICE CHARGE OF \$30.00 WILL BE ASSESSED ON ALL RETURNED CHECKS.

PENNSYLVANIA MUNICIPAL SERVICE COMPANY
DELQ. REAL ESTATE TAX DEPT./ JML

PA MUNICIPAL SERVICE CO.
336 DELAWARE AVENUE DEPT. L
OAKMONT, PA 15139

Page: 1
(412)826-0300
(412)826-0301

REAL ESTATE TAX STATEMENT

1/25/17

For The Account Of: 43(D)-261
Block & Lot Number: 0079C0012002

SHALER AREA SCHOOL DISTRICT
WITHIN MILLVALE BOROUGH

SPERANZO, MICHAEL &
215 BUTLER STREET
PITTSBURGH PA 15209

501 LINCOLN AVE PLN PT S 34 -40 INCL LOT
140 X 174 IN ALL LINCOLN AVE BRK SCHOOL
CALL OFFICE FOR COMPLETE DESCRIPTION

Interest calculated to: 2/28/17

Tax Year	Face Tax Amount	Penalty	Interest	E&R	Sat Fee	Cost	Act20	Total
2000 S	25,670.40	2,567.04	36,565.03	13.00	10.00	8.00	6482.49	71,315.96
2001 S	11,763.25	1,176.33	15,578.88	13.00	10.00	8.00	2854.18	31,403.64
Total Due								102,719.60

ADDITIONAL TAX LIABILITY MAY BE DUE FOR YEARS NOT YET SUBMITTED TO
PA. MUNICIPAL SERVICE COMPANY BY THE SCHOOL DISTRICT.
PENALTIES, INTEREST AND COSTS MAY CONTINUE TO ACCRUE AFTER 2/28/17.
HOWEVER, ADDITIONAL FEES WILL BE ASSESSED PRIOR TO 2/28/17 IF
PROPERTY IS LIENED AND/OR REVIVED.

MONTHLY CHECKS PAYABLE TO: PENNSYLVANIA MUNICIPAL SERVICE COMPANY AT THE ABOVE ADDRESS
A COPY OF THIS LETTER MUST BE SUBMITTED WHEN PAYMENT IS REMITTED.

EFFECTIVE SEPTEMBER 1, 2001 P.A.M.S. WILL NO LONGER ACCEPT CASH PAYMENTS FROM CUSTOMERS.

PA MUNICIPAL SERVICE CO.
336 DELAWARE AVENUE DEPT. L
OAKMONT, PA 15139

Page: 1
(412)826-0300
(412)826-0301

REAL ESTATE TAX STATEMENT

1/27/17

For The Account Of: 43(D)-261
Block & Lot Number: 0079C00120

SHALER AREA SCHOOL DISTRICT
WITHIN MILLVALE BOROUGH

TOGETHER HOLDINGS, INC.
400 LINCOLN AVE
PITTSBURGH PA 15209

400 LINCOLN AVE
CALL OFFICE FOR COMPLETE DESCRIPTION

Interest calculated to: 2/28/17

Tax Year	Face Tax Amount	Penalty	Interest	E&R	Sat Fee	Cost	Act20	Total
2015 S	5,614.03	561.40	280.59	16.00	10.00	16.00	647.61	7,145.63
Total Due								7,145.63

ADDITIONAL TAX LIABILITY MAY BE DUE FOR YEARS NOT YET SUBMITTED TO
PA. MUNICIPAL SERVICE COMPANY BY THE SCHOOL DISTRICT.
PENALTIES, INTEREST AND COSTS MAY CONTINUE TO ACCRUE AFTER 2/28/17.
HOWEVER, ADDITIONAL FEES WILL BE ASSESSED PRIOR TO 2/28/17 IF
PROPERTY IS LIENED AND/OR REVIVED.

MAKE CHECKS PAYABLE TO: PENNSYLVANIA MUNICIPAL SERVICE COMPANY AT THE ABOVE ADDRESS
A COPY OF THIS LETTER MUST BE SUBMITTED WHEN PAYMENT IS REMITTED.

EFFECTIVE SEPTEMBER 1, 2001 PA.M.S. WILL NO LONGER ACCEPT CASH PAYMENTS FROM CUSTOMERS.



AIA Document G701/CMa™ – 1992

Change Order - Construction Manager-Adviser Edition

PROJECT (Name and address):
Rogers Primary School
Shaler Area School District
705 Scott Avenue
Glenshaw, PA 15116

CHANGE ORDER NUMBER: GC-2
INITIATION DATE: December 5, 2016

OWNER:
CONSTRUCTION MANAGER:
ARCHITECT:
CONTRACTOR:
FIELD:
OTHER:

TO CONTRACTOR (Name and address):
Gito, Inc. d/b/a Nello Construction
100 Houston Square, Suite 200
Canonsburg, PA 15317

PROJECT NUMBERS: #4000 /
CONTRACT DATE: June 24, 2016
CONTRACT FOR:
General Construction

THE CONTRACT IS CHANGED AS FOLLOWS:

Final cost adjustment for all work performed for the installation of the rock toe and bench as described in Construction Change Directive GC-CCD-1.

TOTAL AMOUNT OF THIS CHANGE ORDER = ADD \$161,332.00

The original Contract Sum was	\$	15,918,000.00
Net change by previously authorized Change Orders	\$	9,128.00
The Contract Sum prior to this Change Order was	\$	15,927,128.00
The Contract Sum will be increased by this Change Order in the amount of	\$	161,332.00
The new Contract Sum including this Change Order will be	\$	16,088,460.00

The Contract Time will be increased by Zero (0) days.
The date of Substantial Completion as of the date of this Change Order therefore is December 1, 2017. This Change Order agreed to herein shall be considered to be complete and equitable adjustment for the Work as it is described above. The Contractor hereby releases the Owner from any and all liability under this Contract for further equitable adjustments (cost and/or time including extended home office overhead, General Conditions, etc.) attributed to such factors or circumstances giving rise to, or resulting from this change. *SEE COVER LETTER 901.*

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive..

