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Account Number	Description	Amount
<b>ABC55 ABC-CLIO</b>		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$63.22
<b>ABC21 ABC GLASS &amp; MIRROR, LLC</b>		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$1,586.76
<b>ABC57 ABC TRANSIT, INC.</b>		
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$3,136.50
10-2730.513.000.00.55/273051355	STDNT TRAN SVC-CHAPERONES	\$1,132.71
10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$7,380.00
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$11,191.97
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$221.13
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$277.82
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$274.24
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$233.67
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$266.56
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$177.24
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$240.20
10-3259.510.000.00.00/3259510	Basketball - Girls - STUDENT TRANSPORT SVC	\$164.70
10-3280.510.000.00.00/3280510	Swimming - Boys & Girls - STUDENT TRANSPORT SVC	\$214.86
	<b>Vendor Total</b>	<b>\$24,911.60</b>
<b>ABD21 ABDO PUBLISHING CO</b>		
10-2250.648.000.11.00/225064811	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$1,605.75
10-2250.648.000.15.00/225064815	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ROGERS	\$1,520.25
	<b>Vendor Total</b>	<b>\$3,126.00</b>
<b>RID21 ADELPHOI EDUCATION INC.</b>		
10-1231.568.000.30.00/123156830	EMOTIONAL SUP - TUITION/APPR PRIVATE - SECONDARY	\$23,379.04
<b>ADV21 ADVANCE AUTO PARTS</b>		
<b>AAP FINANCIAL SERVICES</b>		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$4.49
<b>AG54 AG iREPAIR</b>		
<b>ASSETGENIE, INC</b>		
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$228.00
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$198.00
	<b>Vendor Total</b>	<b>\$426.00</b>
<b>AIU00 ALLEGHENY INTERMED. UNIT</b>		
10-1233.322.000.30.00/123332230	AUTISTIC - PROF EDUCATION SERV-IU - SECONDARY	\$90,317.40
10-1233.322.000.30.00/123332230	AUTISTIC - PROF EDUCATION SERV-IU - SECONDARY	\$63,427.90
10-1290.322.000.10.00/129032210	ESY/IU -Purch Prof Educ Services - ELEM	\$265.00
10-1290.322.000.30.00/129032230	ESY/IU - Purch Prof Educ Services - SECONDARY	\$6,064.00
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$8,232.00
	<b>Vendor Total</b>	<b>\$168,306.30</b>
<b>AMA12 AMAZON.COM</b>		
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$24.95
10-1110.618.000.11.00/1161811	SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$31.41
	<b>Vendor Total</b>	<b>\$56.36</b>
<b>AME62 AMERICAN CLASSICAL LEAGUE</b>		
10-1110.610.000.31.06/6103106	INSTRUCTIONAL - GEN SUP - HS WORLD LANGUAGES	\$170.00
10-1110.640.000.31.00/1164031	INSTRUCTIONAL - BOOKS - HIGH SCHOOL	\$731.28
	<b>Vendor Total</b>	<b>\$901.28</b>

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<b>A*9888 LISA ANDERSON</b>		
10-2620.521.000.00.00/2620521	BLANKET INSURANCE	\$206.76
<b>APP06 APPLE, INC</b>		
10-1110.618.000.11.00/1161811	SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$69.00
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$49.00
10-1110.750.195.19.00/75019519	Grable Foundation - Equip-original & Addl	\$318.00
	<b>Vendor Total</b>	<b>\$436.00</b>
<b>AQU01 AQUA CLEAN COMPANY INC</b>		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$94.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$90.00
	<b>Vendor Total</b>	<b>\$184.00</b>
<b>14KA KIM ARMSTRONG</b>		
10-1110.580.000.19.00/1158019	TRAVEL - ELEM SCHOOL	\$126.38
<b>AEC02 ARTS EDUCATION COLLABORATIVE</b>		
10-2271.580.000.19.00/227158019	TRAVEL-SHALER AREA ELEMENTARY	\$60.00
<b>ASS07 ASSET INC</b>		
10-1110.640.000.35.00/1164035	BOOKS - MIDDLE SCHOOL	\$247.47
<b>BHP21 B&amp;H PHOTOVIDEO</b>		
10-1110.618.000.15.00/1161815	SOFTWARE SUPPLIES & LICENSING - ROGERS	\$17.94
10-2220.610.000.31.00/222061031	AUDIO VISUAL - GEN SUP - HS	\$118.00
	<b>Vendor Total</b>	<b>\$135.94</b>
<b>BAR02 B &amp; R POOLS &amp; SWIM SHOP</b>		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$184.00
<b>14KB KRISTIN BARBOUR</b>		
10-1110.580.000.14.00/1158014	TRAVEL - RESERVE	\$62.79
<b>NAS10 A.W. BEATTIE CAREER CENTER</b>		
10-5110.839.000.00.00/5110839	Debt Service - Beattie Tech	\$45,094.00
<b>01BM MARY LOU BENTREM</b>		
10-2140.580.000.10.00/214058010	PSYCH SVC - TRAVEL - ELEM	\$10.00
<b>BIL56 BILL'S SMALL ENGINE SERVICE</b>		
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$166.10
<b>BIO21 BIO CORPORATION</b>		
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$31.70
<b>BIR24 BIRD BRAIN TECHNOLOGIES</b>		
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$1,001.42
<b>BLA23 BLAINE WINDOW HARDWARE</b>		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$157.98
<b>PB77 PATRICE BLANCHARD</b>		
10-1110.211.000.11.00/110021111	ELEMENTARY - MEDICAL INSURANCE	\$2,080.44
10-1110.211.000.11.00/110021111	ELEMENTARY - MEDICAL INSURANCE	\$2,080.44
	<b>Vendor Total</b>	<b>\$4,160.88</b>
<b>BOO11 BOONE BUSINESS PRODUCTS</b>		
10-1110.610.000.11.00/1161011	GENERAL SUPPLIES - BURCHFIELD	\$183.00
10-1110.610.000.15.11/116101511	ROGERS - GENERAL SUPPLIES	\$390.00
	<b>Vendor Total</b>	<b>\$573.00</b>

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<b>BRI01 BRIGHTON MUSIC CENTER</b>		
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$194.99
10-1110.610.000.35.00/1161035	GENERAL SUPPLIES - MIDDLE SCHOOL	\$349.93
	<b>Vendor Total</b>	<b>\$544.92</b>
<b>BUC22 BUCKEYE CLEANING CENTER-PITTSBURGH</b>		
10-2620.610.000.31.23/6103123	MAINT - GEN SUP - HS	\$1,954.20
<b>BUG01 BUGS-B-GONE</b>		
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
	<b>Vendor Total</b>	<b>\$325.00</b>
<b>BUI09 BUILDERS HARDWARE</b>		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$419.00
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$-1,352.77
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$838.00
	<b>Vendor Total</b>	<b>\$-95.77</b>
<b>CAM01 PETER J. CAMARDA &amp; ASSOCIATES, LLC</b>		
10-2511.330.000.00.00/2511330	Supervision Of Fiscal Services - Purch Other Prof Svc	\$1,600.00
10-2519.330.000.00.00/2510330	PURCH OTHER PROF SVC	\$1,700.00
	<b>Vendor Total</b>	<b>\$3,300.00</b>
<b>CAN16 CANON-MCMILLAN SCHOOL DISTRICT</b>		
10-1441.561.000.31.00/144156131	LEA W/I STATE- TUITION - HIGH SCHOOL	\$1,515.20
10-1441.561.000.31.00/144156131	LEA W/I STATE- TUITION - HIGH SCHOOL	\$1,515.20
	<b>Vendor Total</b>	<b>\$3,030.40</b>
<b>CAP15 CAPITAL ASSET PROTECTION INC.</b>		
10-1233.591.890.30.00/12591890	Autistic Support - Security/police Svc - SECONDARY	\$1,369.71
10-1233.591.890.30.00/12591890	Autistic Support - Security/police Svc - SECONDARY	\$597.19
10-1233.591.890.30.00/12591890	Autistic Support - Security/police Svc - SECONDARY	\$923.40
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$2,344.20
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$550.00
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$453.75
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$412.50
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$1,286.70
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$426.25
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$1,886.36
10-2660.350.000.31.00/266035031	SECURITY/SAFETY SERVICES	\$440.00
10-2660.350.000.35.00/266035035	SECURITY/SAFETY SERVICES	\$536.25
10-3257.350.000.31.00/325735031	Basketball - Boys - SECURITY/SAFETY SERVICES	\$247.56
10-3257.591.000.00.00/3257591	Basketball - Boys - SECURITY/POLICE SVC	\$165.04
10-3257.591.000.00.00/3257591	Basketball - Boys - SECURITY/POLICE SVC	\$82.52
10-3257.591.000.00.00/3257591	Basketball - Boys - SECURITY/POLICE SVC	\$247.56
10-3265.350.000.31.00/326535031	Football - SECURITY/SAFETY SERVICES	\$82.52

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		<b>Vendor Total</b> <u>\$12,051.51</u>
<b>CAP52 CAPITAL TECHNOLOGIES</b>		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$385.83
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$385.83
		<b>Vendor Total</b> <u>\$771.66</u>
<b>CAP55 CAPSTONE PRESS, INC CAUGHLAN COMPANIES, INC</b>		
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$1,064.45
10-2250.648.000.19.00/225064819	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$1,505.08
		<b>Vendor Total</b> <u>\$2,569.53</u>
<b>CDW01 CDW</b>		
10-1110.618.000.13.00/1161813	SOFTWARE SUPPLIES & LICENSING - MARZOLF	\$38.00
10-1110.618.000.13.00/1161813	SOFTWARE SUPPLIES & LICENSING - MARZOLF	\$28.00
10-1110.618.000.15.00/1161815	SOFTWARE SUPPLIES & LICENSING - ROGERS	\$122.46
10-1110.758.000.31.00/1175831	END-USER NEW EQ&LONG-TERM SOFTWARE - HS	\$531.00
10-1110.758.000.31.00/1175831	END-USER NEW EQ&LONG-TERM SOFTWARE - HS	\$730.00
10-1110.758.000.31.00/1175831	END-USER NEW EQ&LONG-TERM SOFTWARE - HS	\$627.07
10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$1,091.00
10-2220.610.000.11.00/222061011	AUDIO VIS -GENERALSUPPLIES - BURCHFIELD	\$555.00
10-2220.610.000.12.00/222061012	JEFFERY-GENERALSUPPLIES	\$555.00
10-2220.610.000.12.00/222061012	JEFFERY-GENERALSUPPLIES	\$29.00
10-2818.618.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$5,800.00
		<b>Vendor Total</b> <u>\$10,106.53</u>
<b>CEN11 CENTURY SPORTS, INC.</b>		
10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$970.20
10-3259.610.000.00.00/3259610	Basketball - Girls - GENERAL SUPPLIES	\$683.50
10-3265.610.000.00.00/3265610	Football - GENERAL SUPPLIES	\$3,160.70
10-3265.611.000.00.00/3265611	Football - UNIFORMS	\$149.10
10-3280.610.000.00.00/3280610	Swimming - Boys & Girls - GENERAL SUPPLIES	\$967.80
10-3295.610.000.00.00/3295610	Wrestling - GENERAL SUPPLIES	\$236.70
10-3295.611.000.00.00/3295611	Wrestling - UNIFORMS	\$1,038.00
		<b>Vendor Total</b> <u>\$7,206.00</u>
<b>CIN12 CINTAS CORP.</b>		
10-2620.430.000.01.23/4300123	MAINT - REPAIRS - BUTLER PLK	\$15.03
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$61.24
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$61.24
10-2620.430.000.12.23/4301223	MAINT - REPAIRS - JEFFERY	\$24.70
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$87.77
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
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$101.43
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$72.86
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$72.86
		<b>Vendor Total</b> <u>\$655.24</u>
<b>CIT21 EDSYS INC-CITY CHARTER HIGH SCHOOL</b>		
10-1110.562.000.31.00/1156231	TUITION TO CHARTER SCHOOLS - HIGH SCHOOL	\$879.07



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<b>CLA17 CLASSROOM DIRECT.COM</b>		
<b>CLASSROOM DIRECT/SCHOOL SPECIALTY</b>		
10-1211.610.000.10.00/121161010	LIFE SKILLS -GENERAL SUPPLIES - ELEMENTARY	\$194.47
<b>CLU52 CLUB PURCHASING SERVICE</b>		
10-3390.430.000.00.00/3390430	COMM WEIGHT ROOM - REPAIRS/MAINTENANCE	\$1,152.59
<b>COL23 COLT PLUMBING SPECIALTIES</b>		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$412.75
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$26.94
	<b>Vendor Total</b>	<b>\$439.69</b>
<b>COM05 COMDOC</b>		
10-2380.442.000.11.00/238044211	RENTAL -EQUIP&VEHICLES - BURCHFIELD	\$193.48
10-2380.442.000.12.00/238044212	RENTAL - EQUIP&VEHICLES - JEFFERY	\$238.12
10-2380.442.000.13.00/238044213	RENTAL - EQUIP&VEHICLES - MARZOLF	\$114.10
10-2380.442.000.14.00/238044214	RENTAL - EQUIP&VEHICLES - RESERVE	\$186.04
10-2380.442.000.15.00/238044215	RENTAL - EQUIP&VEHICLES - ROGERS	\$101.70
10-2380.442.000.19.00/238044219	RENTAL - EQUIP&VEHICLES - ELEM SCHOOL	\$324.95
10-2380.442.000.31.00/238044231	RENTAL - EQUIP&VEHICLES - HIGH SCHOOL	\$697.52
10-2380.442.000.35.00/238044235	RENTAL - EQUIP&VEHICLES - MIDDLE SCHOOL	\$327.43
10-2540.442.000.00.00/2540442	RENTAL - EQUIP&VEHICLES	\$54.08
10-2540.610.000.00.00/2540610	GENERAL SUPPLIES	\$3,115.00
10-2611.442.000.00.00/2610442	RENTAL - EQUIP&VEHICLES	\$14.88
	<b>Vendor Total</b>	<b>\$5,367.30</b>
<b>ZYT06 CONCEPT UNIFORM</b>		
10-2620.611.000.14.00/262061114	MAINT - UNIFORMS - RESERVE	\$61.95
10-2620.611.000.14.00/262061114	MAINT - UNIFORMS - RESERVE	\$47.50
	<b>Vendor Total</b>	<b>\$109.45</b>
<b>CON90 CONSOLIDATED COMMUNICATIONS</b>		
<b>CCI</b>		
10-2620.538.000.01.00/262053801	TRANSPORT/TELECOMMUNICATIONS - B&G	\$208.40
10-2620.538.000.11.00/262053811	TRANSPORT/TELECOMMUNICATIONS - BURCHFIELD	\$104.57
10-2620.538.000.12.00/262053812	TRANSPORT/TELECOMMUNICATIONS - JEFFERY	\$104.20
10-2620.538.000.13.00/262053813	TRANSPORT/TELECOMMUNICATIONS - MARZOLF	\$130.89
10-2620.538.000.14.00/262053814	TRANSPORT/TELECOMMUNICATIONS - RESERVE	\$52.10
10-2620.538.000.15.00/262053815	TRANSPORT/TELECOMMUNICATIONS - ROGERS	\$78.15
10-2620.538.000.19.00/262053819	TRANSPORT/TELECOMMUNICATIONS - ELEM SCHOOL	\$260.89
10-2620.538.000.31.00/262053831	TRANSPORT/TELECOMMUNICATIONS - HIGH SCHOOL	\$563.14
10-2620.538.000.35.00/262053835	TRANSPORT/TELECOMMUNICATIONS - MIDDLE SCHOOL	\$393.78
10-2620.538.000.35.00/262053835	TRANSPORT/TELECOMMUNICATIONS - MIDDLE SCHOOL	\$680.03
	<b>Vendor Total</b>	<b>\$2,576.15</b>
<b>CON15 CONSOLIDATED GRAPHIC COMMUNICATIONS</b>		
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$58.00
10-2380.610.000.13.00/238061013	PRINCIPAL - GENERAL SUPPLIES - MARZOLF	\$58.00
	<b>Vendor Total</b>	<b>\$116.00</b>
<b>KW01 KAREN CONSTANTAKIS</b>		
10-2140.580.000.30.00/214058030	PSYCH SVC - TRAVEL - SECONDARY	\$221.49
<b>01LC LAURIE CORTAZZO</b>		
10-2140.580.000.10.00/214058010	PSYCH SVC - TRAVEL - ELEM	\$78.20

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<b>CPR21 CPR SIMPLICITY, LLC</b>		
10-1110.610.000.35.00/1161035	GENERAL SUPPLIES - MIDDLE SCHOOL	\$208.98
<b>CUD01 CUDDY ROOFING, INC.</b>		
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$566.08
<b>DAN06 DANIELS ELECTRIC</b>		
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$230.00
<b>DEA06 DEAR JOHN INC.</b>		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$62.50
<b>DEM01 DEMCO INC</b>		
10-2250.610.000.12.00/225061012	JEFFERY - GENERAL SUPPLIES	\$139.36
10-2250.610.000.13.00/225061013	MARZOLF - GENERAL SUPPLIES	\$122.79
10-2250.760.000.19.00/225076019	EQUIPMENT-REPLACEMENT	\$999.21
	<b>Vendor Total</b>	<b>\$1,261.36</b>
<b>DIA53 DIAMOND MEDICAL SUPPLY</b>		
10-3255.610.000.00.00/3255610	Baseball - GENERAL SUPPLIES	\$66.84
<b>DIF53 DIFFERENT ROADS TO LEARNING</b>		
10-1211.610.000.30.00/121161030	LIFE SKILLS - GENERAL SUPPLIES - SECONDARY	\$276.90
<b>CD15 CHAD DOUGHERTY</b>		
10-1110.580.000.15.00/1158015	TRAVEL - ROGERS	\$153.81
<b>ED31 ELLEN DRISCOLL</b>		
10-1290.580.000.30.00/129058030	TRAVEL	\$100.69
<b>EAS41 EASYWAY SAFETY SERVICES</b>		
10-1211.610.000.30.00/121161030	LIFE SKILLS - GENERAL SUPPLIES - SECONDARY	\$289.00
<b>ECH52 ECHO INTERNATIONAL</b>		
10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$107.56
<b>ELT04 ELTECH SECURITY SYSTEMS INC</b>		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$75.00
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$277.06
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$75.00
10-2620.430.000.12.00/262043012	MAINT - REPAIRS - JEFFERY	\$155.00
10-2620.430.000.12.00/262043012	MAINT - REPAIRS - JEFFERY	\$75.00
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$75.00
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$75.00
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$304.50
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$75.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$90.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$575.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$702.75
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$90.00
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$75.00
	<b>Vendor Total</b>	<b>\$2,719.31</b>
<b>01VF VIRGINIA FARBACHER</b>		
10-2140.211.000.10.00/214021110	ELEMENTARY - MEDICAL INSURANCE	\$1,033.35
10-2140.211.000.30.00/214021130	SECONDARY - MEDICAL INSURANCE	\$1,033.35
	<b>Vendor Total</b>	<b>\$2,066.70</b>