NOT VALID UNTIL SIGNED BY THE OWNER, CONSTRUCTION MANAGER, ARCHITECT AND CONTRACTOR.

Massaro CM Services, LLC
CONSTRUCTION MANAGER (Firm name)
120 Delta Drive, Pittsburgh, PA 15238
ADDRESS
[Signature]
BY (Signature)
Daniel T. Kiefer
(Typed name) **DATE:** 12/08/16

HHS DR, Inc.
ARCHITECT (Firm name)
40 Shenango Avenue, Sharon, PA 16146
ADDRESS
[Signature]
BY (Signature)
J. Greer Hayden, President
(Typed name) **DATE:** 12/5/16

Gito, Inc. d/b/a Nello Construction
CONTRACTOR (Firm name)
100 Houston Square, Suite 200, Canonsburg, PA 15317
ADDRESS
[Signature]
BY (Signature)
George D. Leasure, President
(Typed name) **DATE:** 12.4.16

Shaler Area School District
OWNER (Firm name)
1800 Mt. Royal Blvd., Glenshaw, PA 15116
ADDRESS
BY (Signature)
Sean Aiken, Superintendent
(Typed name) **DATE:**

MEMORANDUM OF UNDERSTANDING

Between

Shaler Area School District

and

Allegheny County Department of Human Services, Office of Children, Youth and Families (CYF) Agreement

To ensure the educational success and school stability of students in foster care:
Every Student Succeeds Act (ESSA) requirements

This Memorandum of Understanding (MOU) addresses identified points of contact, data sharing, best interest school placement determination, transportation, school enrollment and dispute resolution related provisions. Additional policies may be added to address the unique needs of each collaboration between the Local Education Agency (LEA) and the Allegheny County Department of Human Services, Office of Children, Youth and Families (CYF) in order to ensure the educational success of students in foster care. Note: this MOU is not a local transportation plan. It is an agreement between the LEA and CYF to work together for the best interest of students in foster care.

Purpose:

The purpose of this agreement is to establish procedures and agreed upon processes between Shaler Area School District (LEA) and CYF to ensure the provision of services to optimize academic success for children and youth in foster care who are enrolled in the LEA.

"Consistent with the Fostering Connections Act, "foster care" means 24-hour substitute care for children placed away from their parents or guardians and for whom the child welfare agency has placement and care responsibility. This includes, but is not limited to, placements in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, child care institutions, and pre adoptive homes." (U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 6).

Identified Points of Contact

LEA responsibilities:

The LEA agrees to appoint a Foster Care Point of Contact (POC). The name and contact information for this person will be updated regularly through the Pennsylvania Department of Education's (PDE) established state process. If there is a change in the appointment of the Foster Care POC the LEA will update the change in the state directory and will inform the CYF Education Point of Contact and the PDE Regional Coordinator within 10 business days.

Duties of the LEA Foster Care POC can include but are not limited to the following:

- Facilitating dialog within the school system with all relevant parties who have first-hand knowledge of the child's academics, special education needs and social/emotional strengths and concerns in order to inform the Best Interest School Placement Determination (BID) with CYF.
- Ensuring that all data sharing agreements have been met and school documents have been shared with appropriate parties as allowable by FERPA.
- Documenting transportation plans for students in foster care and mediating between the school

transportation system and CYF as to the best and most economical mode of transportation available to meet the students' needs.

- When appropriate, facilitating the school enrollment process that will ensure that the child in foster care is immediately enrolled in the new school, attending at the appropriate grade level and receiving the supports necessary to be successful.
- Leading the agreed upon dispute resolution process with the LEA, State Education Agency (SEA) and CYF, as needed
- Training LEA staff on the urgent educational needs of young people in foster care and advising and trouble-shooting on a case-by-case basis, as needed.

CYF responsibilities:

The assigned caseworker's duties include, but are not limited to:

- Gathering relevant information regarding BID from all child welfare stakeholders including the parent, parent's attorney, child's attorney, placement provider, education decision maker, the child (when deemed appropriate), CYF and other relevant parties who have first-hand knowledge of the child's needs outside of the academic setting.
- Facilitating discussion around cost-effective school transportation plans.
- Initiating the agreed upon dispute resolution process when BID or additional costs cannot be agreed upon.

CYF agrees to appoint an Education Point of Contact. The name and contact information for this person will be made available to all LEAs. The duties of the CYF Education Point of Contact can include but are not limited to the following:

- Supporting the assigned caseworker by connecting the LEA with the assigned CYF caseworker, supervisor, child's attorney, placement provider, education decision maker and other relevant parties who have first-hand knowledge of the child's needs outside of the academic setting in order to best inform the BID.
- Supporting CYF around the discussion about best interest school placement decisions and school transportation plans for students in foster care and mediating between the LEA and parties in the child welfare system as to the best and most economical mode of transportation available to meet the student's needs.
- Supporting the decision making around permission for CYF to cover additional costs associated with special transportation arrangements for students in foster care placements if determined that CYF will contribute to costs.
- Training child welfare staff, placement provider staff and legal parties on urgent educational needs of young people in foster care and advising and trouble-shooting on a case by case basis when necessary.
- Ensuring that all data sharing agreements have been met and school documents have been shared with appropriate parties as allowable by FERPA.
- Leading the agreed upon dispute resolution process with the LEAs and CYF.

Data Sharing

The LEA and CYF will facilitate data sharing between both systems on behalf of children in foster care that is consistent with the Family Education Rights and Privacy Act (FERPA), IDEA and other privacy protocols. Both parties agree to maintain confidentiality of information regarding children and families being served, in accordance with FERPA, and all other State and Federal laws and regulations regarding confidentiality.

The LEA will share the following with CYF:

- Directory level data on all students in the school district
- Analysis on graduation rates for students in foster care

- Name of technology vendor and name/contact information for the technology lead in the district
- Student level educational information including transcripts, academic records, credits accrued, schedule, special education assessments and plan, 504 plan provisions, discipline records and attendance records.

CYF will share the following with the LEA:

Upon receipt of FERPA allowable directory level data, CYF will share the names of all students in foster care that are enrolled in the district.

Within three business days of entrance into the foster care system and with every change of residence while in foster care, CYF will share the following student level information on a case by case basis:

- Name of child in foster care, date of birth
- CYF caseworker's name and contact information and CYF supervisor's name and contact information
- Parent's home address and home school district
- Verification if foster parent receives subsidy for the child (yes or no)
- Placement provider's name and contact information
- Name and contact information of child's caretaker (night time residence) including foster parent if applicable
- Name and contact information of Educational Decision Maker which may continue to be biological parent or may be another party appointed by the courts
- Any relevant safety concerns including the possibility of parents visiting the school or attempting contact with the child during school hours
- Any pertinent information about meeting the child's needs during this time of transition and heightened stress

Best Interest School Placement Determination

"The school of origin is the school in which a child is enrolled at the time of placement in foster care. An SEA and its LEAs **must ensure that a child in foster care enrolls or remains in his or her school of origin unless a determination is made that it is not in the child's best interest.** (ESEA section 1111(g)(1)(E)(i)). If a child's foster care placement changes, the school of origin would then be considered the school in which the child is enrolled at the time of the placement change." (U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 11).

1. When a student is placed in foster care or changes residences while in foster care, the assigned CYF caseworker will notify the School of Origin (SOO) Foster Care POC within 72 hours of placement. If the new residence is not within the school district boundaries, the Foster Care POC will coordinate and arrange, with the assistance of the CYF caseworker, a BID meeting within 7 school days of the child's change in residence. This meeting can occur in person, by phone or by e-mail communication. Until the BID discussion has happened and a decision is made, the child will remain enrolled in the school district of origin. If transportation challenges incur initially, the child will not be marked with unexcused absences. All efforts will be made by both CYF and the SOO to ensure that the child attends school during this timeframe.

Though the specific factors may vary depending on context, in order to make a holistic and well-informed BID, a variety of student-centered factors should be considered. These factors may include:

- Preferences of the child;

- Preferences of the child's parent(s), child's attorney, child's placement provider, child's foster parent or education decision maker(s);
- The child's attachment to the school, including meaningful relationships with staff and peers;
- Placement of the child's sibling(s);
- Influence of the school climate on the child, including safety and well-being;
- The availability and quality of the services in the school to meet the child's educational and socioemotional needs;
- History of school transfers and how they have impacted the child;
- How the length of the commute would impact the child, based on the child's developmental stage;
- Whether the child is a student with a disability under the IDEA who is receiving special education and related services/aids or a student with a disability under Section 504 who is receiving special education or related services/aids and, if so, the availability of those required services in a school other than the school of origin; and
- Whether the child is an English Language Learner and is receiving language services, and, if so, the availability of those required services in a school other than the school of origin consistent with Title VI and the EEOA.

Transportation costs should not be considered when determining a child's best interest in school placement, which is consistent with the program instruction released by the U.S. Department of Health & Human Services subsequent to the passage of the Fostering Connections Act." (U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 11-12). Efforts by all parties should be made to transport the child to the school district of origin while the BID is being made.

2. Prior to the BID meeting, the LEA Foster Care POC in the SOO will contact relevant school personnel to obtain information regarding the child's academics, special education needs, social/emotional strengths and/or concerns, extracurricular involvement, attendance, and any other information that can help to facilitate the best interest conversation.
3. Prior to the best interest determination meeting, the CYF caseworker will gather relevant information regarding best interest determination from the parent, parent's attorney, child's attorney, placement provider, education decision maker, the child (when deemed appropriate), CYF and other relevant parties who have first-hand knowledge of the child's needs outside of the academic setting.
4. Scheduled or arranged by the CYF caseworker and the LEA Foster Care POC, all parties will meet within 7 days of the child's change of residence to talk through the gathered information and will come to a joint decision as to best interest school placement for the child in care.
5. During any child welfare placement or change of placement, the presumption is that the child should remain in the SOO, and continue in this district until a determination has been made that it is no longer in the child's best interest.
6. If the LEA's Foster Care POC (with support from all identified school personnel) and the CYF caseworker (with support from all child welfare stakeholders) cannot come to a joint decision, they will jointly contact the CYF Education Point of Contact and the PDE Regional Coordinator for consultation.
7. The CYF Education Point of Contact and the PDE Regional Coordinator will gather pertinent information with regards to the student in question and will issue a joint decision.
8. In the case of a dispute, the LEA and CYF will reference the uniform statewide Inter-Agency Transportation Dispute Resolution Process and the statewide Dispute Resolution Process for school selection and enrollment.

LEA responsibilities:

The LEA Foster Care POC will lead the BID process with all relevant parties within the school system and will

document the BID.