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<b>FIL21 FILTECH, INC.</b>		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$166.32
<b>FIS14 FISHER SCIENCE EDUCATION</b>		
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$82.80
<b>89SF SUZANNE FLYNN</b>		
10-1110.211.000.19.00/110021119	ELEMENTARY - MEDICAL INSURANCE	\$943.40
<b>FOL01 FOLLETT SCHOOL SOLUTIONS, INC.</b>		
10-1211.610.000.10.00/121161010	LIFE SKILLS -GENERAL SUPPLIES - ELEMENTARY	\$184.08
10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$256.84
10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$349.14
10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$6,545.87
10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - ROGERS	\$105.76
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$1,307.27
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$15.06
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$1,491.34
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$948.68
10-2250.648.000.12.00/225064812	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - JEFFERY	\$160.51
10-2250.648.000.12.00/225064812	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - JEFFERY	\$147.81
10-2250.648.000.12.00/225064812	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - JEFFERY	\$63.83
10-2250.648.000.12.00/225064812	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - JEFFERY	\$26.97
10-2250.648.000.13.00/225064813	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - MARZOLF	\$1,250.00
10-2250.648.000.13.00/225064813	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - MARZOLF	\$400.21
10-2250.648.000.13.00/225064813	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - MARZOLF	\$163.26
10-2250.648.000.13.00/225064813	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - MARZOLF	\$133.50
10-2250.648.000.14.00/225064814	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - RESERVE	\$323.26
10-2250.768.000.14.00/225076814	END-USER REPL EQ&LONG-TERM SOFTWR	\$143.97
	<b>Vendor Total</b>	<b>\$14,017.36</b>
<b>89KF KAREN S. FREDERICK</b>		
10-1110.211.000.35.00/110021135	ELEMENTARY - MEDICAL INSURANCE	\$1,508.46
<b>29KF KATHY FRIEDEMAN</b>		
10-1110.211.000.14.00/110021114	ELEMENTARY - MEDICAL INSURANCE	\$469.16
<b>GAR03 GARETH STEVENS, INC</b>		
10-2250.648.000.15.00/225064815	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ROGERS	\$787.80
<b>GER12 HARRY GERHARDT</b>		
<b>H GERHARDT SUPPLY</b>		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$223.69
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$74.89
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$38.23
	<b>Vendor Total</b>	<b>\$336.81</b>
<b>GLA21 GLADE RUN LUTHERAN SERVICES</b>		
10-2140.330.890.30.00/214033089030	PSYCH SVC - Purch Other Prof Svc - SECONDARY	\$7,667.78
<b>GRA01 GRAINGER</b>		
10-1110.610.000.11.02/116101102	BURCHFIELD - GENERAL SUPPLIES	\$299.81
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$350.52
10-1110.610.000.35.00/1161035	GENERAL SUPPLIES - MIDDLE SCHOOL	\$30.76
10-2380.610.000.11.00/238061011	PRINCIPAL - SUPPLIES - BURCHFIELD	\$141.09
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$119.84
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$-22.61
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$-22.61

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<b>GRA01 GRAINGER</b>		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$22.61
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$96.00
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$22.61
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$56.88
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$179.44
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$8.68
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$926.40
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$288.15
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$198.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$116.25
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$111.78
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$-4.95
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$115.56
	<b>Vendor Total</b>	<b>\$3,034.21</b>
<b>GRE21 GREY HOUSE PUBLISHING</b>		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$248.00
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$248.00
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$372.00
	<b>Vendor Total</b>	<b>\$868.00</b>
<b>GRU06 GRUNAU CO INC</b>		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$1,125.00
<b>GUT22 GUTTMAN ENERGY INC</b>		
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$15,938.25
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$15,948.88
	<b>Vendor Total</b>	<b>\$31,887.13</b>
<b>DH99 DARLENE HARMS</b>		
10-1110.211.000.19.00/110021119	ELEMENTARY - MEDICAL INSURANCE	\$859.62
<b>HAR44 HARRIS SCHOOL SOLUTIONS</b>		
10-2519.810.000.00.00/2510810	FINANCIAL - DUES & FEES	\$240.00
10-2818.618.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$300.00
	<b>Vendor Total</b>	<b>\$540.00</b>
<b>HAS01 D HASTINGS CO INC</b>		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$45.61
10-2620.610.000.12.00/262061012	MAINT - GEN SUP - JEFFERY	\$24.99
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - ROGERS	\$65.96
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$9.17
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$17.83
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$8.08
	<b>Vendor Total</b>	<b>\$171.64</b>
<b>A*9709 LINDA HENNINGER</b>		
10-1110.211.000.35.00/110021135	ELEMENTARY - MEDICAL INSURANCE	\$1,955.40
<b>HER53 HERMANCANCE MACHINE CO</b>		
10-1110.430.000.31.10/114303110	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$194.53
<b>HIT41 THE HITE CO</b>		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$18.50
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$190.28
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$142.23
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$28.97

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<b>HIT41 THE HITE CO</b>		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$98.55
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$8.32
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$8.27
10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$-4.56
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$33.69
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$56.11
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$39.00
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$144.58
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$48.91
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$3.71
	<b>Vendor Total</b>	<b>\$816.56</b>
<b>HOM14 HOME DEPOT</b>		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$128.15
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$67.96
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$17.94
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$18.37
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$25.50
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$98.79
	<b>Vendor Total</b>	<b>\$356.71</b>
<b>JH39 JUDY HORNE</b>		
10-1241.211.000.10.00/124121110	ELEMENTARY - MEDICAL INSURANCE	\$2,085.83
<b>HUC54 HUCKESTEIN MECHANICAL INC.</b>		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$1,056.87
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$2,280.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$391.15
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$2,480.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$3,074.02
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$440.00
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$261.00
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$235.00
	<b>Vendor Total</b>	<b>\$10,218.04</b>
<b>INT21 INTERSTATE COMMUNICATION &amp; ELECTRON</b>		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$253.00
<b>INT58 INTERTECH</b>		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$32.85
<b>MIL21 JEM PRODUCTIONS</b>		
10-3249.599.000.31.00/324959931	Misc Activities - HS - MISC PURCHASED SERVICES	\$825.00
10-3249.599.000.35.00/324959935	Misc Activities - MISC PURCHASED SERVICES	\$550.00
10-3249.610.000.19.00/324961019	Misc Activities - General Supplies	\$550.00
	<b>Vendor Total</b>	<b>\$1,925.00</b>
<b>35SJ SONDRRA JODKIN</b>		
10-2271.580.000.35.00/227158035	TRAVEL - MIDDLE SCHOOL	\$165.00
<b>JOH55 JOHNSTONE SUPPLY</b>		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$8.06
<b>JOS01 JOSTENS, INC.</b>		
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$23.99

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<b>JTT02 J&amp;T TIRE CO INC</b>		
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$489.60
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$1,064.98
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$363.84
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$1,816.57
	<b>Vendor Total</b>	<b>\$3,734.99</b>
<b>JK01 JOHN KAIB</b>		
10-2611.580.000.00.00/2610580	TRAVEL	\$277.56
<b>KUR01 KURTZ BROTHERS</b>		
10-1110.610.000.13.00/1161013	GENERAL SUPPLIES - MARZOLF	\$277.20
10-1110.610.000.15.11/116101511	ROGERS - GENERAL SUPPLIES	\$78.12
	<b>Vendor Total</b>	<b>\$355.32</b>
<b>LAI04 LAIDLAW EDUCATION SERVICES</b>		
<b>LAIDLAW TRANSIT, INC</b>		
10-1243.510.000.10.00/124351010	GIFTED - STUDENT TRANSPORT SVC - ELEM	\$189.78
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$196.05
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$185.52
10-1290.510.000.10.00/129051010	Other Services - Student Transport Svc	\$9,635.22
10-2190.510.890.19.00/219051089019	STUDENT TRANSPORT SVC - ELEM SCH	\$404.64
10-2190.510.890.19.00/219051089019	STUDENT TRANSPORT SVC - ELEM SCH	\$177.24
10-2190.510.890.31.00/219051089031	STUDENT TRANSPORT SVC - HIGH SCH	\$177.24
10-2190.510.890.31.00/219051089031	STUDENT TRANSPORT SVC - HIGH SCH	\$183.51
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$206,838.12
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$209,434.92
10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$19,144.91
10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$17,489.42
10-2720.516.000.00.00/2720516	STDNT TRAN SVCC-IU	\$5,302.06
10-2720.516.000.00.00/2720516	STDNT TRAN SVCC-IU	\$4,088.84
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$-15,469.13
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$-15,479.44
10-2730.513.000.00.55/273051355	STDNT TRAN SVC-CHAPERONES	\$16,405.62
10-2730.513.000.00.55/273051355	STDNT TRAN SVC-CHAPERONES	\$14,317.71
10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$74,268.14
10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$92,586.72
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$29,632.66
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$60,166.16
10-3219.510.000.00.00/3219510	Cheerleaders - STUDENT TRANSPORT SVC	\$177.24
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$208.59
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$164.70
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$164.70
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$181.50
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$164.70
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$164.70
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$214.86
10-3257.510.000.00.00/3257510	Basketball - Boys - STUDENT TRANSPORT SVC	\$164.70
10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$256.61
10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$164.70
10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$170.97
10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$237.80
10-3281.510.000.00.00/3281510	Bowling - Boys & Girls - Student Transport Svc	\$164.70
10-3281.510.000.00.00/3281510	Bowling - Boys & Girls - Student Transport Svc	\$196.05

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<b>LAI04 LAIDLAW EDUCATION SERVICES</b>		
<b>LAIDLAW TRANSIT, INC</b>		
10-3281.610.000.00.00/3281610	Bowling - Boys & Girls - General Supplies	\$214.86
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$260.76
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$164.70
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$196.05
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$181.50
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$350.79
10-3295.610.000.00.00/3295610	Wrestling - GENERAL SUPPLIES	\$471.93
10-6999.000.000.00.00/6999	MISCELLANEOUS REVENUE	\$-108.89
	<b>Vendor Total</b>	<b>\$734,404.13</b>
<b>A*9329 RHONDA LAUGHLIN</b>		
10-1110.211.000.19.00/110021119	ELEMENTARY - MEDICAL INSURANCE	\$1,662.39
<b>01DL DONALD LEE</b>		
10-2360.211.000.00.00/2360211	MEDICAL INSURANCE	\$1,500.00
<b>LIF21 LIFE'S WORK OF WESTERN PA</b>		
10-1211.569.000.30.00/121156930	LIFE SKILLS SUPPORT - TUITION - OTHER - SECONDARY	\$960.00
<b>LIN19 PATRICIA LINK</b>		
10-1241.580.000.10.00/124158010	TRAVEL	\$71.60
10-1241.580.000.10.00/124158010	TRAVEL	\$71.76
	<b>Vendor Total</b>	<b>\$143.36</b>
<b>JL01 JOANN LOREY</b>		
10-2611.580.000.00.00/2610580	TRAVEL	\$81.65
<b>LOW12 LOWE'S</b>		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$149.64
<b>MAC06 WILLIAM V MACGILL &amp; CO</b>		
10-2440.610.000.10.00/244061010	ELEMENTARY - GENERAL SUPPLIES	\$363.57
<b>MAI52 MAIL FINANCE</b>		
10-2540.442.000.00.00/2540442	RENTAL - EQUIP&VEHICLES	\$1,939.65
<b>MAS13 JUDY MASTREAN</b>		
10-2839.211.000.00.00/2830211	MEDICAL INSURANCE	\$280.23
10-2839.211.000.00.00/2830211	MEDICAL INSURANCE	\$556.26
	<b>Vendor Total</b>	<b>\$836.49</b>
<b>MAX53 MAXIM HEALTHCARE SERVICES, INC.</b>		
10-2440.330.000.10.00/244033010	Nursing Services - Purch Other Prof Svc	\$1,823.75
10-2440.330.000.10.00/244033010	Nursing Services - Purch Other Prof Svc	\$1,287.75
10-2440.330.000.10.00/244033010	Nursing Services - Purch Other Prof Svc	\$1,405.00
10-2440.330.000.10.00/244033010	Nursing Services - Purch Other Prof Svc	\$3,337.00
10-2440.330.000.10.00/244033010	Nursing Services - Purch Other Prof Svc	\$3,194.75
10-2440.330.000.30.00/244033030	Nursing Services - Purch Other Prof Svc	\$2,637.50
10-2440.330.000.30.00/244033030	Nursing Services - Purch Other Prof Svc	\$1,842.50
10-2440.330.000.30.00/244033030	Nursing Services - Purch Other Prof Svc	\$866.25
10-2440.330.000.30.00/244033030	Nursing Services - Purch Other Prof Svc	\$3,212.50
10-2440.330.000.30.00/244033030	Nursing Services - Purch Other Prof Svc	\$3,083.75
	<b>Vendor Total</b>	<b>\$22,690.75</b>

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<b>MCG52 MCGRAW-HILL EDUCATION, INC.</b>		
<b>MCGRAW-HILL SCHOOL EDUCATION,</b>		
10-1110.618.000.35.00/1161835	SOFTWARE SUPPLIES & LICENSING - MIDDLE SCHOOL	\$7,188.00
<b>MET06 METCO SUPPLY INC</b>		
10-1110.610.000.35.10/6103510	SUPPLIES - MIDDLE SCHOOL TECH ED	\$99.00
<b>MFA06 M F ATHLETIC CO</b>		
10-3288.610.000.00.00/3288610	Track - Boys & Girls - GENERAL SUPPLIES	\$629.00
10-3288.610.000.00.00/3288610	Track - Boys & Girls - GENERAL SUPPLIES	\$629.00
	<b>Vendor Total</b>	<b>\$1,258.00</b>
<b>MID20 MIDWESTERN INTERMEDIATE UNIT IV</b>		
10-2271.580.411.14.00/227158041114	TRAVEL	\$603.00
<b>GM01 GARY MIGNOGNA</b>		
10-2834.580.000.00.00/2834580	TRAVEL	\$49.38
<b>89DMI DIANE MITSCH</b>		
10-1110.211.000.19.00/110021119	ELEMENTARY - MEDICAL INSURANCE	\$1,438.26
<b>MOB23 MOBILE STORAGE GROUP</b>		
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$67.00
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$67.00
10-2620.442.000.35.00/262044235	RENTAL-EQUIP&VEHICLES	\$62.10
	<b>Vendor Total</b>	<b>\$196.10</b>
<b>MOR33 DANIEL J. MORGAN</b>		
10-1290.322.000.30.00/129032230	ESY/IV - Purch Prof Educ Services - SECONDARY	\$1,813.50
<b>MRJ03 MR JOHN OF PITTSBURGH</b>		
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$105.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$104.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$111.20
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$111.20
	<b>Vendor Total</b>	<b>\$431.40</b>
<b>A*9389 BARBARA MURPHY</b>		
10-2250.211.000.19.00/225021119	ELEMENTARY - MEDICAL INSURANCE	\$1,101.84
<b>31LM LYNN MUSGRAVE</b>		
10-1241.211.000.30.00/124121130	SECONDARY - MEDICAL INSURANCE	\$1,680.30
<b>30LM LEE MYERS</b>		
10-2271.580.000.35.00/227158035	TRAVEL - MIDDLE SCHOOL	\$112.95
<b>NAP21 NAPA AUTO/TRUCK PARTS OF ETNA</b>		
10-2620.610.000.31.23/6103123	MAINT - GEN SUP - HS	\$698.00
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$29.10
	<b>Vendor Total</b>	<b>\$727.10</b>
<b>NAS01 NASCO</b>		
10-1110.610.000.31.11/6103111	SUPPLIES - HS MATH	\$83.22
<b>NEF01 NEFF COMPANY</b>		
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$29.50
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$264.69
	<b>Vendor Total</b>	<b>\$294.19</b>



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<b>NEO01 NEOPOST</b>		
10-2360.530.000.00.37/236053037	POSTAGE	\$332.99
<b>NIC06 NICKLAS SUPPLY</b>		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$68.99
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$74.34
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$53.63
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$107.78
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$129.28
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$3.77
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$9.55
	<b>Vendor Total</b>	<b>\$447.34</b>
<b>NO052 NOODLE TOOLS, INC</b>		
10-2250.648.000.35.00/225064835	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$264.00
<b>A*9990 NORTH ALLEGHENY VOLLEYBALL BOOSTERS</b>		
10-3291.580.000.00.00/3291580	Volleyball - Boys - TRAVEL	\$400.00
<b>NOR29 NORTHEASTERN ENVELOPE CO</b>		
10-2330.610.000.00.00/2330610	GENERAL SUPPLIES	\$124.34
10-2519.610.000.00.00/2510610	FINANCIAL - GENERAL SUPPLIES	\$444.21
	<b>Vendor Total</b>	<b>\$568.55</b>
<b>BO21 BRYAN O'BLACK</b>		
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$180.00
<b>OFF03 OFFICE DEPOT BUSINESS SVC. DIV.</b>		
10-1110.610.000.11.02/116101102	BURCHFIELD - GENERAL SUPPLIES	\$89.32
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$239.65
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$54.09
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$59.96
10-2250.610.000.31.00/225061031	HS - GENERAL SUPPLIES	\$31.98
10-2250.610.000.35.00/225061035	IS - GENERAL SUPPLIES	\$34.12
10-2250.610.000.35.00/225061035	IS - GENERAL SUPPLIES	\$182.99
10-2370.610.000.00.00/2370610	GENERAL SUPPLIES	\$66.40
10-2611.610.000.31.00/261061031	GENERAL SUPPLIES	\$29.94
10-2611.610.000.31.00/261061031	GENERAL SUPPLIES	\$99.99
10-2611.610.000.31.00/261061031	GENERAL SUPPLIES	\$44.86
	<b>Vendor Total</b>	<b>\$933.30</b>
<b>OPE52 OPENARC</b>		
<b>OA SYSTEMS, LLC</b>		
10-2818.618.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$1,000.00
<b>ORI06 ORIENTAL TRADING CO INC</b>		
10-1211.610.000.10.00/121161010	LIFE SKILLS -GENERAL SUPPLIES - ELEMENTARY	\$214.95
<b>PEN21 PA MUNICIPAL SVC CO</b>		
10-2334.330.000.00.00/2334330	PURCH OTHER PROF SVC	\$50.00
<b>PAR27 PARCO SCIENTIFIC CO</b>		
10-1110.610.000.35.13/6103513	SUPPLIES - MIDDLE SCHOOL SCIENCE	\$28.00
<b>PAR22 PARTS NOW INC.</b>		
10-1110.438.000.13.00/1143813	MAINT&REPAIR INFOR TECH EQ/INFRA - MARZOLF	\$695.20
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$238.00
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$69.00
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$-11.20