CYF responsibilities:

Responsibility for the BID ultimately lies with the assigned CYF Caseworker along with input from all child welfare stakeholders. The CYF Education Point of Contact can be consulted if necessary.

Transportation

"Some children in foster care will need transportation to remain in their school of origin when it is in their best interest. To facilitate transportation for these children, an LEA receiving Title I funds must collaborate with the State or local child welfare agency or agencies to ensure that transportation for children in foster care is provided, arranged, and funded. (ESEA section 1112(c)(5)(B)). SEAs and State or tribal child welfare agencies also play a key role in ensuring the adequate provision of transportation for children in foster care, as part of their overall responsibilities under Title I and the Fostering Connections Act to provide educational stability for these children."(U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 15).

Joint responsibilities:

- The LEA and CYF agree to collaborate to jointly design a comprehensive transportation plan to ensure that transportation for children in foster care is provided, arranged, and funded.
- Both parties agree that under no circumstances should a transportation dispute between parties delay or interrupt the provision of transportation for a child to the SOO.
- Both parties agree to communicate regularly and share leadership responsibilities at the local level to ensure that available resources for transportation are utilized in the most effective manner, without duplication.
- Both parties agree that transportation must be provided in a "cost effective" manner so low-cost/no-cost options should be explored. (e.g. pre-existing bus stops or public transportation, foster parents provide transportation, transportation by other programs if child is eligible).
- Both parties understand that all federal, state and local funding sources should be maximized to ensure transportation costs are not unduly burdensome on one agency.

LEA responsibilities:

"An LEA must ensure that a child in foster care needing transportation to the school of origin receives such transportation for the duration of the time the child is in foster care. (ESEA section 1112(c)(5)(B))." (U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 17).

- Ensures that transportation is provided to children in foster care, adhering to the collaboratively designed transportation plan, even if the LEA does not transport other students.
- Acknowledges that Title I is an allowable funding source for additional transportation costs, although funds reserved for comparable services for homeless children and youth may not be used for transportation.
- Informs the CYF whether Title I funds are available to support additional transportation costs for children in foster care in order to maintain enrollment in their school of origin.
- Agrees, if applicable, to support additional transportation costs for eligible foster care youth utilizing funds made available within Title I.

"If there are additional costs incurred in providing transportation to the school of origin, the LEA will provide such transportation if (1) the local child welfare agency agrees to reimburse the LEA for the cost of such transportation; (2) the LEA agrees to pay for the cost; or (3) the LEA and local child welfare agency agree to share the cost. (ESEA 1112(c)(5)(B))." (U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 16).

- Agrees that a child must remain in his or her school of origin while any disputes are being resolved.
- In the case of a dispute, agrees to provide or arrange for adequate and appropriate

transportation and to work with CYF if this results in additional costs.

CYF responsibilities:

- Supports transportation costs for eligible youth in foster care utilizing funds made available within the county's child welfare budget including under Section 475(4)(A) of Title IV-E of the Social Security Act.
- Informs the LEA/SOO whether Title IV-E funds are available to support additional transportation costs for children in foster care in order to maintain enrollment in their school of origin.
- Agrees to assist the LEA/SOO in exploring the full range of options for providing transportation and/or funding transportation to maintain a child in his or her school of origin, consistent with the child's educational stability plan.
- Agrees that a child must remain in his or her school of origin while any disputes are being resolved.
- Agrees to work with the LEA to address additional costs for any transportation arranged by the LEA during the dispute process
- Agrees to identify alternate transportation options when school district transportation is not immediately available to ensure that children in foster care placement are not sitting out of school while the LEA works to arrange appropriate transportation.

School Enrollment

The LEA and CYF acknowledge that there will be times when children must change educational placements as a result of a child welfare placement. This decision should be made jointly with the LEA who has been educating the child, the assigned caseworker from CYF, the parent, parent's attorney, child's attorney, placement provider, education decision maker, the child (when deemed appropriate), CYF and other relevant parties.

LEA responsibilities:

- Agrees to immediately enroll children in foster care placements within their district. Enrollment will not be delayed due to lack of documentation including previous school records, proof of residency, proof of birth and immunization records.

"When a determination is made that remaining in the school of origin is not in a child's best interest, SEAs and LEAs must ensure that a child in foster care is immediately enrolled in his or her new school even if the student does not have the required documentation. The enrolling school must then contact the student's prior school for relevant records. (ESEA section 1111(g)(1)(E)(ii)-(iii))." (U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 20).

- The enrolling LEA agrees to communicate with the SOO within 3 business days to obtain information in order to appropriately place the student in classes, pending receipt of records.
- Agrees that upon receipt of the child's records from their SOO, the Foster Care POC will work with CYF to assist in obtaining any missing documentation.

CYF responsibilities:

- CYF will work with the enrolling LEA to supplement the exchange of educational records if there are any relevant files in the child welfare record. Child welfare will also produce a copy of immunization records and/or birth certificates (they may not be the original copies) if they are in the record.

Dispute Resolution Process

“To the extent feasible and appropriate, an LEA must ensure that a child remains in his or her school of origin while the disputes are being resolved to minimize disruptions and reduce the number of moves between schools. (See ESEA section 1111(g)(1)(E)(i)).” (U.S. Department of Education and U.S. Department of Health and Human Services, 2016, p. 15).

Should there be a dispute in the BID or Transportation Planning, the LEA will consult the PDE Regional Coordinator and CYF will consult the CYF Education Point of Contact. The PDE Regional Coordinator and the CYF Education Point of Contact will discuss all relevant information and a joint decision will be issued.

In the case of a dispute, the LEA and CYF will reference the uniform statewide Inter-Agency Transportation Dispute Resolution Process and the statewide Dispute Resolution Process for school selection and enrollment.