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		<b>Vendor Total</b>
		<b>\$991.00</b>
<b>PSY01 PEARSON, CLINICAL ASSESSMENT</b>		
10-2140.610.000.10.00/214061010	ELEMENTARY-GENERALSUPPLIES	\$277.16
10-2140.610.000.10.00/214061010	ELEMENTARY-GENERALSUPPLIES	\$511.68
10-2140.610.000.10.00/214061010	ELEMENTARY-GENERALSUPPLIES	\$1,271.39
10-2140.610.000.30.00/214061030	SECONDARY-GENERALSUPPLIES	\$135.00
10-2140.610.000.30.00/214061030	SECONDARY-GENERALSUPPLIES	\$906.53
		<b>Vendor Total</b>
		<b>\$3,101.76</b>
<b>PEG23 PEGASUS PRESS, INC.</b>		
10-2250.648.000.11.00/225064811	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$206.85
<b>PES21 PESI, INC</b>		
10-2111.580.000.30.00/211058030	PUPIL PERS - TRAVEL - SECONDARY	\$99.00
<b>PES06 PESTCO INC</b>		
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$70.00
10-2620.430.000.12.23/4301223	MAINT - REPAIRS - JEFFERY	\$40.00
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$40.00
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$30.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$120.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$120.00
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$200.00
		<b>Vendor Total</b>
		<b>\$620.00</b>
<b>PIO06 PIONEER MANUFACTURING CO</b>		
10-3288.610.000.00.00/3288610	Track - Boys & Girls - GENERAL SUPPLIES	\$461.04
<b>PIT74 PITTSBURGH PULIC SCHOOLS</b>		
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$1,551.10
<b>PIT12 PITTSBURGH CARTRIDGE CO</b>		
10-1110.618.000.12.00/1161812	SOFTWARE SUPPLIES & LICENSING - JEFFERY	\$623.00
10-2818.618.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$195.00
		<b>Vendor Total</b>
		<b>\$818.00</b>
<b>PIT59 PITTSBURGH MAILING</b>		
10-2360.530.000.00.37/236053037	POSTAGE	\$1,121.16
<b>PIT41 PITTSBURGH POST-GAZETTE</b>		
10-2519.549.000.00.00/2510540	ADVERTISING	\$363.45
<b>PIT46 PITTSBURGH WATER COOLER</b>		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$25.20
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$6.95
		<b>Vendor Total</b>
		<b>\$32.15</b>
<b>PMF01 PMF RENTALS</b>		
<b>PLUNKETT MOTOR FREIGHT</b>		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$90.00
<b>POR01 PORT AUTHORITY OF ALLEGHENY COUNTY</b>		
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$195.00
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$292.50
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$118.00
		<b>Vendor Total</b>
		<b>\$605.50</b>

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<b>PRE11 PRESSLEY RIDGE</b>		
10-1231.568.000.10.00/123156810	EMOTIONAL SUP - TUITION/APR-PRRI-DC - ELEM	\$1,650.00
<b>PRO32 PROMAXIMA MANUFACTURING, LTD</b>		
10-3259.610.000.00.00/3259610	Basketball - Girls - GENERAL SUPPLIES	\$5,473.00
10-3265.610.000.00.00/3265610	Football - GENERAL SUPPLIES	\$5,473.00
	<b>Vendor Total</b>	<b>\$10,946.00</b>
<b>PEN26 PSBA/PENNSYLVANIA SCHOOL BOARDS ASSO</b>		
10-2310.580.000.00.00/2310580	TRAVEL	\$381.60
10-2310.580.000.00.00/2310580	TRAVEL	\$431.60
	<b>Vendor Total</b>	<b>\$813.20</b>
<b>PUB03 PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS</b>		
10-1110.230.000.00.00/11230	RETIREMENT	\$837.89
<b>QUA62 QUALITY BOOKS</b>		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$380.61
<b>QUE01 QUEST DIAGNOSTICS</b>		
10-2839.330.000.00.00/2830330	PURCH OTHER PROF SVC	\$35.50
<b>RAC21 RACO INDUSTRIES</b>		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$51.22
<b>SR35 SHIRLEY RANKIN</b>		
10-2271.580.000.31.00/227158031	TRAVEL- HIGH SCHOOL	\$109.83
<b>CR31 CLINT RAUSCHER</b>		
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$30.00
<b>RAY01 RAYBURG APPLIANCE SERVICE, INC.</b>		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$220.59
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$455.48
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$225.50
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$1,403.06
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$563.75
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$783.79
	<b>Vendor Total</b>	<b>\$3,652.17</b>
<b>REAL3 REALLY GOOD STUFF</b>		
10-3299.610.000.00.00/3299610	Misc Athletics - GENERAL SUPPLIES	\$182.38
<b>RES06 RESERVE TOWNSHIP</b>		
10-2331.330.000.00.00/2331330	PURCH OTHER PROF SVC EARNED INCOME TAX	\$8.09
10-2790.330.000.00.00/2790330	CROSSING GUARDS	\$2,645.40
	<b>Vendor Total</b>	<b>\$2,653.49</b>
<b>A*9730 DIANA ROCK</b>		
10-1211.610.000.10.00/121161010	LIFE SKILLS -GENERAL SUPPLIES - ELEMENTARY	\$151.02
10-2111.580.000.10.00/211058010	PUPIL PERS - TRAVEL = ELEM	\$48.68
	<b>Vendor Total</b>	<b>\$199.70</b>
<b>ROE88 W L ROENIGK</b>		
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$6,192.92
10-2730.513.000.00.55/273051355	STDNT TRAN SVC-CHAPERONES	\$884.80
10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$6,443.24
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$8,428.39
	<b>Vendor Total</b>	<b>\$21,949.35</b>

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<b>ROS01 ROSEN PUBLISHING CO</b>		
10-2250.648.000.15.00/225064815	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ROGERS	\$761.50
<b>ROS06 ROSSI FLOOR TECHNOLOGIES</b>		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$28.00
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$202.72
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$18.50
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$92.50
	<b>Vendor Total</b>	<b>\$341.72</b>
<b>SAG35 SAGE VISION TECHNOLOGY, INC.</b>		
10-1224.750.000.10.00/122475010	Blind Or Visual Impaired - Equip-original & Addl	\$2,788.00
<b>SCH44 SCHAEGLER YESCO</b>		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$1,359.86
10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$1,359.86
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$1,401.08
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$175.27
	<b>Vendor Total</b>	<b>\$4,296.07</b>
<b>SCH12 SCHERER LOCK &amp; SUPPLY INC.</b>		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$47.10
<b>SCH36 SCHOOL HEALTH CORPORATION</b>		
10-2440.610.000.10.00/244061010	ELEMENTARY - GENERAL SUPPLIES	\$41.00
<b>SCH70 SCHWAAB, INC.</b>		
10-2120.610.000.31.00/212061031	GUIDANCE - GENERAL SUPPLIES - HIGH SCHOOL	\$39.25
<b>SCO06 SCOTT ELECTRIC</b>		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$214.48
<b>89SE SUE SENCHUR</b>		
10-1241.211.000.30.00/124121130	SECONDARY - MEDICAL INSURANCE	\$1,130.58
<b>SEN34 SENECA VALLEY BOYS VOLLEYBALL BOOSTERS</b>		
10-3291.580.000.00.00/3291580	Volleyball - Boys - TRAVEL	\$375.00
<b>SHA07 SHALER AREA CAFETERIA ACCT</b>		
10-1243.610.000.30.00/124361030	GIFTED - GENERAL SUPPLIES - SECONDARY	\$20.00
10-2271.610.000.00.00/2271610	GEN SUP	\$386.10
10-2271.610.000.00.00/2271610	GEN SUP	\$359.01
10-2310.610.000.00.00/2310610	BOARD SVC - GENERAL SUPPLIES	\$165.75
10-2310.610.000.00.00/2310610	BOARD SVC - GENERAL SUPPLIES	\$116.28
10-2839.610.000.00.00/2830610	GENERAL SUPPLIES	\$172.50
10-6999.000.000.00.00/6999	MISCELLANEOUS REVENUE	\$108.89
	<b>Vendor Total</b>	<b>\$1,328.53</b>
<b>82AA SHALER AREA HIGH SCHOOL</b>		
10-3215.580.000.31.00/321558031	Band/major/flag/drill Tm - HS - TRAVEL	\$614.00
10-3221.410.000.00.00/3221410	Chorus - CLEANING SERVICES	\$207.00
10-3221.611.000.00.00/3221611	Chorus - UNIFORMS	\$109.95
10-3236.580.000.00.00/3236580	ORCHESTRA/STRINGS - TRAVEL	\$236.00
	<b>Vendor Total</b>	<b>\$1,166.95</b>
<b>82APC SHALER AREA HIGH SCHOOL</b>		
10-3257.599.000.00.00/3257599	Basketball - Boys - MISC PURCHASED SERVICES	\$1,065.00
10-3259.599.000.00.00/3259599	Basketball - Girls - MISC PURCHASED SERVICES	\$1,260.00
10-3280.599.000.00.00/3280599	Swimming - Boys & Girls - MISC PURCHASED SERVICES	\$280.00

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<b>82APC SHALER AREA HIGH SCHOOL</b>		
10-3281.580.000.00.00/3281580	Bowling - Boys & Girls - Travel	\$96.00
10-3295.580.000.00.00/3295580	Wrestling - TRAVEL	\$200.00
	<b>Vendor Total</b>	<b>\$2,901.00</b>
<b>SHA04 SHALER AREA HOCKEY CLUB</b>		
<b>SHALER AREA HOCKEY</b>		
10-3245.860.000.00.00/3245860	Hockey/Boys-Lacrosse/Crew - GRANTS-COMMUNITY SVC	\$9,500.00
<b>35AA SHALER AREA MIDDLE SCHOOL</b>		
10-1241.610.000.30.00/124161030	LEARNING SUPPORT - GENERAL SUP - SECONDARY	\$55.00
<b>01SPC SHALER AREA SPECIAL EDUC PETTY CASH</b>		
10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$38.98
<b>SHA11 TOWNSHIP OF SHALER</b>		
10-2331.330.000.00.00/2331330	PURCH OTHER PROF SVC EARNED INCOME TAX	\$2,604.59
10-2620.422.000.35.00/262042235	ELECTRICITY -MIDDLE SCHOOL	\$80.55
10-2620.422.000.35.00/262042235	ELECTRICITY -MIDDLE SCHOOL	\$80.55
10-3249.350.000.35.00/324935035	Misc Activities - SECURITY/SAFETY SERVICES	\$649.00
10-3265.591.000.00.00/3265591	Football - SECURITY/POLICE SVC	\$1,963.50
	<b>Vendor Total</b>	<b>\$5,378.19</b>
<b>SB31 BECKY SHANKO</b>		
10-2831.211.000.00.00/000000001081	Supervision Of Staff Svcs - Medical Insurance - Non-categori	\$1,746.00
<b>SHI01 SHIFFLER EQUIPMENT SALES INC</b>		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$319.48
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$139.46
	<b>Vendor Total</b>	<b>\$458.94</b>
<b>SOC58 SOCIETY FOR HUMAN RESOURCE MGT</b>		
10-2839.810.000.00.00/2830810	DUES & FEES	\$190.00
<b>STA08 STAPLES ADVANTAGE</b>		
10-1110.610.000.15.11/116101511	ROGERS - GENERAL SUPPLIES	\$42.79
<b>89SS SHERRY SULLIVAN</b>		
10-2831.211.000.00.00/000000001081	Supervision Of Staff Svcs - Medical Insurance - Non-categori	\$1,586.50
<b>SUN56 SUNBURY CONTROLS, INC.</b>		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$125.20
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$287.10
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$98.99
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$175.35
	<b>Vendor Total</b>	<b>\$686.64</b>
<b>01LT LISA TAGMYER</b>		
10-2160.580.000.00.00/2160580	SOCIAL WK - TRAVEL	\$33.52
<b>TON06 TONAS GRAPHICS</b>		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$395.00
10-2380.610.000.11.00/238061011	PRINCIPAL - SUPPLIES - BURCHFIELD	\$153.56
10-2380.610.000.12.00/238061012	PRINCIPAL - GENERAL SUPPLIES - JEFFERY	\$153.56
10-2380.610.000.13.00/238061013	PRINCIPAL - GENERAL SUPPLIES - MARZOLF	\$153.56
10-2380.610.000.14.00/238061014	PRINCIPAL - GENERAL SUPPLIES - RESERVE	\$153.56
10-2380.610.000.15.00/238061015	PRINCIPAL - GENERAL SUPPLIES - ROGERS	\$153.56
10-3249.610.000.35.00/324961035	Misc Activities - GENERAL SUPPLIES	\$-469.00

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Account Number	Description	Amount
	<b>Vendor Total</b>	<b>\$693.80</b>
<b>TRI44 TRI-STATE FLOORING, INC</b>		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$11,595.00
<b>TRI05 TRIBUNE REVIEW (FOR ADS ONLY)</b>		
	<b>TRIB TOTAL MEDIA</b>	
10-2519.549.000.00.00/2510540	ADVERTISING	\$553.35
10-2519.549.000.00.00/2510540	ADVERTISING	\$51.60
10-3390.430.000.00.00/3390430	COMM WEIGHT ROOM - REPAIRS/MAINTENANCE	\$273.00
	<b>Vendor Total</b>	<b>\$877.95</b>
<b>TUC08 TUCKER ARENSBERG, PC</b>		
10-2350.330.000.00.00/2350330	PROF SVCS. LEGAL COSTS	\$6,089.68
10-2350.330.000.00.00/2350330	PROF SVCS. LEGAL COSTS	\$17,972.73
	<b>Vendor Total</b>	<b>\$24,062.41</b>
<b>UGI53 UGI ENERGY SERVICES, LLC</b>		
10-2620.621.000.14.00/262062114	NATURAL GAS - RESERVE	\$732.39
<b>UHA01 U-HAUL</b>		
10-3265.599.000.00.00/3265599	Football - MISC PURCHASED SERVICES	\$69.03
10-3265.599.000.00.00/3265599	Football - MISC PURCHASED SERVICES	\$104.05
	<b>Vendor Total</b>	<b>\$173.08</b>
<b>UNI30 UNIVERSITY OF PITTSBURGH</b>		
10-2122.330.000.31.00/212233031	COUNSELING -PURCH OTHER PROF SVC - HIGH SCH	\$20,000.00
<b>SHA03 UPMC</b>		
10-1231.568.000.30.00/123156830	EMOTIONAL SUP - TUITION/APPR PRIVATE - SECONDARY	\$825.00
<b>UPM52 UPMC</b>		
10-3299.330.000.00.00/3299330	Misc Athletics - PURCH OTHER PROF SVC	\$10,250.00
<b>VSY21 V-SYSTEMS</b>		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$541.00
<b>WAT03 THE EDUCATION CENTER / WATSON INSTITUTE</b>		
	<b>THE WATSON INSTITUTE</b>	
10-1270.563.890.10.00/127056389010	MULTI- HNDCP - TUITION/PRIVATE SCH - ACCESS - ELEM	\$2,330.00
10-1270.563.890.30.00/127056389030	MULTI- HNDCPD - TUITION/PRIVATE SCH - ACCESS - SECONDARY	\$4,783.50
	<b>Vendor Total</b>	<b>\$7,113.50</b>
<b>WES36 WESTERN PA SCHOOL FOR BLIND CHILDREN</b>		
10-1224.322.000.10.00/122432210	VISUAL IMP - PROF EDUCATION SERV-IU - ELEM	\$332.00
<b>WES35 WESTERN PA SCHOOL FOR THE DEAF</b>		
10-1221.561.000.10.00/122156110	ELEMENTARY - TUITION/LEA W/I STATE	\$5,310.00
<b>WES32 WEST PENN LACO INC</b>		
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	\$17.50
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$17.50
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$48.76
	<b>Vendor Total</b>	<b>\$188.64</b>
<b>WOO16 WOODWIND &amp; BRASSWIND</b>		
10-3215.750.000.00.00/3215750	Band/major/flag/drill Tm - EQUIP-ORIGINAL & ADDL	\$1,825.00

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Account Number	Description	Amount
<b>WOR21 WORLD BOOK SCHOOL &amp; LIBRARY</b>		
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$899.00
<b>A*9732 THERESE ZYHOWSKI</b>		
10-1110.211.000.31.00/110021131	ELEMENTARY - MEDICAL INSURANCE	\$1,839.54
	<b>Report Total</b>	<b>\$1,386,316.56</b>

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
<b>10-0101.001.000.00.00 CITIZENS BANK</b>											
00160425	01/05/16	SCH82	SCHOLASTIC, INC					\$94,723.32	20160101	CC	R
		BURCHFIELD - BOOKS	116401105 / 10-1110.640.000.11.05	20150744	F	01/05/16	11452762	48,034.35			
		MARZOLF - BOOKS	116401305 / 10-1110.640.000.13.05	20150750	F	01/05/16	11461222	46,688.97			
00160426	01/05/16	SH054	SHOP 'N SAVE					\$1,000.00	20160101	CC	V
		SUPPLIES - HS FAMILY & CONSUMER SCIENCE	116103109 / 10-1110.610.000.31.09			01/05/16	*VJANUARY 2016	1,000.00			
00160427	01/08/16	ZZ29	RONDA J. WINNECOUR					\$2,549.09	20160191	CC	R
		EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	047025 / 10-0470.025.000.00.00			01/08/16	PY-VD13E-20160108P	2,549.09			
00160428	01/08/16	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$39,174.29	20160191	CC	R
		EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00			01/08/16	PY-VD07-20160108P	39,174.29			
00160429	01/08/16	ZZ27	PHEAA					\$312.00	20160191	CC	R
		EMPLOYEE - PHEAA ATTACHMENT	047025 / 10-0470.025.000.00.00			01/08/16	PY-VD20-20160108P	312.00			
00160430	01/08/16	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$92.61	20160191	CC	R
		EMPLOYEE - TEACHER DUES	047030 / 10-0470.030.000.00.00			01/08/16	PY-VD04-20160108P	92.61			
00160431	01/08/16	ZZ16	TEAMSTERS LOCAL 205					\$3,369.00	20160191	CC	R
		EMPLOYEE - CUSTODIAN DUES	047032 / 10-0470.032.000.00.00			01/08/16	PY-VD06-20160108P	3,369.00			
00160432	01/08/16	ZZ17	TEAMSTERS LOCAL 205					\$4,821.00	20160191	CC	R
		EMPLOYEE - CLERICAL DUES	047031 / 10-0470.031.000.00.00			01/08/16	PY-VD05-20160108P	4,821.00			
00160433	01/08/16	GAPAL	Great American Plan Administrators Inc					\$23,631.33	20160191	CC	R
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00			01/08/16	PY-VD01L-20160108P	1,676.00			
		EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00			01/08/16	PY-VD01C-20160108P	4,714.48			
		EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00			01/08/16	PY-VD01I-20160108P	2,830.48			
		EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00			01/08/16	PY-VD01M-20160108P	945.67			
		EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	04701 / 10-0470.001.000.00.00			01/08/16	PY-VD01G-20160108P	1,550.00			



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<b>10-0101.001.000.00.00 CITIZENS BANK</b>											
00160433	01/08/16	GAPA1	Great American Plan Administrators Inc					\$23,631.33	20160191	CC	R
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 /		10-0470.001.000.00.00	01/08/16 PY-VD01Q-20160108P	3,029.07			
			EMPLOYEE - T.S.A. - N FOR MBR SVSC	04701 /		10-0470.001.000.00.00	01/08/16 PY-VD01N-20160108P	150.00			
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 /		10-0470.001.000.00.00	01/08/16 PY-VR03-20160108P	300.00			
			EMPLOYEE - ROTH - 5 FOR REED	04701 /		10-0470.001.000.00.00	01/08/16 PY-VR05-20160108P	50.00			
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 /		10-0470.001.000.00.00	01/08/16 PY-VR01-20160108P	290.00			
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 /		10-0470.001.000.00.00	01/08/16 PY-VD01E-20160108P	2,711.77			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 /		10-0470.001.000.00.00	01/08/16 PY-VD01R-20160108P	3,340.57			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 /		10-0470.001.000.00.00	01/08/16 PY-VR04-20160108P	2,043.29			
00160434	01/08/16	ZZ70	WINDHAM PROFESSIONALS, INC					\$119.00	20160191	CC	R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025 /		10-0470.025.000.00.00	01/08/16 PY-VD22-20160108P	119.00			
99990893	01/29/16	ZZ05	PA UNEMPLOYMENT COMPENSATION					\$6,634.11	20160199	WT	R
			EMPLOYEE - PA Unemployment Compensation	047015 /		10-0470.015.000.00.00	10/16/15 PY-PAUC-20151016Q	961.79			
			EMPLOYEE - PA Unemployment Compensation	047015 /		10-0470.015.000.00.00	10/02/15 PY-PAUC-20151002Q	909.67			
			EMPLOYEE - PA Unemployment Compensation	047015 /		10-0470.015.000.00.00	10/30/15 PY-PAUC-20151030Q	985.45			
			EMPLOYEE - PA Unemployment Compensation	047015 /		10-0470.015.000.00.00	12/11/15 PY-PAUC-20151211Q	938.12			
			EMPLOYEE - PA Unemployment Compensation	047015 /		10-0470.015.000.00.00	11/27/15 PY-PAUC-20151127Q	973.57			
			EMPLOYEE - PA Unemployment Compensation	047015 /		10-0470.015.000.00.00	12/24/15 PY-PAUC-20151224Q	955.47			
			EMPLOYEE - PA Unemployment Compensation	047015 /		10-0470.015.000.00.00	11/13/15 PY-PAUC-20151113Q	910.04			
99990901	01/12/16	ZZ13	PUBLIC SCHOOL EMPLOYEES' RETIREMENT					\$1,467,166.87	20160199	WT	R

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10-0101.001.000.00.00			CITIZENS BANK								
99990901	01/12/16	2213	PUBLIC SCHOOL EMPLOYES' RETIREMENT					\$1,467,166.87	20160195	WT	R
			EMPLOYER - Retirement Sabbatical 7.50%	047531 / 10-0475.031.000.00.00		07/24/15	PY-RSD7-201507240	261.85			
			EMPLOYER - Retirement 6.50%	047531 / 10-0475.031.000.00.00		08/21/15	PY-RTD6-201508210	1,393.50			
			EMPLOYER - Retirement 7.5% (post 7/1/11)	047531 / 10-0475.031.000.00.00		09/18/15	PY-RTE7-201509180	31,755.27			
			EMPLOYER - Retirement 6.50%	047531 / 10-0475.031.000.00.00		09/04/15	PY-RTD6-201509040	4,285.55			
			EMPLOYER - Retirement 7.50%	047531 / 10-0475.031.000.00.00		07/10/15	PY-RTD7-201507100	180,397.65			
			EMPLOYER - Retirement 6.50%	047531 / 10-0475.031.000.00.00		09/18/15	PY-RTD6-201509180	4,415.74			
			EMPLOYER - Retirement 6.50%	047531 / 10-0475.031.000.00.00		08/07/15	PY-RTD6-201508070	1,247.25			
			EMPLOYER - Retirement Sabbatical 7.50%	047531 / 10-0475.031.000.00.00		08/07/15	PY-RSD7-201508070	261.85			
			EMPLOYER - Retirement 6.50%	047531 / 10-0475.031.000.00.00		07/24/15	PY-RTD6-201507240	1,274.00			
			EMPLOYER - Retirement 10.3%	047531 / 10-0475.031.000.00.00		07/10/15	PY-RTF10-201507100	1,208.93			
			EMPLOYER - Retirement 6.25%	047531 / 10-0475.031.000.00.00		09/18/15	PY-RTC6-201509180	639.69			
			EMPLOYER - Retirement 6.25%	047531 / 10-0475.031.000.00.00		09/04/15	PY-RTC6-201509040	639.69			
			EMPLOYER - Retirement Sabbatical 7.50%	047531 / 10-0475.031.000.00.00		09/18/15	PY-RSD7-201509180	780.16			
			EMPLOYER - Retirement Sabbatical 7.50%	047531 / 10-0475.031.000.00.00		08/21/15	PY-RSD7-201508210	261.85			
			EMPLOYER - Retirement Sabbatical 7.50%	047531 / 10-0475.031.000.00.00		09/04/15	PY-RSD7-201509040	780.16			
			EMPLOYER - Retirement 10.3%	047531 / 10-0475.031.000.00.00		07/24/15	PY-RTF10-201507240	1,431.81			
			EMPLOYER - Retirement Sabbatical 7.50%	047531 / 10-0475.031.000.00.00		07/10/15	PY-RSD7-201507100	261.85			
			EMPLOYER - Retirement 10.3%	047531 / 10-0475.031.000.00.00		08/07/15	PY-RTF10-201508070	1,486.12			
			EMPLOYER - Retirement 7.5% (post 7/1/11)	047531 / 10-0475.031.000.00.00		08/07/15	PY-RTE7-201508070	10,439.92			
			EMPLOYER - Retirement 7.5% (post 7/1/11)	047531 / 10-0475.031.000.00.00		07/24/15	PY-RTE7-201507240	10,271.57			
			EMPLOYER - Retirement 7.5% (post 7/1/11)	047531 / 10-0475.031.000.00.00		08/21/15	PY-RTE7-201508210	9,893.80			
			EMPLOYER - Retirement 7.5% (post 7/1/11)	047531 / 10-0475.031.000.00.00		09/04/15	PY-RTE7-201509040	28,178.20			

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<b>10-0101.001.000.00.00 CITIZENS BANK</b>											
99990901	01/12/16	ZZ13	PUBLIC SCHOOL EMPLOYES' RETIREMENT					\$1,467,166.87	20160195	WT	R
	EMPLOYER - Retirement	10.3%	047531 / 10-0475.031.000.00.00			09/04/15	PY-RTF10-201509040	3,732.23			
	EMPLOYER - Retirement	10.3%	047531 / 10-0475.031.000.00.00			09/18/15	PY-RTF10-201509180	4,584.15			
	EMPLOYER - Retirement	7.5%	047531 / 10-0475.031.000.00.00 (post 7/1/11)			07/10/15	PY-RTE7-201507100	8,992.81			
	EMPLOYER - Retirement	7.50%	047531 / 10-0475.031.000.00.00			09/18/15	PY-RTD7-201509180	301,984.75			
	EMPLOYER - Retirement	7.50%	047531 / 10-0475.031.000.00.00			08/07/15	PY-RTD7-201508070	190,370.99			
	EMPLOYER - Retirement	7.50%	047531 / 10-0475.031.000.00.00			07/24/15	PY-RTD7-201507240	187,205.09			
	EMPLOYER - Retirement	7.50%	047531 / 10-0475.031.000.00.00			08/21/15	PY-RTD7-201508210	186,552.57			
	EMPLOYER - Retirement	6.50%	047531 / 10-0475.031.000.00.00			07/10/15	PY-RTD6-201507100	1,207.21			
	EMPLOYER - Retirement	10.3%	047531 / 10-0475.031.000.00.00			08/21/15	PY-RTF10-201508210	1,208.93			
	EMPLOYER - Retirement	7.50%	047531 / 10-0475.031.000.00.00			09/04/15	PY-RTD7-201509040	289,761.73			

**Totals For Bank Account 10-0101.001.000.00.00 CITIZENS BANK**

	Total	Count		Total	Count
Computer Check	169,791.64	10	Outstanding	0.00	0
Hand Check	0.00	0	Reconciled	1,642,592.62	11
Wire Transfer	1,473,800.98	2	Stop Payment	0.00	0
			Voids	1,000.00	1

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Vendor #	Vendor Name	Description	Acct #	Amount
HOR01	HORIZON SOFTWARE INTERNATIONAL, LLC	END-USER NEW EQ&LONG-TERM SOFTWARE	3100.758	\$613.12
NUT01	THE NUTRITION GROUP	ADM/MGT FEES	3100.572	\$7,832.80
	THE NUTRITION GROUP	BREAD	3100.571	\$19,763.63
	THE NUTRITION GROUP	CLEANING	3100.572	\$4,437.26
	THE NUTRITION GROUP	DAIRY	3100.571	\$27,915.57
	THE NUTRITION GROUP	DESSERT	3100.571	\$21,976.23
	THE NUTRITION GROUP	FRESH & FROZEN	3100.571	\$19,107.38
	THE NUTRITION GROUP	GROCERIES	3100.571	\$33,069.60
	THE NUTRITION GROUP	LABOR COSTS	3100.572	\$198,833.67
	THE NUTRITION GROUP	MEATS	3100.571	\$33,427.67
	THE NUTRITION GROUP	MGT. PAYROLL	3100.572	\$7,161.79
	THE NUTRITION GROUP	PAPER	3100.572	\$12,082.20
			<b>Total for THE NUTRITION GROUP</b>	<b>\$385,607.80</b>
			<b>Report Total</b>	<b>\$386,220.92</b>

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<u>Vendor #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Acct #</u>	<u>Amount</u>
MOB23	MOBILE STORAGE GROUP	REPAIRS/MAINTENANCE	4600.430	\$265.71
MRJ03	MR JOHN OF PITTSBURGH	REPAIRS/MAINTENANCE	4600.430	\$510.00
			<b>Report Total</b>	<b>\$775.71</b>

**SHALER AREA SCHOOL DISTRICT  
FUND PROFILES & INVESTMENTS  
Jan-16**

**GENERAL FUND**

Beginning Balance January 1, 2016		\$17,107,538.46
Receipts	\$12,149,193.01	
Disbursements	\$6,276,857.72	
Ending Balance January 31, 2016		\$22,979,873.75

**SUMMARY OF INVESTMENTS - GENERAL FUND**

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
Citizens	Checking	0.00%	LIQUID	\$440,063.42
PSDLAF	MAX	0.17%	LIQUID	\$2,443,598.10
PSDLAF	CD	0.40%	3/23/2016	\$245,000.00
PSDLAF	FLEX	0.20%	LIQUID	\$2,000,000.00
PSDLAF	FLEX	0.25%	LIQUID	\$8,000,000.00
PSDLAF	FLEX	0.33%	LIQUID	\$6,000,000.00
PSDLAF	MAX	0.17%	LIQUID	\$582,501.06
PLGIT	CLASS	0.04%	LIQUID	\$2,522,316.80
PLGIT	PLUS	0.10%	LIQUID	\$6,394.37
PLGIT	CD	0.75%	7/27/2016	\$248,000.00
PLGIT	CD	0.75%	7/27/2016	\$248,000.00
PLGIT	CD	1.05%	8/15/2016	\$244,000.00
<b>Total</b>				<b>\$22,979,873.75</b>

**BOND FUND**

Beginning Balance January 1, 2016		\$9,715,184.79
Receipts	\$1,578.54	
Disbursements	\$0.00	
Ending Balance January 31, 2016		\$9,716,763.33

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	0.20%	LIQUID	\$216,763.33
PSDLAF	FLEX	0.20%	LIQUID	\$9,500,000.00
				<b>\$9,716,763.33</b>

**FUND PROFILES & INVESTMENTS**

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

Beginning Balance January 1, 2016			\$368,549.63
	Receipts	\$53.94	
	Disbursements	\$6,158.57	
Ending Balance January 31, 2016			\$362,445.00

<b>Financial Institution</b>	<b>Investment Type</b>	<b>Interest Rate</b>	<b>Maturity</b>	<b>Amount</b>
PSDLAF	MAX	0.01%	LIQUID	\$362,445.00
<b>TOTAL</b>				<b>\$362,445.00</b>

**CAFETERIA FUND**

Beginning Balance January 1, 2016			\$293,523.93
	Receipts	\$283,048.40	
	Disbursements	\$260,034.95	
Ending Balance January 31, 2016			\$316,537.38

<b>Financial Institution</b>	<b>Investment Type</b>	<b>Interest Rate</b>	<b>Maturity</b>	<b>Amount</b>
PSDLAF	MAX	0.00%	LIQUID	\$316,537.38
				<b>\$316,537.38</b>

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SUP C.1D - FUND 10 REVENUES

		Anticipated	Adjustments	YTD Revenue	Current Revenue	Remaining	
		Revenue		Received	Received	Balance	%Used
ALL	10 Fund 10						
	6000 Revenue - Local Sources						
	6111 Cur Real Estate Tax						
	001 Etna	2,166,026.00	0.00	2,056,286.91	68,007.51	109,739.09	94
	002 Millvale	1,614,002.00	0.00	1,549,190.15	408,778.84	64,811.85	95
	003 Reserve	3,008,969.00	0.00	2,828,675.01	55,103.25	180,293.99	94
	004 Shaler	34,225,141.00	0.00	32,897,880.38	252,298.96	1,327,260.62	96
	6111 Function (R) Total	41,014,138.00	0.00	39,332,032.45	784,188.56	1,682,105.55	95
	6113 Public Utility Realty Tx						
	000	60,000.00	0.00	54,182.69	0.00	5,817.31	90
	6113 Function (R) Total	60,000.00	0.00	54,182.69	0.00	5,817.31	90
	6143 Cur Act 511 Opt Tax						
	001 Etna	8,000.00	0.00	2,960.42	13.86	5,039.58	37
	002 Millvale	4,100.00	0.00	1,304.00	130.98	2,796.00	31
	003 Reserve	1,000.00	0.00	873.05	3.67	126.95	87
	004 Shaler	32,000.00	0.00	9,738.13	4,643.84	22,261.87	30
	6143 Function (R) Total	45,100.00	0.00	14,875.60	4,792.35	30,224.40	32
	6151 Cur Earned Income Tax						
	001 Etna	371,000.00	0.00	181,148.87	32,638.74	189,851.13	48
	002 Millvale	206,000.00	0.00	148,072.35	31,782.92	57,927.65	71
	003 Reserve	330,000.00	0.00	196,647.52	45,042.00	133,352.48	59
	004 Shaler	3,870,000.00	0.00	2,141,587.13	128,361.72	1,728,412.87	55
	6151 Function (R) Total	4,777,000.00	0.00	2,667,455.87	237,825.38	2,109,544.13	55
	6153 Real Estate Transfers						
	000	340,000.00	0.00	307,410.30	38,742.17	32,589.70	90
	6153 Function (R) Total	340,000.00	0.00	307,410.30	38,742.17	32,589.70	90
	6411 Del Real Estate Tax						
	001 Etna	340,000.00	0.00	102,995.61	42,379.39	237,004.39	30
	002 Millvale	150,000.00	0.00	101,541.52	-364,285.90	48,458.48	67
	003 Reserve	120,000.00	0.00	49,929.00	19,185.50	70,071.00	41
	004 Shaler	1,550,000.00	0.00	694,291.16	138,440.37	855,708.84	44
	6411 Function (R) Total	2,160,000.00	0.00	948,757.29	-164,280.64	1,211,242.71	43



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**SUP C.1D - FUND 10 REVENUES**

	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	10,000.00	0.00	0.00	0.00	10,000.00	0
002 Millvale	36,000.00	0.00	13,333.16	0.00	22,666.84	37
003 Reserve	20,000.00	0.00	4,582.70	132.50	15,417.30	22
004 Shaler	260,000.00	0.00	107,762.00	15,174.25	152,238.00	41
6451 Function (R) Total	326,000.00	0.00	125,677.86	15,306.75	200,322.14	38
6510 Earnings On Investments						
000	75,000.00	0.00	17,999.49	5,874.48	57,000.51	24
6510 Function (R) Total	75,000.00	0.00	17,999.49	5,874.48	57,000.51	24
6710 Admission-student Events						
000	50,000.00	0.00	41,540.00	5,883.00	8,460.00	83
6710 Function (R) Total	50,000.00	0.00	41,540.00	5,883.00	8,460.00	83
6740 Athletic Physicals						
000	5,000.00	0.00	230.00	0.00	4,770.00	4
6740 Function (R) Total	5,000.00	0.00	230.00	0.00	4,770.00	4
6790 Student Activity Contrib						
000	5,000.00	0.00	0.00	0.00	5,000.00	0
6790 Function (R) Total	5,000.00	0.00	0.00	0.00	5,000.00	0
6832 IDEA Federal Pass Through						
000	789,297.00	0.00	395,062.10	0.00	394,234.90	50
6832 Function (R) Total	789,297.00	0.00	395,062.10	0.00	394,234.90	50
6836 FEDERAL ARRA RACE TO THE TOP						
000	0.00	0.00	19,397.00	0.00	-19,397.00	-999
6836 Function (R) Total	0.00	0.00	19,397.00	0.00	-19,397.00	-999
6910 Rentals						
006 Classrooms	6,000.00	0.00	0.00	0.00	6,000.00	0
6910 Function (R) Total	6,000.00	0.00	0.00	0.00	6,000.00	0