U.S. Department of Education and U.S. Department of Health and Human Services (2016). *Guidance on the Foster Care Provisions in Title I, Part A of the Elementary and Secondary Education Act of 1965, as Amended by the Every Student Succeeds Act of 2015.*

<https://www2.ed.gov/policy/elsec/leg/essa/edhhsfostercarenonregulatorguide.pdf>

Updates and Revisions:

Updates and revisions to this MOU should be made as needed. Any updates or revisions to the MOU must be submitted to the Pennsylvania Department of Education.

_____ (LEA) and Allegheny County Department of Human Services, Office of Children, Youth and Families agree to update or revise this Memorandum of Understanding (MOU) as needed or every three years to coincide with the contractual timelines.

ATTEST:

**ALLEGHENY COUNTY
DEPARTMENT OF HUMAN SERVICES**

Witness

By: _____
Marc Cherna, Director of the Department of
Human Services

William McKain, County Manager

Approved as to Form Only:

By: _____

ATTEST:

SCHOOL DISTRICT

Secretary

By: _____
Board President

Approved as to Form Only:

Date of Board Approval: _____

By: _____
Solicitor

Transportation Plan

Between
Shaler Area School District (LEA)

And

Allegheny County Department of Human Services, Office of Children, Youth and Families
(CYF)

Transportation Procedures

To ensure the educational stability of Foster Care Youth:
Every Student Succeeds Act (ESSA) requirements

These procedures are established to comply with the Every Student Succeeds Act (ESSA) foster care provision requirements to ensure educational stability for children in foster care.

A collaborative partnership between the Local Educational Agency (LEA) and the Allegheny County Department of Human Services, Office of Children, Youth and Families (CYF) has been established to ensure all factors are considered in the Best Interest School Placement Determination (BID) for students in foster care. During any child welfare placement or change of placement, the presumption is that the child should remain in the school of origin, and continue in this district until a determination has been made that it is no longer in the child's best interest. Best interest will be determined using child-centered factors, such as the age/grade of the child, length of the commute and its effect on the child's education, connections in the school, etc. Although it is the goal to come to a joint decision with regards to BID, there may be times that this is not possible. If a joint decision cannot be reached, the final decision with regards to school placement is left to CYF.

Based on this school placement decision, the LEA will work collaboratively with CYF and placement agencies to identify and establish the most cost-effective method of transport, using the framework below.

Part 1. LEA and CYF Representative(s) Included in Designing the Local Transportation Plan

Please include the name and title of each LEA and CYF representative(s) included in designing the joint plan.

Local Education Agency Representative(s)	Title
1) Kathleen Graczyk	<i>Director of Student Services</i>
2) Lisa Tagmyer	<i>Homeless/Foster Care Liaison</i>
3) Dr. Bryan O'Black	<i>Assistant Superintendent</i>
4) Sherri Ludwig	<i>Director of Business Affairs</i>

County Children and Youth Agency and partners(s)	Title
1) Laura Whiteman	<i>Assistant County Solicitor</i>
2) Alexis Samulski	<i>Assistant County Solicitor</i>
3) Pat Valentine	<i>Executive Deputy Director of Integrated Program Services</i>
4) Jacki Hoover	<i>Assistant Deputy Director, CYF</i>
5) Peter Sloan	<i>Analyst from Data, Analysis, Research and Evaluation office, DHS</i>
6) Kathy McCauley	<i>Analyst from Data, Analysis, Research and Evaluation office, DHS</i>
7) Samantha Murphy	<i>Resource Services Manager</i>
8) Jaclyn Snyder	<i>Education Records Consultant, AIU</i>

Part 2. Addressing Transportation Assurances to Ensure Educational Stability

Transportation Options:

Multiple factors will be considered and addressed in the BID meeting when determining transportation options for students in foster care, including: safety of the student and other students being transported; student's age; distance and length of time of the commute; and an existing Individualized Education Plan (IEP) with specialized transportation. Information from the School of Origin (SOO) transportation designee about these factors will be provided so that the BID meeting will be comprehensive and include consideration of cost-effective measures.

The following options will be considered to provide SOO transportation:

1. An existing bus route can be used, including non-public, charter school and Career Technical Center buses.
2. An existing bus route can be modified to accommodate a new address.
3. Specialized transportation offered to other students can be accessed, such as:
 - a. Special Education
 - b. Alternative Education
 - c. McKinney Vento Education
4. Existing specialized transportation can be modified slightly to accommodate the new address.
5. The SOO may identify alternatives not provided directly by the school district that the SOO would be willing to assist CYF in accessing (this could include facilitating the arrangement or providing the transportation and being reimbursed). Examples include:
 - a. Cabs or other contracted transport; or
 - b. Public transportation, such as city buses
6. CYF will also explore options outside of those provided by the SOO including the following options:
 - o a combination of the school and CYF supports if agreement can be reached
 - o natural support (foster parent, parent, aunt, uncle, neighbor, etc)

- child uses a bus pass if appropriate
- placement provider on an ongoing basis
- CYF case aid

Funding:

1. If the student has an IEP that includes provisions for specialized transportation, transportation must be provided by the school district responsible for the student's Free Appropriate Public Education (FAPE).
2. If the SOO can offer an existing means of transportation at no additional cost, the district will provide transportation and CYF will not be charged.
3. If the SOO can provide transportation but will need to modify a route or create a new route, the SOO transportation designee will calculate the cost, if any, that will be charged to CYF. **Any charges to CYF should be approved prior to incurring costs.**
4. CYF will explore whether the student is eligible for Title IV-E funds to be used to cover the cost.
5. The SOO may use Title 1, Part A funds to assist with additional transportation costs if funds exist after covering mandated responsibilities (such as transportation for students experiencing homelessness).