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SUP C.1D - FUND 10 REVENUES

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6920 Contrib. & Donations From						
000	0.00	0.00	89,586.49	2,000.00	-89,586.49	-999
6920 Function (R) Total	0.00	0.00	89,586.49	2,000.00	-89,586.49	-999
6980 Rev From Community Act						
000	65,000.00	0.00	16,934.00	0.00	48,066.00	26
095 Fitness Program	30,000.00	0.00	6,103.00	0.00	23,897.00	20
6980 Function (R) Total	95,000.00	0.00	23,037.00	0.00	71,963.00	24
6999 All Other Revenues Not						
000	1,500.00	0.00	1,595.73	-395.64	-95.73	106
6999 Function (R) Total	1,500.00	0.00	1,595.73	-395.64	-95.73	106
6000 Function (R) Total	49,749,035.00	0.00	44,038,839.87	929,936.41	5,710,195.13	88
7000 Revenue - State Sources						
7110 Basic Instr Subsidies						
000	11,335,402.00	0.00	4,508,712.00	4,508,712.00	6,826,690.00	39
7110 Function (R) Total	11,335,402.00	0.00	4,508,712.00	4,508,712.00	6,826,690.00	39
7140 Charter Schools						
000	114,718.00	0.00	0.00	0.00	114,718.00	0
7140 Function (R) Total	114,718.00	0.00	0.00	0.00	114,718.00	0
7160 1305 & 1306 Tuition						
000	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
7220 Subsidy/vocational Ed						
000	20,000.00	0.00	0.00	0.00	20,000.00	0
7220 Function (R) Total	20,000.00	0.00	0.00	0.00	20,000.00	0
7271 Sp Ed-reg Program						
000	3,538,889.00	0.00	1,987,624.00	1,987,624.00	1,551,265.00	56
7271 Function (R) Total	3,538,889.00	0.00	1,987,624.00	1,987,624.00	1,551,265.00	56

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**SUP C.1D - FUND 10 REVENUES**

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
7000 Revenue - State Sources						
7310 Subsidy/transportation						
000	1,850,000.00	0.00	976,082.32	976,082.32	873,917.68	52
7310 Function (R) Total	1,850,000.00	0.00	976,082.32	976,082.32	873,917.68	52
7320 Subsidy/rental & Sf Pmt						
000	1,250,000.00	0.00	46,887.67	0.00	1,203,112.33	3
7320 Function (R) Total	1,250,000.00	0.00	46,887.67	0.00	1,203,112.33	3
7330 Subs/medical & Dental						
000	90,000.00	0.00	85,703.83	85,703.83	4,296.17	95
7330 Function (R) Total	90,000.00	0.00	85,703.83	85,703.83	4,296.17	95
7340 Property Tax Relief Pmt						
000	2,039,301.00	0.00	2,039,301.46	0.00	-0.46	100
7340 Function (R) Total	2,039,301.00	0.00	2,039,301.46	0.00	-0.46	100
7501 Pa Block Accountability Grant						
000	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	0.00	0.00	594,689.00	594,689.00	-594,689.00	-999
7505 Function (R) Total	0.00	0.00	594,689.00	594,689.00	-594,689.00	-999
7810 Social Security Subsidy						
000	1,500,000.00	0.00	857,514.39	857,514.39	642,485.61	57
7810 Function (R) Total	1,500,000.00	0.00	857,514.39	857,514.39	642,485.61	57
7820 Retirement Subsidy						
000	4,460,000.00	0.00	2,143,500.32	2,143,500.32	2,316,499.68	48
7820 Function (R) Total	4,460,000.00	0.00	2,143,500.32	2,143,500.32	2,316,499.68	48
7000 Function (R) Total	26,687,945.00	0.00	13,240,014.99	11,153,825.86	13,447,930.01	49

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SUP C.1D - FUND 10 REVENUES

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
8000 Revenue - Federal Source						
8514 Nclb-title I-improving						
000	690,000.00	0.00	263,865.49	263,865.49	426,134.51	38
8514 Function (R) Total	690,000.00	0.00	263,865.49	263,865.49	426,134.51	38
8515 Nclb-title Ii-preparing						
000	198,500.00	0.00	66,788.89	66,788.89	131,711.11	33
8515 Function (R) Total	198,500.00	0.00	66,788.89	66,788.89	131,711.11	33
8518 Title V Programs						
000	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	350,000.00	0.00	295,224.99	0.00	54,775.01	84
8810 Function (R) Total	350,000.00	0.00	295,224.99	0.00	54,775.01	84
8000 Function (R) Total	1,249,062.00	0.00	625,879.37	330,654.38	623,182.63	50
9000 Other Financing Sources						
9500 Refund/prior Yrs Exp						
000	0.00	0.00	88,271.75	0.00	-88,271.75	-999
9500 Function (R) Total	0.00	0.00	88,271.75	0.00	-88,271.75	-999
9990 Insurance Recoveries						
000	0.00	0.00	50,730.16	0.00	-50,730.16	-999
9990 Function (R) Total	0.00	0.00	50,730.16	0.00	-50,730.16	-999
9999 Fund Balance						
000	1,250,000.00	0.00	0.00	0.00	1,250,000.00	0
010 PSERS Retirement Reserve	675,000.00	0.00	0.00	0.00	675,000.00	0
9999 Function (R) Total	1,925,000.00	0.00	0.00	0.00	1,925,000.00	0
9000 Function (R) Total	1,925,000.00	0.00	139,001.91	0.00	1,785,998.09	7
10 Fund (R) Total	79,611,042.00	0.00	58,043,736.14	12,414,416.65	21,567,305.86	72
Report Totals	79,611,042.00	0.00	58,043,736.14	12,414,416.65	21,567,305.86	72

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C.1D SUPPLEMENT - FUND 10  
EXPENDITURE-FUNCTION 2

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
1000 Instruction						
1100 Instruction-regular Prog						
100 Salaries	18,810,466.00	7,470,857.30	1,350,221.98	0.00	11,339,608.70	40
200 Benefits	12,288,204.00	5,006,765.70	791,775.86	0.00	7,281,438.30	41
300 Purchased Prof/tech Svc	53,000.00	107,600.00	0.00	0.00	-54,600.00	203
400 Purchased Property Svc	64,100.00	25,330.97	2,478.01	4,576.70	34,192.33	47
500 Other Purchased Services	807,910.00	410,133.81	189,562.35	804.50	396,971.69	51
600 Supplies	1,200,249.00	823,328.57	133,462.08	64,167.70	312,752.73	74
700 Property	619,077.00	433,987.29	2,209.00	15,490.22	169,599.49	73
1100 ** Functio Total	33,843,006.00	14,278,003.64	2,469,709.28	85,039.12	19,479,963.24	42
1200 Instruction-special Prog						
100 Salaries	5,452,384.00	2,545,618.01	416,324.14	0.00	2,906,765.99	47
200 Benefits	3,083,803.00	1,836,857.55	275,891.34	0.00	1,246,945.45	60
300 Purchased Prof/tech Svc	1,030,000.00	397,201.07	29,475.30	0.00	632,798.93	39
500 Other Purchased Services	1,420,295.00	405,981.81	59,886.61	0.00	1,014,313.19	29
600 Supplies	49,300.00	38,095.18	2,268.46	2,838.44	8,366.38	83
700 Property	19,000.00	10,653.00	0.00	5,381.00	2,966.00	84
800 Other Objects	0.00	1,750.00	1,750.00	0.00	-1,750.00	-999
1200 ** Functio Total	11,054,782.00	5,236,156.62	785,595.85	8,219.44	5,810,405.94	47
1300 Vocational Education						
100 Salaries	48,265.00	20,784.50	3,779.00	0.00	27,480.50	43
200 Benefits	25,372.00	7,218.48	1,310.56	0.00	18,153.52	28
400 Purchased Property Svc	4,153.00	4,125.00	2,062.50	0.00	28.00	99
500 Other Purchased Services	1,282,280.00	897,582.00	0.00	0.00	384,698.00	70
1300 ** Functio Total	1,360,070.00	929,709.98	7,152.06	0.00	430,360.02	68
1400 Other Instruct Prog						
100 Salaries	815,009.00	324,383.68	58,940.76	0.00	490,625.32	40
200 Benefits	411,409.00	203,165.74	35,025.93	0.00	208,243.26	49
500 Other Purchased Services	225,000.00	40,544.62	14,452.22	0.00	184,455.38	18
600 Supplies	14,350.00	338.00	0.00	451.41	13,560.59	6
1400 ** Functio Total	1,465,768.00	568,432.04	108,418.91	451.41	896,884.55	39
1000 ** Function (E) Total	47,723,626.00	21,012,302.28	3,370,876.10	93,709.97	26,617,613.75	44

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C.1D SUPPLEMENT - FUND 10  
 EXPENDITURE-FUNCTION 2

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
2000 Support Services						
2100 Pupil Personnel						
100 Salaries	1,460,540.00	864,608.28	137,564.16	0.00	595,931.72	59
200 Benefits	909,953.00	570,003.25	84,628.56	0.00	339,949.75	63
300 Purchased Prof/tech Svc	93,400.00	46,543.34	7,667.78	0.00	46,856.66	50
400 Purchased Property Svc	3,100.00	0.00	0.00	0.00	3,100.00	0
500 Other Purchased Services	9,400.00	6,918.69	2,210.41	15.00	2,466.31	74
600 Supplies	85,300.00	29,464.04	4,411.20	10,626.61	45,209.35	47
800 Other Objects	1,200.00	574.00	300.00	0.00	626.00	48
2100 ** Functio Total	2,562,893.00	1,518,111.60	236,782.11	10,641.61	1,034,139.79	60
2200 Instructional Staff Svc						
100 Salaries	833,275.00	339,223.17	60,222.34	0.00	494,051.83	41
200 Benefits	384,038.00	222,546.09	33,601.38	0.00	161,491.91	58
300 Purchased Prof/tech Svc	100,000.00	86,977.49	0.00	0.00	13,022.51	87
400 Purchased Property Svc	16,950.00	772.74	0.00	0.00	16,177.26	5
500 Other Purchased Services	17,375.00	6,427.49	2,850.59	315.00	10,632.51	39
600 Supplies	193,428.00	56,638.58	12,110.02	72,235.19	64,554.23	67
700 Property	28,778.00	333.94	333.94	1,636.79	26,807.27	7
800 Other Objects	2,740.00	0.00	0.00	0.00	2,740.00	0
2200 ** Functio Total	1,576,584.00	712,919.50	109,118.27	74,186.98	789,477.52	50
2300 Administration						
100 Salaries	2,070,506.00	1,105,271.14	155,437.08	0.00	965,234.86	53
200 Benefits	1,059,384.00	651,122.69	93,111.74	0.00	408,261.31	61
300 Purchased Prof/tech Svc	325,000.00	109,638.31	16,567.15	0.00	215,361.69	34
400 Purchased Property Svc	66,500.00	27,655.42	3,797.19	0.00	38,844.58	42
500 Other Purchased Services	148,000.00	66,977.78	7,093.67	332.99	80,689.23	45
600 Supplies	34,926.00	24,358.93	4,496.67	1,450.33	9,116.74	74
700 Property	5,000.00	2,239.00	0.00	0.00	2,761.00	45
800 Other Objects	58,875.00	21,777.78	1,085.00	0.00	37,097.22	37
2300 ** Functio Total	3,768,191.00	2,009,041.05	281,588.50	1,783.32	1,757,366.63	53
2400 Pupil Health						
Salaries	537,407.00	256,540.00	41,584.62	0.00	280,864.14	48

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C.1D SUPPLEMENT - FUND 10  
EXPENDITURE-FUNCTION 2  
Remaining  
Balance Used

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
200 Benefits	297,308.00	170,855.03	26,111.56	0.00	126,452.97	57

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**C.1D SUPPLEMENT - FUND 10**  
**EXPENDITURE-FUNCTION 2**

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
2000 Support Services						
2400 Pupil Health						
300 Purchased Prof/tech Svc	303,500.00	103,481.41	15,321.09	0.00	200,018.59	34
400 Purchased Property Svc	850.00	294.00	0.00	0.00	556.00	35
500 Other Purchased Services	640.00	0.00	0.00	0.00	640.00	0
600 Supplies	13,900.00	8,561.97	84.55	860.20	4,477.83	68
700 Property	810.00	0.00	0.00	0.00	810.00	0
2400 ** Functio Total	1,154,415.00	539,735.27	83,101.82	860.20	613,819.53	47
2500 Business						
100 Salaries	393,033.00	211,506.93	21,492.33	0.00	181,526.07	54
200 Benefits	197,161.00	137,204.88	23,381.20	0.00	59,956.12	70
300 Purchased Prof/tech Svc	30,000.00	52,136.31	12,272.51	0.00	-22,136.31	174
400 Purchased Property Svc	129,500.00	15,060.36	92,212.94	0.00	114,439.64	12
500 Other Purchased Services	9,000.00	1,585.81	1,359.66	0.00	7,414.19	18
600 Supplies	6,050.00	101,129.48	341.11	6,606.00	-101,685.48	1781
800 Other Objects	1,500.00	580.00	0.00	0.00	920.00	39
2500 ** Functio Total	766,244.00	519,203.77	151,059.75	6,606.00	240,434.23	69
2600 Oper & Maint Of Plant						
100 Salaries	2,987,369.00	1,605,285.16	212,024.01	0.00	1,382,083.84	54
200 Benefits	1,591,974.00	993,441.85	135,833.18	0.00	598,532.15	62
300 Purchased Prof/tech Svc	102,250.00	56,852.82	18,082.09	650.00	44,747.18	56
400 Purchased Property Svc	1,409,985.80	721,252.65	107,018.60	125,963.85	562,769.30	60
500 Other Purchased Services	252,816.00	296,271.68	7,881.11	0.00	-43,455.68	117
600 Supplies	878,184.20	327,248.49	72,259.23	60,299.29	490,636.42	44
700 Property	94,000.00	0.00	0.00	0.00	94,000.00	0
800 Other Objects	3,000.00	856.00	0.00	0.00	2,144.00	29
2600 ** Functio Total	7,319,579.00	4,001,208.65	553,098.22	186,913.14	3,131,457.21	57
2700 Student Transportation						
100 Salaries	21,820.00	13,303.02	1,464.00	0.00	8,516.98	61
200 Benefits	14,908.00	9,039.93	1,034.96	0.00	5,868.07	61
300 Purchased Prof/tech Svc	87,000.00	2,065.45	0.00	0.00	84,934.55	2
500 Other Purchased Services	4,570,000.00	1,154,421.17	568,854.76	0.00	3,415,578.83	25
Supplies	78,130.00	-15,80	-18,027.94	0.00	93,938.63	-20



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C.1D SUPPLEMENT - FUND 10  
 EXPENDITURE-FUNCTION 2

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
2700 ** Functio Total	4,771,858.00	1,163,020.94	553,325.78	0.00	3,608,837.06	24

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C.1D SUPPLEMENT - FUND 10

EXPENDITURE-FUNCTION 2

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
2000 Support Services						
2800 Central						
100 Salaries	729,346.00	429,289.07	51,942.69	0.00	300,056.93	59
200 Benefits	392,880.00	242,534.80	33,814.76	0.00	150,345.20	62
300 Purchased Prof/tech Svc	33,000.00	21,146.80	0.00	6,228.70	5,624.50	83
400 Purchased Property Svc	25,000.00	0.00	0.00	0.00	25,000.00	0
500 Other Purchased Services	19,765.00	4,394.44	414.18	0.00	15,370.56	22
600 Supplies	176,350.00	105,331.41	2,115.90	11,908.12	59,110.47	66
700 Property	280,000.00	16,024.95	2,554.00	0.00	263,975.05	6
800 Other Objects	3,620.00	655.10	100.00	110.00	2,854.90	21
2800 ** Functio Total	1,659,961.00	819,376.57	90,941.53	18,246.82	822,337.61	50
2900 Other Support Services						
500 Other Purchased Services	58,500.00	56,576.26	56,576.26	0.00	1,923.74	97
2900 ** Functio Total	58,500.00	56,576.26	56,576.26	0.00	1,923.74	97
2000 ** Function (E) Total	23,638,225.00	11,339,193.61	2,115,592.24	299,238.07	11,999,793.32	49
3000 Oper Of Non-instr Svc						
3200 Student Activities/ath						
100 Salaries	892,671.00	513,215.08	96,478.99	0.00	379,455.92	57
200 Benefits	104,300.00	172,389.10	29,203.48	0.00	-68,089.10	165
300 Purchased Prof/tech Svc	53,700.00	15,887.52	672.06	37,000.00	812.48	98
400 Purchased Property Svc	37,200.00	3,990.72	849.44	25,049.00	8,160.28	78
500 Other Purchased Services	256,055.00	120,412.79	20,281.35	274.56	135,367.65	47
600 Supplies	118,995.00	85,593.76	20,011.41	61,092.46	-27,691.22	123
700 Property	21,675.00	5,636.25	0.00	1,825.00	14,213.75	34
800 Other Objects	19,060.00	2,828.00	0.00	600.00	15,632.00	18
3200 ** Functio Total	1,503,656.00	919,953.22	167,496.73	125,841.02	457,861.76	70
3300 Community Services						
100 Salaries	68,605.00	43,654.57	8,808.06	0.00	24,950.43	64
200 Benefits	1,374.00	10,024.98	1,902.98	0.00	-8,650.98	730
400 Purchased Property Svc	6,000.00	0.00	0.00	959.40	5,040.60	16
600 Supplies	7,350.00	6,661.11	425.58	0.00	688.89	91
3300 ** Functio Total	83,329.00	60,340.66	11,136.62	959.40	22,028.94	74

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C.1D SUPPLEMENT - FUND 10  
 EXPENDITURE-FUNCTION 2

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
3000 ** Function (E) Total	1,586,985.00	980,293.88	178,633.35	126,800.42	479,890.70	70

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C.1D SUPPLEMENT - FUND 10

EXPENDITURE-FUNCTION 2

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
5000 Other Financing Uses						
5100 See 5102 And 5110						
800 Other Objects	262,206.00	198,084.05	19,405.46	0.00	64,121.95	76
5100 ** Functio Total	262,206.00	198,084.05	19,405.46	0.00	64,121.95	76
5200 Fund Transfers						
900 Other Financing Uses	6,400,000.00	5,226,967.80	-5,192.33	0.00	1,173,032.20	82
5200 ** Functio Total	6,400,000.00	5,226,967.80	-5,192.33	0.00	1,173,032.20	82
5000 ** Function (E) Total	6,662,206.00	5,425,051.85	14,213.13	0.00	1,237,154.15	81
10 Fund (E) Total	79,611,042.00	38,756,841.62	5,679,314.82	519,748.46	40,334,451.92	49
Report Totals	79,611,042.00	38,756,841.62	5,679,314.82	519,748.46	40,334,451.92	49

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**SUPPLEMENT C.1D EXPENDITURES**  
**OBJECT**  
 %Used

ALL

10 Fund 10

100 Salaries

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	
111 Sal-administration-reg	2,268,890.00	1,310,089.83	173,981.97	0.00	958,800.17	58
120 Sal-professional-educ	47,840.00	27,732.75	3,697.70	0.00	20,107.25	58
121 Sal-prof-regular	24,520,706.00	9,929,552.06	1,794,441.75	0.00	14,591,153.94	40
122 Sal-prof-substitute	506,252.00	261,345.80	43,256.04	0.00	244,906.20	52
123 Sal-prof-extra Duty	508,809.00	298,694.29	49,127.55	0.00	210,114.71	59
131 Sal-other Professional	248,374.00	163,651.55	21,963.84	0.00	84,722.45	66
132 Sal-coach/sponsor/other	774,360.00	431,295.24	88,289.22	0.00	343,064.76	56
141 Sal-technical Support	163,749.00	83,868.39	9,971.06	0.00	79,880.61	51
151 Sal-clerical-regular	3,025,308.00	1,566,430.29	215,262.39	0.00	1,458,877.71	52
152 Sal-clerical-subs	100,040.00	66,860.33	8,632.56	0.00	33,179.67	67
153 Sal-clerical-overtime	26,875.00	40,554.65	1,073.47	0.00	-13,679.65	151
161 Sal-foremen-regular	85,280.00	49,200.00	6,560.00	0.00	36,080.00	58
171 Sal-maint-regular	591,631.00	342,682.84	46,365.40	0.00	248,948.16	58
173 Sal-maintenance-overtime	45,000.00	6,062.24	1,441.17	0.00	38,937.76	13
182 Sal-summer Subs	70,000.00	41,486.33	0.00	0.00	28,513.67	59
191 Sal-custodial-regular	1,982,582.00	1,059,599.91	144,415.79	0.00	922,982.09	53
192 Sal-custodial-subs	50,000.00	18,594.77	3,150.63	0.00	31,405.23	37
193 Sal-custodial-overtime	105,000.00	45,841.50	4,653.62	0.00	59,158.50	44
100 Object (E) Total	35,120,696.00	15,743,542.77	2,616,284.16	0.00	19,377,153.23	45

200 Benefits

211 Medical Insurance	7,934,782.00	4,277,010.12	606,432.13	0.00	3,657,771.88	54
212 Dental Insurance	458,715.00	250,091.89	35,816.16	0.00	208,623.11	55
213 Life Insurance	75,157.00	41,105.81	5,944.77	0.00	34,051.19	55
215 Eye Care Insurance	75,639.00	42,095.37	6,119.79	0.00	33,543.63	56
219 Other Health Benefits	50,000.00	76,355.19	13,350.00	0.00	-26,355.19	153
220 Social Security	2,660,365.00	1,189,002.73	197,637.44	0.00	1,471,362.27	45
230 Retirement	9,156,172.00	4,014,497.17	663,750.94	0.00	5,141,674.83	44
240 Tuition Reimbursement	5,400.00	3,000.00	3,000.00	0.00	2,400.00	56
250 Unemployment Comp	10,000.00	6,886.06	0.00	0.00	3,113.94	69
260 Workers Compensation	335,838.00	158,063.23	26,263.76	0.00	177,774.77	47
280 Other Post Employment Benefits	0.00	175,062.50	8,312.50	0.00	-175,062.50	-999
200 Object (E) Total	20,762,068.00	10,233,170.07	1,566,627.49	0.00	10,528,897.93	49

300 Purchased Prof/tech Svc

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**SUPPLEMENT C.1D EXPENDITURES**  
**OBJECT**  
**Used**

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	
322 Prof Education Serv-iu	983,000.00	487,565.89	2,394.50	0.00	495,434.11	50

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**SUPPLEMENT C.1D EXPENDITURES**  
**OBJECT**

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
300 Purchased Prof/tech Svc						
330 Purch Other Prof Svc	1,114,000.00	447,964.29	78,909.33	43,878.70	622,157.01	44
340 Purch Technical Svc	3,200.00	3,540.00	0.00	0.00	-340.00	111
350 Security/safety Services	108,700.00	60,460.34	18,754.15	0.00	48,239.66	56
390 Purch Other Prof Svc	1,950.00	0.00	0.00	0.00	1,950.00	0
300 Object (E) Total	2,210,850.00	999,530.52	100,057.98	43,878.70	1,167,440.78	47
400 Purchased Property Svc						
410 Cleaning Services	7,000.00	1,906.81	817.15	4,500.00	593.19	92
411 Disposal Services	41,800.00	23,643.58	7,341.00	30,418.20	-12,261.78	129
415 Laundry/linen Svc/dry Cl	250.00	0.00	0.00	0.00	250.00	0
422 Electricity	860,000.00	423,576.19	42,475.33	0.00	436,423.81	49
424 Water & Sewage	100,000.00	74,728.83	4,246.66	0.00	25,271.17	75
430 Repairs/maintenance	435,835.80	197,973.20	51,974.14	104,900.35	132,962.25	69
438 Maint&repair Infor Tech	73,600.00	23,872.47	913.00	14,630.43	35,097.10	52
440 Rentals	8,400.00	200.00	0.00	0.00	8,200.00	2
442 Rental-equip&vehicles	232,300.00	48,455.78	98,588.90	2,099.97	181,744.25	22
443 Rental-Capital Equip	4,153.00	4,125.00	2,062.50	0.00	28.00	99
400 Object (E) Total	1,763,338.80	798,481.86	208,418.68	156,548.95	808,307.99	54
500 Other Purchased Services						
510 Student Transport Svc	244,240.00	125,770.25	12,205.24	0.00	118,469.75	51
513 Stdnt Tran Svcc-cont	4,533,400.00	1,147,172.25	568,854.76	0.00	3,386,227.75	25
515 Stdnt Tran Svcc-public	5,200.00	0.00	0.00	0.00	5,200.00	0
516 Stdnt Tran Svcc-iu	31,000.00	7,248.92	0.00	0.00	23,751.08	23
521 Blanket Insurance	120,000.00	239,512.00	0.00	0.00	-119,512.00	200
522 Auto Liability Ins	25,000.00	16,455.00	0.00	0.00	8,545.00	66
523 General Prop/liab Ins	60,000.00	35,763.00	0.00	0.00	24,237.00	60
525 Bonding Insurance	9,900.00	2,648.03	2,033.00	0.00	7,251.97	27
529 Umbrella Insurance	37,000.00	23,459.00	0.00	0.00	13,541.00	63
530 Communications	58,800.00	26,074.95	4,066.95	332.99	32,392.06	45
538 Transport/telecommunications	87,816.00	38,918.37	7,669.51	0.00	48,897.63	44
549 ADVERTISING	10,000.00	3,114.14	1,172.75	0.00	6,885.86	31
561 Tuition/lea W/i State	563,000.00	252,364.28	26,848.66	0.00	310,635.72	45
562 Tuition Payments To Charter	800,000.00	406,185.30	188,279.68	0.00	393,814.70	51
563 Tuition/private Sch	0.00	31,409.66	9,489.88	0.00	-31,409.66	-999

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SUPPLEMENT C.1D EXPENDITURES  
OBJECT

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564 Tuition To Avts	1,282,280.00	897,582.00	0.00	0.00	384,698.00	70



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SUPPLEMENT C.1D EXPENDITURES OBJECT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Used
ALL						
10 Fund 10						
500 Other Purchased Services						
566 Tuition To Comm. Coll. & Tech	17,000.00	0.00	0.00	0.00	17,000.00	0
567 Tuition To Appr Priv Sch (APS)	600,000.00	0.00	0.00	0.00	600,000.00	0
568 Tuition-PA Priv Res Reh Inst	308,000.00	60,837.53	28,248.47	0.00	247,162.47	20
569 Tuition - Other	30,000.00	13,323.00	3,676.50	0.00	16,677.00	44
580 Travel	98,195.00	28,007.47	9,151.55	1,161.50	69,026.03	30
581 Championship Playoff Exp	10,000.00	2,897.50	0.00	0.00	7,102.50	29
590 Misc Purchased Services	1,500.00	390.00	0.00	0.00	1,110.00	26
591 Security/police Svc	14,900.00	20,157.87	4,339.96	247.56	-5,505.43	137
595 Iu Payments/withheld	58,500.00	56,576.26	56,576.26	0.00	1,923.74	97
598 Camp Food Service	2,750.00	1,467.17	0.00	0.00	1,282.83	53
599 Misc Purchased Services	68,555.00	30,894.40	8,810.00	0.00	37,660.60	45
500 Object (E) Total	9,077,036.00	3,468,228.35	931,423.17	1,742.05	5,607,065.60	38
600 Supplies						
610 General Supplies	1,085,465.45	690,177.83	81,262.73	170,192.02	225,095.60	79
611 Uniforms	36,902.75	23,671.20	2,051.82	10,517.99	2,713.56	93
617 Supplies	80,000.00	0.00	0.00	0.00	80,000.00	0
618 Software, Supplies & Licensing	501,544.00	341,633.20	19,691.20	21,499.24	138,411.56	72
621 Natural Gas	400,000.00	103,083.59	45,738.12	0.00	296,916.41	26
626 Gasoline	105,000.00	-6,201.76	-16,701.71	0.00	111,201.76	-6
640 Books	588,600.00	416,965.44	99,323.17	67,509.19	104,125.37	82
648 Books&periodicals On Elec	59,000.00	21,611.39	2,592.94	22,817.31	14,571.30	75
600 Object (E) Total	2,856,512.20	1,590,940.89	233,958.27	292,535.75	973,035.56	66
700 Property						
750 Equip-original & Addl	395,478.00	53,079.01	2,554.00	18,610.98	323,788.01	18
758 End-user New Eq&long-term	503,877.00	409,244.08	2,209.00	4,085.24	90,547.68	82
760 Equipment-replacement	132,785.00	6,333.40	116.00	1,484.19	124,967.41	6
768 End-user Repl Eq&long-term	36,200.00	217.94	217.94	152.60	35,829.46	1
700 Object (E) Total	1,068,340.00	468,874.43	5,096.94	24,333.01	575,132.56	46
800 Other Objects						
810 Dues & Fees	74,995.00	29,020.88	3,235.00	710.00	45,264.12	40
839 Interest-other Obligations	212,206.00	167,111.82	0.00	0.00	45,094.18	79
860 Grants-community Svc	15,000.00	0.00	0.00	0.00	15,000.00	0

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**SUPPLEMENT C.1D EXPENDITURES**  
**OBJECT**  
**Used**

	<b>Adjusted Budget</b>	<b>YTD Expended</b>	<b>Current Expended</b>	<b>Current Encumbrances</b>	<b>Remaining Balance</b>	
880 Refund/prior Yr Recpt	50,000.00	30,972.23	19,405.46	0.00	19,027.77	62

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	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	SUPPLEMENT C.1D EXPENDITURES OBJECT Used
ALL						
10 Fund 10						
800 Object (E) Total	352,201.00	227,104.93	22,640.46	710.00	124,386.07	65
900 Other Financing Uses						
930 Fund Transfers	6,400,000.00	5,226,967.80	-5,192.33	0.00	1,173,032.20	82
900 Object (E) Total	6,400,000.00	5,226,967.80	-5,192.33	0.00	1,173,032.20	82
10 Fund (E) Total	79,611,042.00	38,756,841.62	5,679,314.82	519,748.46	40,334,451.92	49
Report Totals	79,611,042.00	38,756,841.62	5,679,314.82	519,748.46	40,334,451.92	49

SHALER AREA SCHOOL DISTRICT  
CAFETERIA FUND  
OPERATING STATEMENT  
Oct-15

	Oct-15	Year to Date	Oct-14	Year to Date	Dollar +/-	%+/-
<b>INCOME</b>						
Sales	\$114,534.20	\$241,272.30	\$118,457.13	\$244,892.62	(\$3,620.32)	-1.50%
Estimated State & Federal Subsidy	\$99,917.24	\$218,408.34	\$107,414.74	\$220,235.00	(\$1,826.66)	-0.84%
<b>TOTAL INCOME</b>	<b>\$214,451.44</b>	<b>\$459,680.64</b>	<b>\$225,871.87</b>	<b>\$465,127.62</b>	<b>(\$5,446.98)</b>	<b>-1.18%</b>
<b>EXPENSES</b>		\$0.00				
Food	\$69,088.78	\$205,875.58	\$112,022.73	\$251,140.11	(\$45,264.53)	-21.99%
Labor	\$113,003.16	\$267,902.52	\$116,794.98	\$265,684.58	\$2,217.94	0.83%
Direct Cost	\$5,798.25	\$21,688.24	\$9,488.07	\$21,308.35	\$379.89	1.75%
Administrative Expense	\$2,402.70	\$9,610.80	\$2,600.32	\$10,401.29	(\$790.49)	-8.23%
Management Fee	\$1,513.70	\$6,054.80	\$1,638.20	\$6,552.81	(\$498.01)	-8.23%
<b>TOTAL EXPENSES</b>	<b>\$191,806.59</b>	<b>\$511,131.94</b>	<b>\$242,544.30</b>	<b>\$555,087.14</b>	<b>(\$43,955.20)</b>	<b>-8.60%</b>
<b>LESS OFFSETTING REVENUES</b>	<b>\$9,763.88</b>	<b>\$16,415.05</b>	<b>\$5,173.82</b>	<b>\$16,533.46</b>	<b>(\$118.41)</b>	<b>-0.72%</b>
<b>NET OPERATING EXPENSE</b>	<b>\$182,042.71</b>	<b>\$494,716.89</b>	<b>\$237,370.48</b>	<b>\$538,553.68</b>	<b>(\$43,836.79)</b>	<b>-8.86%</b>
<b>NET OPERATING PROFIT OR (LOSS)</b>	<b>\$32,408.73</b>	<b>(\$35,036.25)</b>	<b>(\$11,498.61)</b>	<b>(\$73,426.06)</b>	<b>\$38,389.81</b>	<b>-109.57%</b>
<b>NET PROFIT OR (LOSS)</b>	<b>\$32,408.73</b>	<b>(\$35,036.25)</b>	<b>(\$11,498.61)</b>	<b>(\$73,426.06)</b>	<b>\$38,389.81</b>	<b>-109.57%</b>
<b>LUNCH COUNTS</b>		\$0.00				
Type "A" Paid	27,266	\$57,861.00	29,556	59,366	(1,505)	-2.60%
Type "A" Free	19,530	\$43,334.00	21,246	44,412	(1,078)	-2.49%
Type "A" Reduced	2,634	\$5,970.00	3,533	7,549	(1,579)	-26.45%
<b>TOTAL TYPE "A" LUNCHESES</b>	<b>49,430</b>	<b>\$107,165.00</b>	<b>54,335</b>	<b>111,327</b>	<b>(4,162)</b>	<b>-3.88%</b>
<b>BREAKFAST COUNTS</b>		\$0.00				
Type "A" Paid	4,027	\$7,106.00	4,292	7,421	(315)	-4.43%
Type "A" Free	6,992	\$13,968.00	7,946	15,193	(1,225)	-8.77%
Type "A" Reduced	642	\$1,434.00	1,041	1,825	(391)	-27.27%
<b>TOTAL TYPE "A" BREAKFASTS</b>	<b>11,661</b>	<b>\$22,508.00</b>	<b>13,279</b>	<b>24,439</b>	<b>(1,931)</b>	<b>-8.58%</b>
<b>COMMODITY USAGE</b>	<b>\$ 12,841.09</b>	<b>\$34,892.80</b>	<b>8,603</b>	<b>18,496</b>	<b>16,396</b>	
<b>OPERATING PERIOD - DAYS OF OPERATION</b>	<b>21</b>	<b>47</b>	<b>22</b>	<b>46</b>	<b>1</b>	<b>2.13%</b>

SHALER AREA SCHOOL DISTRICT  
CAFETERIA FUND  
OPERATING STATEMENT  
Nov-15

	Nov-15	Year to Date	Nov-14	Year to Date	Dollar +/-	%+/-
<b>INCOME</b>						
Sales	\$93,142.83	\$334,415.13	\$93,059.33	\$337,951.95	(\$3,536.82)	-1.06%
Estimated State & Federal Subsidy	\$80,509.11	\$298,917.45	\$80,626.40	\$300,861.40	(\$1,943.95)	-0.65%
<b>TOTAL INCOME</b>	<b>\$173,651.94</b>	<b>\$633,332.58</b>	<b>\$173,685.73</b>	<b>\$638,813.35</b>	<b>(\$5,480.77)</b>	<b>-0.87%</b>
<b>EXPENSES</b>		\$0.00				
Food	\$86,171.30	\$292,046.88	\$74,974.37	\$326,114.48	(\$34,067.60)	-11.67%
Labor	\$92,992.30	\$360,894.82	\$90,985.57	\$356,670.15	\$4,224.67	1.17%
Direct Cost	\$10,721.21	\$32,409.45	\$7,283.12	\$28,591.47	\$3,817.98	11.78%
Administrative Expense	\$2,402.70	\$12,013.50	\$2,600.32	\$13,001.61	(\$988.11)	-8.22%
Management Fee	\$1,513.70	\$7,568.50	\$1,638.20	\$8,191.01	(\$622.51)	-8.23%
<b>TOTAL EXPENSES</b>	<b>\$193,801.21</b>	<b>\$704,933.15</b>	<b>\$177,481.58</b>	<b>\$732,568.72</b>	<b>(\$27,635.57)</b>	<b>-3.92%</b>
<b>LESS OFFSETTING REVENUES</b>	<b>\$3,731.29</b>	<b>\$20,146.34</b>	<b>\$3,428.59</b>	<b>\$19,962.05</b>	<b>\$184.29</b>	<b>0.91%</b>
<b>NET OPERATING EXPENSE</b>	<b>\$190,069.92</b>	<b>\$684,786.81</b>	<b>\$174,052.99</b>	<b>\$712,606.67</b>	<b>(\$27,819.86)</b>	<b>-4.06%</b>
<b>NET OPERATING PROFIT OR (LOSS)</b>	<b>(\$16,417.98)</b>	<b>(\$51,454.23)</b>	<b>(\$367.26)</b>	<b>(\$73,793.32)</b>	<b>\$22,339.09</b>	<b>-43.42%</b>
<b>NET PROFIT OR (LOSS)</b>	<b>(\$16,417.98)</b>	<b>(\$51,454.23)</b>	<b>(\$367.26)</b>	<b>(\$73,793.32)</b>	<b>\$22,339.09</b>	<b>-43.42%</b>
<b>LUNCH COUNTS</b>						
Type "A" Paid	21,734	79595	23,137	82,503	(2,908)	-3.65%
Type "A" Free	15,181	58515	16,047	60,459	(1,944)	-3.32%
Type "A" Reduced	2,196	8166	2,478	10,027	(1,861)	-22.79%
<b>TOTAL TYPE "A" LUNCHES</b>	<b>39,111</b>	<b>146276</b>	<b>41,662</b>	<b>152,989</b>	<b>(6,713)</b>	<b>-4.59%</b>
<b>BREAKFAST COUNTS</b>						
Type "A" Paid	3,103	10209	3,180	10,601	(392)	-3.84%
Type "A" Free	5,575	19543	5,895	21,088	(1,545)	-7.91%
Type "A" Reduced	489	1923	682	2,507	(584)	-30.37%
<b>TOTAL TYPE "A" BREAKFASTS</b>	<b>9,167</b>	<b>31675</b>	<b>9,757</b>	<b>34,196</b>	<b>(2,521)</b>	<b>-7.96%</b>
<b>COMMODITY USAGE</b>	<b>\$ 10,312.45</b>	<b>\$45,205.25</b>	<b>10,427</b>	<b>28,924</b>	<b>16,282</b>	<b>36.02%</b>
<b>OPERATING PERIOD - DAYS OF OPERATION</b>	<b>16</b>	<b>63</b>	<b>17</b>	<b>63</b>	<b>0</b>	<b>0.00%</b>