Part 3: Addressing Additional Costs

The SOO will work with the district of residency and surrounding districts to identify potential existing routes that would allow for transportation at no additional cost if the SOO does not have an existing route. However, in some instances a route may not exist. In this case the SOO transportation designee will identify the most cost-effective route. **If there are additional costs incurred in providing transportation to the school of origin, the LEA will provide such transportation if:**

1. ***CYF agrees to reimburse the LEA for the cost of such transportation. This may be possible for children who qualify for Title IV-E funds. Additional costs must be discussed and approved prior to incurring costs by the Allegheny County, Office of Children, Youth and Families with the assistance of the appointed CYF Educational Point of Contact.***
2. The SOO will review situations where there is an additional cost to transport on a case-by-case basis, taking into consideration age/grade of student, special needs, and whether or not there is funding available to pay for additional costs. If funding is available then the SOO can agree to either assume the additional cost or split that cost with the CYF.
3. If after a good faith effort, and exhaustion of the dispute resolution procedures described herein, the LEA and CYF are unable to reach an agreement regarding responsibility for additional costs incurred in providing transportation, CYF is responsible for the additional costs.

The LEA and CYF understand that all federal, state and local funding sources should be maximized to ensure transportations costs are not unduly burdensome on one agency.

Part 4. Considering Low-Cost or No-Cost Transportation Options for Foster Care Youth

On a case-by-case student basis, additional low-cost or no-cost options for transportation of students in foster care should be explored. Please carefully review the following no-cost or low-cost options for transportation and indicate with a check mark if the LEA and CYF agree to explore these transportation funding options on a case-by-case basis.

No-Cost or Low-Cost Options	LEA	CCYA
The child may be dropped off at a school bus stop near the existing transportation system for the school of origin. Communication between the current and new school districts is critical.	X	X
Public transportation options exist, if the child is of an appropriate age and has, or is able to acquire, the skills to utilize such options.	X	X
The foster parents, family member(s) or placement providers are willing and able to transport the child to school.	X	X
The child is already eligible for transportation covered by other programs. For example, Individuals with Disabilities in Education Act (IDEA) funds may be used to pay for transportation services if the child's IEP Team determines transportation is a related service that is required for a child with disabilities in foster care to receive FAPE.	X	X
There are pre-existing bus routes or stops close to the new foster care placement that cross district boundaries, such as bus routes for magnet schools, charter schools and transportation for homeless students as required by the McKinney-Vento Act.	X	X
The school district of residence, school district of origin, and CYF are willing to share transportation costs.	X	X

Part 5. Describing a local transportation dispute resolution process between the LEA and CYF

If a mutual decision cannot be reached between the Foster Care POC and CYF with regards to responsibility for additional costs of transportation, the following dispute resolution process will be initiated. During a dispute, CYF will arrange transportation for the children in question. If there are already existing transportation options that do not increase costs that the school has within their system, these options will be offered during a dispute.

Step 1: The Foster Care POC and CYF will put in writing the reason for the dispute.

Step 2: A problem solving meeting will be held between identified staff of the LEA and CYF

Step 3: The Region 4 Foster Care Coordinator located at the Allegheny Intermediate Unit, can be called to participate in the discussion to help facilitate an agreed upon solution.

If a dispute occurs, the LEA and CYF will reference the uniform statewide Inter-Agency Transportation Dispute Resolution Process and the statewide Dispute Resolution Process for school selection and enrollment.

If after a good faith effort, and exhaustion of the dispute resolution procedures described herein, the LEA and CYF are unable to reach an agreement regarding responsibility for additional costs incurred in providing transportation, CYF is responsible for the additional costs.

Part 6. Sample scenarios

These are just some sample scenarios. Each case will be reviewed on a case-by-case basis to determine best interest and additional cost responsibility.

Scenario #1

Student is placed in a foster care placement within the School of Origin

- Student remains a student of the school of origin
- Student is transported by the school of origin

Scenario #2

A student is placed in a foster care placement within an LEA from a different school of origin, and the Best Interest School Placement Determination is to attend new LEA. ex. A student is placed in a foster care placement within the Woodland Hills SD from a different school of origin (McKeesport SD) and the Best Interest School Placement Determination is to attend Woodland Hills SD.

- The student will be **immediately** enrolled in Woodland Hills SD.
- The student will be provided transportation in accordance with the Woodland Hills SD's transportation policies.
- If special transportation is required through the IEP, Woodland Hills SD will provide the transportation to the neighborhood school or the designated school determined by the IEP.

Scenario #3

A Sto-Rox SD student is placed in a foster care placement in the Baldwin-Whitehall SD, and the Best Interest Determination is to attend the Baldwin-Whitehall SD.

- The student will be **immediately** enrolled in the LEA of residency – Baldwin-Whitehall SD.
- The student will be provided transportation in accordance with Baldwin-Whitehall SD's transportation policies.
- If special transportation is required through the IEP, the district of residency (Baldwin Whitehall SD) will provide the transportation to the neighborhood school or the designated school determined by the IEP.

Scenario #4

A Pittsburgh Public SD student is placed in a foster care placement in the Clairton SD, , and the Best Interest Determination is for the student to continue to attend the Pittsburgh Public SD.