SHALER AREA SCHOOL DISTRICT  
CAFETERIA FUND  
OPERATING STATEMENT  
Dec-15

	Dec-15	Year to Date	Dec-14	Year to Date	Dollar +/-	% +/-
<b>INCOME</b>						
Sales	\$91,368.25	\$425,783.38	\$85,422.88	\$423,374.83	\$2,408.55	0.57%
Estimated State & Federal Subsidy	\$78,785.46	\$377,702.91	\$70,884.46	\$371,745.86	\$5,957.05	1.58%
<b>TOTAL INCOME</b>	<b>\$170,153.71</b>	<b>\$803,486.29</b>	<b>\$156,307.34</b>	<b>\$795,120.69</b>	<b>\$8,365.60</b>	<b>1.04%</b>
<b>EXPENSES</b>						
Food	\$64,292.80	\$356,339.68	\$73,934.77	\$400,049.25	(\$43,709.57)	-12.27%
Labor	\$100,704.23	\$461,599.05	\$84,172.81	\$440,842.96	\$20,756.09	4.50%
Direct Cost	\$6,360.58	\$38,770.03	\$5,925.39	\$34,516.86	\$4,253.17	10.97%
Administrative Expense	\$2,402.70	\$14,416.20	\$2,600.32	\$15,601.93	(\$1,185.73)	-8.22%
Management Fee	\$1,513.70	\$9,082.20	\$1,638.20	\$9,829.21	(\$747.01)	-8.22%
<b>TOTAL EXPENSES</b>	<b>\$175,274.01</b>	<b>\$880,207.16</b>	<b>\$168,271.49</b>	<b>\$900,840.21</b>	<b>(\$20,633.05)</b>	<b>-2.34%</b>
<b>LESS OFFSETTING REVENUES</b>	<b>\$2,676.85</b>	<b>\$22,823.19</b>		<b>\$19,962.05</b>	<b>\$2,861.14</b>	<b>12.54%</b>
<b>NET OPERATING EXPENSE</b>	<b>\$172,597.16</b>	<b>\$857,383.97</b>	<b>\$168,271.49</b>	<b>\$880,878.16</b>	<b>(\$23,494.19)</b>	<b>-2.74%</b>
<b>NET OPERATING PROFIT OR (LOSS)</b>	<b>(\$2,443.45)</b>	<b>(\$53,897.68)</b>	<b>(\$11,964.15)</b>	<b>(\$85,757.47)</b>	<b>\$31,859.79</b>	<b>-59.11%</b>
<b>NET PROFIT OR (LOSS)</b>	<b>(\$2,443.45)</b>	<b>(\$53,897.68)</b>	<b>(\$11,964.15)</b>	<b>(\$85,757.47)</b>	<b>\$31,859.79</b>	
<b>LUNCH COUNTS</b>						
Type "A" Paid	21,953	101548	20,872	103,375	(1,827)	-1.80%
Type "A" Free	15,504	74019	14,778	75,237	(1,218)	-1.65%
Type "A" Reduced	2,291	10457	2,343	12,370	(1,913)	-18.29%
<b>TOTAL TYPE "A" LUNCHES</b>	<b>39,748</b>	<b>186024</b>	<b>37,993</b>	<b>190,982</b>	<b>(4,958)</b>	<b>-2.67%</b>
<b>BREAKFAST COUNTS</b>						
Type "A" Paid	2,899	13108	2,388	12,989	119	0.91%
Type "A" Free	5,015	24558	4,914	26,002	(1,444)	-5.88%
Type "A" Reduced	450	2373	653	3,160	(787)	-33.16%
<b>TOTAL TYPE "A" BREAKFASTS</b>	<b>8,364</b>	<b>40039</b>	<b>7,955</b>	<b>42,151</b>	<b>(2,112)</b>	<b>-5.27%</b>
<b>COMMODITY USAGE</b>	<b>\$ 8,570.45</b>	<b>\$53,775.70</b>	<b>6,923</b>	<b>35,846</b>	<b>17,930</b>	<b>33.34%</b>
<b>OPERATING PERIOD - DAYS OF OPERATION</b>	<b>17</b>	<b>80</b>	<b>16</b>	<b>79</b>	<b>1</b>	<b>1.25%</b>

Snair Area Elementary School  
Quarterly Report

From: 07/01/2015  
To : 12/31/2015

**SPECIAL ACCOUNT**

From Account: 500  
To Account: 810

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
000500 Gardening (		0.00	0.00	0.00	58.57	0.00	58.57
000501 Music Dept/		0.00	0.00	0.00	14.00	0.00	14.00
000502 PPG Grant-DiDiano 4th	601.06	0.00	0.00	0.00	601.06	0.00	601.06
000503 Clerical Union	37.51	0.00	-34.80	0.00	2.71	0.00	2.71
000504 Music Dept Field Trip	0	0.00	0.00	0.00	0.00	0.00	0.00
000505 Science Fair	348.16	0.00	0.00	0.00	348.16	0.00	348.16
000508 Strings	0.00	370.00	-235.08	500.00	634.92	0.00	634.92
000509 chorus	0.0	0.00	0.00	500.00	500.00	0.00	500.00
000510 Band Account	330	689.00	-20.47	-1000.00	2970.94	0.00	2970.94
000515 Book Fair	7365.92	11176.58	8001.80	0.00	10540.70	0.00	10540.70
000520 Titan Trail	9746.70	0.00	1059.41	0.00	8687.29	0.00	8687.29
000530 ROBOTICS	84.0	0	0.00	0.00	84.00	0.00	84.00
000540 Flower Fund	350.10	18.00	-150.00	0.00	385.10	0.00	385.10
000550 Library Account	495.79	20.	0.00	0.00	516.22	0.00	516.22
000555 Robert C Bergstrom Bk	1131.00	0.0	0.00	0.00	1131.00	0.00	1131.00
000560 Lost Books	32.74	70.99	0.00	0.00	391.73	0.00	391.73
000570 Musical	1418.64	0	0.00	0.00	1418.64	0.00	1418.64
000580 Titan Fund	106.34	0.	0.00	0.00	106.34	0.00	106.34
000590 Misc. In & Out	452.19	1326.24	-1249.54	0.00	528.89	0.00	528.89
000600 ES Teacher Retirement	165.98	0.00	0.00	0.00	165.98	0.00	165.98
000610 PPG Grant/Carlisle/6ht	35.92	0.00	0.00	0.00	35.92	0.00	35.92
000640 Talent Show	1286.06	0.00	0.00	0.00	1286.06	0.00	1286.06
000660 Charles Gray Perf.	478.93	0.00	-636.55	0.00	-157.62	0.00	-157.62
000700 PPG/Grant-Oros	1000.00	1000.00	-1981.23	0.00	18.77	0.00	18.77
000810 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Group Total</b>	<b>28800.02</b>	<b>14838.24</b>	<b>-13368.88</b>	<b>0.00</b>	<b>30269.38</b>	<b>0.00</b>	<b>30269.38</b>
<b>Grand Total</b>	<b>28800.02</b>	<b>14838.24</b>	<b>-13368.88</b>	<b>0.00</b>	<b>30269.38</b>	<b>0.00</b>	<b>30269.38</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge

Bookkeeper:  
Principal.

Date: 1/19/16  
Date: 1/19/16

**Shaler Area Elementary School  
Quarterly Report**

From 12/01/2015  
To 12/31/2015

**SPECIAL ACCOUNT**

Ending Balance on statement dated 12/31/2015 ->	30269 48
Add Outstanding Deposits (Bank Deposits) -> +	0 00
Less Outstanding Checks -> -	0 00
	-----
Cash Balance as of 12/31/2015 ->	30269 48

Cash Balance for Checking as of 12/01/2015 ->	30002 88
Add Total Deposits (Bank Deposits) -> +	246 00
Less Total Checks and Withdrawls -> -	-20 60
	-----
Cash Balance as f 12/31/2015 ->	30269 48

Summary of Asset Accounts

Account	Beg Bal	Recpt/JV	Disb/JV	Transfers	End Bal
-----	-----	-----	-----	-----	-----
000990 Petty Cash	0 00	0 0	0 00	0 00	0 00
000991 Cash On Hand	0 00	246 0	0 00	-246 00	0.00
000992 Checking	30002 88	0 00	-20 60	246 00	30269 48
000993 Savings	0 00	0 0	0 00	0 00	0 00
000994 Investments	0 00	00	0 00	0 00	0 00
	-----	-----	-----	-----	-----
<b>Asset Totals</b>	30002 88	246 00	-20 60	0 00	30269 48

I have reviewed the above ledger report and attached reports for the current month I find them accurate and complete to the best of my knowledge

Bookkeeper  
Principal

Date \_\_\_/\_\_\_/\_\_\_  
Date 1-9-16



Shaler Area Elementary School  
Quarterly Report

From: 07/01/2015

From Account: 104

To : 12/31/2015

To Account: 810

## ACTIVITIES ACCOUNT

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
000105 class of 2016	0.00	0.00	0.00	0.00	0.00	0.00	.00
000150 General Activities	4991.71	52.00	-933.00	0.00	4110.71	0.00	4110.71
000160 Titan Shop	2016.17	2082.00	-2233.54	0.00	1864.63	0.00	1864.63
000260 SAGE	13.08	0.00	0.00	0.00	13.08	0.00	13.08
000280 Yearbook (Memory Book)	2511.95	3778.20	-142.58	0.00	6147.57	0.00	6147.57
000305 Arts and Crafts Club	46.56	92.00	0.00	0.00	138.56	0.00	138.56
000310 Bowling Club	3235.24	3115.00	-2787.31	0.00	3562.93	0.00	3562.93
000320 Zoo Bus	662.80	1007.00	-1172.04	0.00	497.76	0.00	497.76
000330 Golf Club	756.41	0.00	-114.85	0.00	641.56	0.00	641.56
000350 Photo Club	165.01	0.00	0.00	0.00	165.01	0.00	165.01
000360 Winter Sports	719.28	0.00	0.00	0.00	719.28	0.00	719.28
000370 World Culture	160.28	0.00	-25.89	0.00	134.39	0.00	134.39
000380 Framing Craft Club	440.48	0.00	0.00	0.00	440.48	0.00	440.48
000390 Grant Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000400 Running Club	44.92	0.00	0.00	0.00	44.92	0.00	44.92
000502 Team 5B	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000503 Team 5C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000501 Team 6A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000603 Team 6C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000604 Team 6D	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000810 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Group Total</b>	<b>15763.89</b>	<b>10126.20</b>	<b>-7409.21</b>	<b>0.00</b>	<b>18480.88</b>	<b>0.00</b>	<b>18480.88</b>
<b>Grand Total</b>	<b>15763.89</b>	<b>10126.20</b>	<b>-7409.21</b>	<b>0.00</b>	<b>18480.88</b>	<b>0.00</b>	<b>18480.88</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Principal: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

**Shaler Area Elementary School  
Quarterly Report**

**ACTIVITIES ACCOUNT**

From 12/01/2015  
To 12/31/2015

Ending Balance on statement dated 12/31/2015 ->	18480 88
Add Outstanding Deposits (Bank Deposits) -> +	0 00
Less Outstanding Checks -> -	0 00
	-----
Cash Balance as of 12/31/2015 ->	18480 88

Cash Balance for Checking as of 12/01/2015 ->	18497 38
Add Total Deposits (Bank Deposits) -> +	-16 50
Less Total Checks and Withdrawals -> -	0 00
	-----
Cash Balance as of 12/31/2015 ->	18480 88

Summary of Asset Accounts

Account	Beg Bal	Recpt/JV	Disb/JV	Transfers	End Bal
-----	-----	-----	-----	-----	-----
000990 Petty Cash	0 00	0 00	0 00	0 00	0 00
000991 Cash On Hand	0 00	-16 50	0 00	16 50	0 00
000992 Checking	18497 38	0 00	0 00	-16 50	18480 88
000993 Savings	0 00	0 00	0 00	0 00	0 00
994 Investments	0 00	0 00	0 00	0 00	0 00
	-----	-----	-----	-----	-----
<b>Asset Totals</b>	1 49 3	-1	0 00	0 00	18480 88

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and competent to the best of my knowledge.

Bookkeeper  
Principal

Date \_\_\_/\_\_\_/\_\_\_  
Date \_\_\_/\_\_\_/\_\_\_

From: 10/01/2015

## General Ledger Report

From Account: 1

To : 12/31/2015

## SAHS SPECIAL ACCOUNT

To Account: 999999

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000705 Flower Fund	-43.96	0.00	0.00	43.96	0.00	0.00	0.00
000710 Academy	704.43	0.00	0.00	0.00	704.43	0.00	704.43
000715 Gate	456.32	590.00	-633.03	0.00	413.29	0.00	413.29
000720 Guidance	13103.86	250.00	-701.19	0.00	12652.67	0.00	12652.67
000725 Student Credit	32745.04	140.00	0.00	0.00	32885.04	0.00	32885.04
000729 Visual Communications	359.31	448.00	-456.50	0.00	350.81	0.00	350.81
000730 Industrial Arts	3366.83	64.00	-47.51	0.00	3383.32	0.00	3383.32
000735 S.A. Cafe	499.66	252.00	-100.00	0.00	651.66	0.00	651.66
000740 Library	608.99	0.00	-158.06	0.00	450.93	0.00	450.93
000743 Breakfast Club	21.99	0.00	0.00	0.00	21.99	0.00	21.99
000744 Life Skills Class	2262.22	1000.00	0.00	0.00	3262.22	0.00	3262.22
000745 Pre-School	6704.54	1635.00	-885.06	0.00	7454.48	0.00	7454.48
000747 DPC	5969.28	1170.00	-5177.95	-610.00	1351.33	0.00	1351.33
000748 Millvalean	1100.00	0.00	0.00	0.00	1100.00	0.00	1100.00
000749 Crawshaw Scholarship	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000750 Parent Assoc.	2767.27	597.00	-14.98	610.00	3959.29	0.00	3959.29
000751 Jack Wolff Scholarship	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000752 Jessica Peluso	1879.00	0.00	0.00	0.00	1879.00	0.00	1879.00
000753 Alexander Scholarship	14679.35	2220.00	0.00	0.00	16899.35	0.00	16899.35
000754 Clifford Fair	75.60	0.00	0.00	0.00	75.60	0.00	75.60
000755 Hartman Scholarship	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000756 Fugh 2013	5000.08	0.00	0.00	0.00	5000.08	0.00	5000.08
000757 Kumar	6991.58	0.00	0.00	0.00	6991.58	0.00	6991.58
000758 Cone Biles	23979.42	0.00	0.00	0.00	23979.42	0.00	23979.42
000759 Seidl Scholarship	37.80	0.00	0.00	0.00	37.80	0.00	37.80
000760 Scholarships	3551.86	0.00	0.00	0.00	3551.86	0.00	3551.86
000761 Chalfont Scholarship	3569.27	0.00	0.00	0.00	3569.27	0.00	3569.27
000762 Fugh 2014	10000.01	0.00	0.00	0.00	10000.01	0.00	10000.01
000763 Fugh 2015	15001.35	0.00	0.00	0.00	15001.35	0.00	15001.35
000764 Fugh 2012	62.70	0.00	0.00	0.00	62.70	0.00	62.70
000765 Lieb Scholarship	6913.54	0.00	0.00	0.00	6913.54	0.00	6913.54
000766 Michaelis Scholarship	1275.40	0.00	0.00	0.00	1275.40	0.00	1275.40
000767 Piokarski	24133.19	0.00	0.00	0.00	24133.19	0.00	24133.19
000768 Pink Scholarship	8419.67	0.00	0.00	0.00	8419.67	0.00	8419.67
000769 Shutter Activities	25521.34	0.00	0.00	0.00	25521.34	0.00	25521.34
000770 Textbooks & Locks	5408.99	5.00	-13.00	0.00	5400.99	0.00	5400.99
000775 Calculators	1184.68	0.00	0.00	0.00	1184.68	0.00	1184.68
000776 Hall of Fame	1561.16	1840.00	-3401.16	0.00	0.00	0.00	0.00

From: 10/01/2015  
 To : 12/31/2015

General Ledger Report  
 SAHS SPECIAL ACCOUNT

From Account: 1  
 To Account: 999999

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000778 Bill Suit Scholarship	2885.00	0.00	0.00	0.00	2885.00	0.00	2885.00
000779 B.Suit Hall of Fame	3203.00	416.00	0.00	0.00	3619.00	0.00	3619.00
000780 Titan Faculty Fund	5561.00	78.00	46.74	0.00	5592.26	0.00	5592.26
000785 Principal's In & Out	1182.96	267.11	-807.83	-43.96	598.28	0.00	598.28
000799 sc. In & Out	5141.37	8501.00	8111.00	0.00	5531.37	0.00	5531.37
000800 Shaler Twp. In/Out	99.20	0.00	-75.00	0.00	24.20	0.00	24.20
000801 S.Ed.Dept.	429.81	165.00	-165.00	0.00	429.81	0.00	429.81
000802 Interest	263.27	0.00	0.00	0.00	263.27	0.00	263.27
<b>Group Total</b>	<b>248637.38</b>	<b>19638.11</b>	<b>-20794.01</b>	<b>0.00</b>	<b>247481.48</b>	<b>0.00</b>	<b>247481.48</b>
<b>Grand Total</b>	<b>248637.38</b>	<b>19638.11</b>	<b>-20794.01</b>	<b>0.00</b>	<b>247481.48</b>	<b>0.00</b>	<b>247481.48</b>