- The student will continue to attend the Pittsburgh Public SD
- Existing transportation routes will be identified, if possible by Pittsburgh Public.
- If there is not an existing route that will accommodate the student, then Pittsburgh Public SD will identify the most cost effective route.
- CYF with the support of the CYF Education Liaison and all internal county staff will identify potential cost-effective options.
- Cost effective transportation methods will be explored in each case and are not limited to new routes, route hand-offs, and district-to-district shared transportation, and foster parents/placement provider providing transportation.
- If there is any additional cost of transportation, the LEA Foster Care Point of Contact at Pittsburgh Public and CYF with the support of the CYF Education Liaison and all internal county staff will come to mutual decision as to how to cover these costs.
- During any disputes and pending arrangement of transportation by the school district, CYF will arrange transportation for the student back to the school of origin. However, if there are already existing transportation options that do not increase costs that the school has within their system, these options will be offered during a dispute.

Part 7. Updates and Revisions

Shaler Area School District (LEA) and _____ (CCYA) agree to update or revise this local transportation plan as needed or every three years to coincide with the contractual timelines.

This agreement will be reviewed and approved by representatives of both agencies:

ATTEST:

ALLEGHENY COUNTY

DEPARTMENT OF HUMAN SERVICES

Witness

By: _____

Marc Cherna, Director of the Department of
Human Services

William McKain, County Manager

Approved as to Form Only:

By: _____

ATTEST:

SCHOOL DISTRICT – Shaler Area School District

Secretary

By: _____

Board President

Approved as to Form Only:

Date of Board Approval: _____

By: _____

Solicitor

Property Damage Release

Claim Number: E2D71429 RF

FOR AND IN CONSIDERATION of the payment to Shaler Area School District at this time of the sum of Eleven Thousand One Hundred Seventy Nine and Five /100 Dollars (\$11,179.05), the receipt of which is hereby acknowledged, I/we being lawful of age, do hereby release, acquit and forever discharge R & B CONTRACTING & EXCAVATION, National Fire Insurance Company Of Hartford, their agents and our employees and all other persons, firms and corporations who might be liable of and from any and all actions, causes of action, claims, demands, damages, costs, loss of services, expenses and compensation, on account of, or in any way of growing out of, any and all known and unknown property damage resulting or to result from accident that occurred on or about 08/17/2016 at or near Allison Park, PA.

I/we hereby declare and represent that the property damage sustained is permanent and that recovery therefrom is uncertain and indefinite, and in making this release and agreement it is understood and agreed that I/we rely wholly upon my/our own judgment, belief and knowledge of the nature, extent and duration of said property damage, and that I/we have not been influenced to any extent whatever in making this release by any representations or statements regarding said property damage, or regarding any other matters, made by the persons, firms or corporations who are hereby released, or by any person or persons representing him or them.

It is further understood and agreed that this settlement is the compromise of a doubtful and disputed claim, and that the payment is not to be construed as an admission of liability on the part of R & B CONTRACTING & EXCAVATION, National Fire Insurance Company Of Hartford, their agents and/or employees by whom liability is expressly denied.

I/we further agree that this release shall not be pleaded by me/us as a bar to any claim or suit.

This release contains the ENTIRE AGREEMENT between the parties hereto, and terms of this release are contractual and not mere recital.

I/we further state that I/we have carefully read the foregoing release and know the contents thereof, and I/we sign the same as my/our own free act.

(Signature)

(Signature) CAUTION: READ BEFORE SIGNING
Date _____

()

STATE OF _____ COUNTY OF _____

This instrument was acknowledged before me on the _____ day of _____

20_____, by _____

Notary Public (SEAL)



REWARDS PROGRAM

BSN Sports, LLC, a Delaware limited liability company ("BSN") is pleased to offer SHALER AREA SCHOOL DISTRICT ("SASD") the **BSN SPORTS REWARDS PROGRAM** for the purchase and supply of Nike apparel and footwear along with any and all other equipment & apparel offered for sale by BSN, for use by the school and its athletic programs.

Benefits:

1. **"Premier Pricing"** shall apply to all footwear, clothing and equipment purchased by SHALER AREA SCHOOL DISTRICT at the following minimum rates:

- 40% off retail price on all Nike stock clothing
- 30% off retail price on all Nike stock footwear and equipment
- 30% off retail price on all Nike Custom uniforms purchased within the timeframe specified in the BSN Sports uniform Schedule.
- 15% off catalog price on all BSN proprietary products (as defined below) from BSN catalog (excludes closeout and sale items)
- 10% off catalog price on all BSN branded products from BSN catalog.
 - BSN proprietary products are identified in our catalog with a black star icon next to the product code.
 - BSN catalog branded products are products distributed by BSN from a third-party manufacturer such as Wilson, Spalding, Rawlings, etc.

2. **BSN Sports Product / Apparel Rebate:** SHALER AREA SCHOOL DISTRICT shall receive the following in free product Rebate: Subject to the terms below, at the end of each School Year of this agreement, the Athletic Program will receive a Product Rebate including selected products from BSN. The Product Rebate will be selected from a list of products provided by BSN and subject to availability at the time of order. Product Rebates are available after the requirements below are met (including, without limitation, the Annual Spending Level with BSN as set forth below) and must be utilized within forty-five (45) days of the end of the School Year in which the rebate was earned. A Product Rebate balance does not carry over from School Year to School Year. SHALER AREA SCHOOL DISTRICT and its Athletic Program must be current on all payment obligations to BSN to be eligible for the Product Rebate. Product rebate does not include any additional manufacturer programs.

Annual Spending Level

- \$100,000+

Annual Rebate amount

9% of annual spend in NIKE or other branded apparel or BSN equipment at retail catalog price.

FOOTBALL
 BASKETBALL
 VOLLEYBALL
 SOCCER
 BASEBALL
 LACROSSE
 TENNIS
 SOFTBALL
 UNIFORMS
 TRACK & FIELD
 STRENGTH & FITNESS
 WRESTLING
 SPORTS MED
 SPEED
 AGILITY
 SCOREBOARDS
 BENCHES & BLEACHERS
 COACHING
 AQUATICS



- **\$75,000-\$99,999** **Annual Rebate amount**
7% of annual spend in NIKE or other branded apparel or BSN equipment at retail catalog price.
- **\$50,000-\$74,999** **Annual Rebate amount**
5% of annual spend in NIKE or other branded apparel or BSN equipment at retail catalog price.
- **\$1-\$49,999** **Annual Rebate amount**
3% of annual spend in NIKE or other branded apparel or BSN equipment at retail catalog price.

Terms and Conditions:

1. ~~SHALER AREA SCHOOL DISTRICT will use BSN Sports as their preferred supplier for any and all of its athletic equipment and apparel needs. It is also agreed that SHALER AREA SCHOOL DISTRICT will adhere to the BSN Sports product planning calendar to help ensure availability and delivery in a timely manner. BSN Sports recognizes that the purchase of athletic equipment and apparel by SHALER AREA SCHOOL DISTRICT is subject to quotation and bidding requirements established by state law. Accordingly, this Agreement does not obligate SHALER AREA SCHOOL DISTRICT to purchase athletic equipment and apparel from BSN Sports, but its terms shall apply to any purchases made by SHALER AREA SCHOOL DISTRICT in compliance with any quotation or bidding requirements.~~
2. Purchase of Nike & other Products. SHALER AREA SCHOOL DISTRICT shall notify its athletes that My Team Shop, which is operated and owned by BSN Sports, ~~will serve~~ is available as the online purchasing site for ~~all additional~~ Nike products purchased directly by athletes, as well as their family and friends. SHALER AREA SCHOOL DISTRICT cannot guarantee that athletes and their family and friends will exclusively use the My Team Shop to purchase Nike products.
3. Payment Terms. SHALER AREA SCHOOL DISTRICT must be current on all payment obligations to BSN Sports to be eligible for all promotional products and rebates. Payments will be made within thirty (30) days of purchases unless alternate payment arrangements have been made and agreed to in writing by both parties.
4. Additional Charges. Decoration charges (including charges for embroidery and screen printing) are extra, except in relation to most Nike Custom uniforms.
5. Products sold to Cheerleading will not be included in spending level totals.
6. SHALER AREA SCHOOL DISTRICT is responsible for all freight/shipping charges of 18% on any LTL AND FTL FREIGHT TRUCKED shipments and 5% on all small parcel shipments, resulting from merchandise purchased and/or received under this Agreement. However, SHALER AREA SCHOOL DISTRICT shall not be responsible for

FOOTBALL
BASKETBALL
VOLLEYBALL
SOCCER
BASEBALL
LACROSSE
TENNIS
SOFTBALL
UNIFORMS
TRACK & FIELD
STRENGTH & FITNESS
WRESTLING
SPORTS MED
SPEED
AGILITY
SCOREBOARDS
BENCHES & BLEACHERS
COACHING
AQUATICS



freight/shipping charges in connection with the return of merchandise shipped incorrectly by the fault of BSN Sports.

7. Term of Agreement. The term of this Agreement shall be ~~for five (5) years~~ from the date of District approval and, beginning on January 1, 2017, and continuing through December 31, 2021.

8. Termination of Agreement. Either party may terminate this Agreement upon ninety (90) days written notice in advance of the desired termination date with or without cause. Written notification must be supplied prior to separation and an opportunity for resolve must be given.

8.9. Severability. Should any provision of this agreement be found to be invalid, illegal, or unenforceable for any reason, the invalidity or unenforceability of such provision shall not affect the validity of the remaining provisions hereof.

9.10. Non-waiver. Non-enforcement of any provision of this agreement by either party shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this agreement.

10.11. Headings. The headings in this Agreement have been inserted for convenient reference only and shall not be considered in any questions of interpretation or construction of this Agreement.

11.12. This Agreement is not assignable in whole or in part by either party without the prior written consent of the non-assigning party, which consent shall not be unreasonably withheld, but is binding on any corporate successor of either party.

12.13. This Agreement shall be interpreted and construed in accordance with the laws of the State of Pennsylvania.

13.14. Modification of Agreement. This document contains the entire Agreement between the parties and may not be changed, modified, amended, or supplemented except by express written agreement signed by both parties.

This Agreement is made and entered into by and between the parties this ____ day of January _____ 2017.

Signed: _____

Athletic Director,
SHALER AREA SCHOOL DISTRICT

Signed: _____

Business Office,
SHALER AREA SCHOOL DISTRICT

Signed: _____

Director of Sales, BSN Sports, LLC
Todd Northrop

FOOTBALL
BASKETBALL
VOLLEYBALL
SOCCER
BASEBALL
LACROSSE
TENNIS
SOFTBALL
UNIFORMS
TRACK & FIELD
STRENGTH & FITNESS
WRESTLING
SPORTS MED
SPEED
AGILITY
SCOREBOARDS
BENCHES & BLEACHERS
COACHING
AQUATICS



Signed: _____

Vice President of Sales, BSN Sports, LLC
Steve Eybers

FOOTBALL
BASKETBALL
VOLLEYBALL
SOCCER
BASEBALL
LACROSSE
TENNIS
SOFTBALL
UNIFORMS
TRACK&FIELD
STRENGTH&
FITNESS
WRESTLING
SPORTS MED
SPEED
AGILITY
SCOREBOARDS
BENCHES&BLEACHERS
COACHING
AQUATICS