From: 10/01/2015  
 To : 12/31/2015

General Ledger Report  
 SAHS SPECIAL ACCOUNT

From Account: 1  
 To Account: 999999

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000990 Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000991 Cash On Hand	0.00	19638.11	0.00	-19638.11	0.00	0.00	0.00
000992 Checking	248637.38	0.00	-20794.01	19638.11	247481.48	0.00	247481.48
000993 Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000941 Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Group Total</b>	<b>248637.38</b>	<b>19638.11</b>	<b>-20794.01</b>	<b>0.00</b>	<b>247481.48</b>	<b>0.00</b>	<b>247481.48</b>
<b>Grand Total</b>	<b>248637.38</b>	<b>19638.11</b>	<b>-20794.01</b>	<b>0.00</b>	<b>247481.48</b>	<b>0.00</b>	<b>247481.48</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Treasurer: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Principal: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

From: 10/01/2015  
To : 12/31/2015

General Ledger Report  
SAHS ACTIVITIES ACCOUNT

From Account: 1  
To Account: 999999

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Work
000100 available	0.00	0.00	-47.88	47.88	0.00	0.00	0.00
000101 Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000102 Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000103 Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000110 Student Activities	19210.28	7277.00	-5486.70	-3325.71	17674.87	0.00	17674.87
000114 Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000115 Class of 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000116 Class of 2016	41001.69	0.00	-2200.00	0.00	38801.69	0.00	38801.69
000117 Class of 2017	25819.52	0.00	0.00	7500.00	33319.52	0.00	33319.52
000118 Class of 2018	16848.61	0.00	0.00	0.00	16848.61	0.00	16848.61
000119 Class of 2019	9917.21	0.00	0.00	0.00	9917.21	0.00	9917.21
000120 Titan Shop	13464.63	8476.99	-12032.69	2652.22	12561.15	0.00	12561.15
000130 In & Out	804.84	1362.11	-1939.11	-109.95	117.89	0.00	117.89
000150 Student Parking	16850.22	630.00	0.00	-7500.00	9980.22	0.00	9980.22
000160 Student Emergency Fund	7185.23	0.00	0.00	0.00	7185.23	0.00	7185.23
000190 Charity Fund	3222.16	2893.00	-1139.99	0.00	4975.17	0.00	4975.17
000195 Powder Puff	1652.85	3246.00	-3377.45	0.00	1521.40	0.00	1521.40
000200 Pepsi Fund	4623.68	6415.00	-4460.74	945.83	7523.77	0.00	7523.77
000205 Shalerpaleeza	3135.34	0.00	0.00	0.00	3135.34	0.00	3135.34
000220 Class of 2020	10633.26	0.00	0.00	0.00	10633.26	0.00	10633.26
000221 Class of 2021	6503.88	0.00	0.00	0.00	6503.88	0.00	6503.88
000222 Class of 2022	3115.00	0.00	0.00	0.00	3115.00	0.00	3115.00
000223 Class of 2023	1610.00	0.00	0.00	0.00	1610.00	0.00	1610.00
000224 Class of 2024	655.00	525.00	0.00	0.00	1180.00	0.00	1180.00
000225 Class of 2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000240 Newspaper (Oracle)	3303.24	2619.00	-712.88	0.00	5209.36	0.00	5209.36
000250 Yearbook	35332.36	35135.00	-648.48	0.00	69818.88	0.00	69818.88
000300 Basketball (Girls)	864.06	0.00	0.00	0.00	864.06	0.00	864.06
000305 Basketball (Boys)	694.78	0.00	0.00	0.00	694.78	0.00	694.78
000310 Cross Country	470.59	819.00	0.00	-819.00	470.59	0.00	470.59
000315 Golf	250.67	0.00	0.00	0.00	250.67	0.00	250.67
000320 Football	176.77	0.00	0.00	819.00	995.77	0.00	995.77
000325 Sports Medicine	306.39	89.69	-34.31	0.00	361.77	0.00	361.77
000330 Tennis	1410.48	0.00	0.00	0.00	1410.48	0.00	1410.48
000335 Swimming	486.00	0.00	0.00	0.00	486.00	0.00	486.00
000340 Track	1392.84	0.00	0.00	0.00	1392.84	0.00	1392.84
000345 Ultimate Frisbee	168.10	405.00	-450.00	0.00	123.10	0.00	123.10
000350 Golf Facility Fund	7764.35	0.00	0.00	0.00	7764.35	0.00	7764.35

Shaler Area High School

From: 10/01/2015  
 To : 12/31/2015

General Ledger Report

From Account: 1  
 To Account: 999999

SAHS ACTIVITIES ACCOUNT

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000355 Boys Soccer	1370.00	854.00	-742.50	0.00	1481.50	0.00	1481.50
000360 Volleyball	143.92	0.00	0.00	0.00	143.92	0.00	143.92
000365 Softball	26.13	0.00	0.00	0.00	26.13	0.00	26.13
000370 Bowling Team	1230.25	653.00	-413.00	0.00	1470.25	0.00	1470.25
000375 Wrestling	1778.15	4540.00	-4403.54	0.00	1914.61	0.00	1914.61
000400 Lacrosse/Girls	1516.91	0.00	0.00	0.00	1516.91	0.00	1516.91
000405 Orchestra	384.10	490.00	-385.00	0.00	489.10	0.00	489.10
000410 Band	4196.56	2445.00	-4711.32	0.00	1930.24	0.00	1930.24
000412 Drumline	801.69	0.00	0.00	0.00	801.69	0.00	801.69
000415 Bowling Club	1517.88	0.00	0.00	0.00	1517.88	0.00	1517.88
000420 Cheerleaders	2876.81	3338.00	-1929.01	-120.12	4165.68	0.00	4165.68
000430 Choir	298.31	2726.25	-3077.96	109.95	56.55	0.00	56.55
000440 Dance Team	66.07	1552.00	-1200.66	0.00	417.41	0.00	417.41
000450 Majorettes	1576.76	116.00	-341.93	0.00	1350.83	0.00	1350.83
000460 Musical	36807.08	0.00	-6687.64	0.00	30119.44	0.00	30119.44
000470 Silk Line	1799.57	42.50	-195.00	0.00	1647.07	0.00	1647.07
000510 Art Honor	2872.57	277.50	-1405.00	0.00	1745.07	0.00	1745.07
000515 Student Productions	17127.71	8192.00	-4873.88	0.00	20445.83	0.00	20445.83
000520 Ecology Club	0.99	0.00	0.00	0.00	0.99	0.00	0.99
000522 Math Honor	305.00	710.00	-270.00	0.00	745.00	0.00	745.00
000525 Latin Club	155.65	1520.00	-622.00	0.00	1053.65	0.00	1053.65
000530 French Club	1741.80	598.00	0.00	0.00	2339.80	0.00	2339.80
000535 Outdoor Club	397.67	595.00	-642.64	0.00	350.03	0.00	350.03
000540 S.A.T.V.	1917.77	500.00	0.00	-152.22	2265.55	0.00	2265.55
000545 Youth Advocacy League	4186.37	190.00	-148.09	0.00	4228.28	0.00	4228.28
000546 Y.A.L. Seeds Project	6812.54	0.00	0.00	0.00	6812.54	0.00	6812.54
000547 L.A.M.P.	392.10	0.00	0.00	0.00	392.10	0.00	392.10
000550 S.A.D.D. Club	271.08	0.00	0.00	0.00	271.08	0.00	271.08
000555 Japanese Club	210.85	0.00	0.00	0.00	210.85	0.00	210.85
000558 Robotics	73.73	1156.00	-966.25	0.00	263.48	0.00	263.48
000560 Ski Club	2378.19	1440.00	-850.00	0.00	2968.19	0.00	2968.19
000562 SPACE	0.00	293.00	0.00	0.00	293.00	0.00	293.00
000565 Key Club	2579.92	670.00	-199.42	-47.88	3002.62	0.00	3002.62
000570 Spanish Honor	395.51	840.40	-406.48	0.00	829.43	0.00	829.43
000575 Model UN	1269.83	1200.00	-1046.89	0.00	1422.94	0.00	1422.94
000580 Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000585 Future Teachers	748.22	0.00	0.00	0.00	748.22	0.00	748.22
000590 Titan Varsity	1952.15	656.25	-245.93	0.00	2362.47	0.00	2362.47

From: 10/01/2015

General Ledger Report

From Account: 1

To : 12/31/2015

To Account: 999999

## SAHS ACTIVITIES ACCOUNT

AccountName	Beg. Bal	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000595 Future Business	383.33	1821.04	1481.70	0.00	722.67	0.00	722.67
000600 Available	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000810 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Group Total</b>	<b>341437.00</b>	<b>107308.73</b>	<b>-69776.07</b>	<b>0.00</b>	<b>378969.86</b>	<b>0.00</b>	<b>378969.86</b>
<b>Grand Total</b>	<b>341437.20</b>	<b>107308.73</b>	<b>69776.07</b>	<b>0.00</b>	<b>378969.86</b>	<b>0.00</b>	<b>378969.86</b>



From: 10/01/2015  
To : 12/31/2015

General Ledger Report  
SAHS ACTIVITIES ACCOUNT

From Account: 1  
To Account: 999999

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000990 Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000991 Cash On Hand	-44.55	107308.73	0.00	-107308.73	-44.55	0.00	-44.55
000992 Checking	316481.75	0.00	-69776.07	107308.73	354014.41	0.00	354014.41
000993 Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000994 Investments	25000.00	0.00	0.00	0.00	25000.00	0.00	25000.00
<b>Group Total</b>	<b>341437.20</b>	<b>107308.73</b>	<b>-69776.07</b>	<b>0.00</b>	<b>378969.86</b>	<b>0.00</b>	<b>378969.86</b>
<b>Grand Total</b>	<b>341437.20</b>	<b>107308.73</b>	<b>-69776.07</b>	<b>0.00</b>	<b>378969.86</b>	<b>0.00</b>	<b>378969.86</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: \_\_\_\_\_ Date: \_\_/\_\_/\_\_  
Principal: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

01/12/2015

## Shaler Area Intermediate

From: 10/01/2015

## General Ledger Report

From Account: 1

To : 12/31/2015

## SAMS Special Accounts

To Account: 999999

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000110 BAND ACCOUNT	4246.55	100.00	-50.00	0.00	4296.55	0.00	4296.55
000115 CHORUS ACCOUNT	1832.36	0.00	-867.00	0.00	965.36	0.00	965.36
000120 LIBRARY ACCOUNT	2160.38	0.00	-29.99	0.00	2130.39	0.00	2130.39
000130 ORCHESTRA ACCOUNT	220.35	0.00	0.00	0.00	220.35	0.00	220.35
000205 ART FUND	64.54	0.00	0.00	0.00	64.54	0.00	64.54
000210 SA Back Pack	5962.57	3742.50	-7276.40	0.00	2428.67	0.00	2428.67
000215 CHEER FUND	990.80	0.00	-281.34	0.00	709.46	0.00	709.46
000220 IN AND OUT FUND	571.82	6939.00	-7873.84	11.05	-351.97	0.00	-351.97
000225 TITAN STAFF FUND	264.94	574.00	-446.50	0.00	392.44	0.00	392.44
000230 SCHOOL PLAY/MUSICAL	5639.29	2448.00	-1344.05	0.00	6743.24	0.00	6743.24
000240 TALENT SHOW	1308.91	0.00	0.00	0.00	1308.91	0.00	1308.91
000300 SWFBIS FUND	2954.39	0.00	-86.00	0.00	2868.39	0.00	2868.39
000310 EVENT/ENRICHMENT	2686.64	0.00	0.00	0.00	2686.64	0.00	2686.64
000325 LOST BOOKS	419.22	0.00	0.00	0.00	419.22	0.00	419.22
000350 GARDEN ACCOUNT	19.49	0.00	0.00	0.00	19.49	0.00	19.49
000355 CELEBRATION OF VETERANS	248.65	0.00	0.00	0.00	248.65	0.00	248.65
000365 HEALTH OFFICE FUND	68.14	0.00	-10.59	0.00	57.55	0.00	57.55
000375 P/E DEPT. ACCOUNT	5419.69	3248.00	-3892.55	0.00	4775.14	0.00	4775.14
000380 GATE GRANT ACCOUNT	1311.75	0.00	0.00	0.00	1311.75	0.00	1311.75
000385 DECATHLON ACCOUNT	65.26	0.00	0.00	-11.05	54.21	0.00	54.21
000386 7/8 Track Fund	108.66	0.00	0.00	0.00	108.66	0.00	108.66
000810 BANK INTEREST AND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group Total	36564.40	17051.50	-22158.26	0.00	31457.64	0.00	31457.64
Grand Total	36564.40	17051.50	-22158.26	0.00	31457.64	0.00	31457.64

From: 10/01/2015

## General Ledger Report

From Account: 1

To : 12/31/2015

## SAMS Special Accounts

To Account: 999999

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Work
000990 Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000991 Cash On Hand	0.00	17051.50	0.00	-17051.50	0.00	0.00	0.00
000992 Checking	36564.40	0.00	-22158.26	17051.50	31457.64	0.00	31457.64
000993 Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000994 Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Group Total</b>	<b>36564.40</b>	<b>17051.50</b>	<b>-22158.26</b>	<b>0.00</b>	<b>31457.64</b>	<b>0.00</b>	<b>31457.64</b>
<b>Grand Total</b>	<b>36564.40</b>	<b>17051.50</b>	<b>-22158.26</b>	<b>0.00</b>	<b>31457.64</b>	<b>0.00</b>	<b>31457.64</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: JUDITH M. CRILLE

Date: 1/12/2016

*Judith M. Crille*  
1/12/2016

From: 10/01/2015

## General Ledger Report

From Account: 1

To : 12/31/2015

## SAMS Students Accounts

To Account: 999999

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000110 Student Activities	6085.13	467.00	-140.63	0.00	6411.50	0.00	6411.50
000120 School Store	6391.25	0.00	-109.60	0.00	6281.65	0.00	6281.65
000130 Student Council	584.51	0.00	0.00	0.00	584.51	0.00	584.51
000169 E/S CLASS ACCOUNT	60.00	0.00	0.00	0.00	60.00	0.00	60.00
000170 7B Reading Coach Class	83.94	0.00	0.00	0.00	83.94	0.00	83.94
000171 7 Blue Team Acct	150.00	1140.00	-1119.54	0.00	170.46	0.00	170.46
000172 7 Red Team Acct	150.00	0.00	-59.16	0.00	90.84	0.00	90.84
000173 7 White Team Acct	835.00	43.00	-537.60	0.00	340.40	0.00	340.40
000174 Life Skills Program	28.00	0.00	0.00	0.00	28.00	0.00	28.00
000175 8 Blue Team Acct	159.77	0.00	0.00	0.00	159.77	0.00	159.77
000176 8 Red Team Account	355.77	1232.00	-1259.00	0.00	328.77	0.00	328.77
000177 8 White Team Acct	164.56	0.00	-52.01	0.00	112.55	0.00	112.55
000180 Gate Class Account	251.46	294.00	-213.88	0.00	331.58	0.00	331.58
000240 Newspaper	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000250 General Club Fund	556.01	0.00	0.00	0.00	556.01	0.00	556.01
000260 Yearbook	611.76	190.00	-152.75	0.00	649.01	0.00	649.01
000310 Cheerleading Team	99.73	0.00	0.00	0.00	99.73	0.00	99.73
000330 Leadership/Titan Club	582.02	0.00	0.00	0.00	582.02	0.00	582.02
000335 Japanese Club	24.38	0.00	0.00	0.00	24.38	0.00	24.38
000345 Ski Club	101.89	0.00	0.00	0.00	101.89	0.00	101.89
000375 Chess/Strategy Games	23.14	0.00	0.00	0.00	23.14	0.00	23.14
000380 Nature/Outdoor Club	31.09	0.00	0.00	0.00	31.09	0.00	31.09
000385 FACS Cooking/Sewing	79.82	0.00	0.00	0.00	79.82	0.00	79.82
000390 Activity Project Funds	15916.00	0.00	0.00	0.00	15916.00	0.00	15916.00
000415 CLASS OF 2020 (7TH)	0.00	32.00	0.00	0.00	32.00	0.00	32.00
000419 Class of 2019(8th)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000421 CLASS OF 2021	0.00	24.55	0.00	0.00	24.55	0.00	24.55
000810 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group Total	33325.23	3422.55	-3644.17	0.00	33103.61	0.00	33103.61
Grand Total	33325.23	3422.55	-3644.17	0.00	33103.61	0.00	33103.61

From: 10/01/2015  
To : 12/31/2015

General Ledger Report  
SAMS Students Accounts

From Account: 1  
To Account: 999999

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Work
000990 Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000991 Cash On Hand	0.00	3422.55	0.00	-3422.55	0.00	0.00	0.00
000992 Checking	33325.23	0.00	-3644.17	3422.55	33103.61	0.00	33103.61
000993 Savings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000994 Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Group Total</b>	<b>33325.23</b>	<b>3422.55</b>	<b>-3644.17</b>	<b>0.00</b>	<b>33103.61</b>	<b>0.00</b>	<b>33103.61</b>
<b>Grand Total</b>	<b>33325.23</b>	<b>3422.55</b>	<b>-3644.17</b>	<b>0.00</b>	<b>33103.61</b>	<b>0.00</b>	<b>33103.61</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: JUDITH M. CRI

Date 1/12/2016

1/13/2016



Date:02/05/16

Time:15:30:55

Transaction Detail Report For 2015-2016

Shaler Area School District  
Transaction Detail  
Budget Transfers

Page: 1  
BAR017

Date Range 01/01/16-01/31/16

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
116101102 / 10-1110.610.000.11.02	10-JAN16	FROM 116101163 01/06/15	01/06/16	BT				500.00
6101163 / 10-1110.610.000.11.63	10-JAN16	TRANSFER TO 116101102 01/06/15	01/06/16	BT				-500.00
121156630 / 10-1211.566.000.30.00	10-JAN16	FROM 211161010 01/18/16 PER WW	01/06/16	BT				-5,000.00
211061010 / 10-2111.610.000.10.00	10-JAN16	FROM 121156630 01/18/16 PER WW	01/06/16	BT				5,000.00
3281580 / 10-3281.580.000.00.00	10-JAN16	TO 3281611 01/18/16 PER CR	01/06/16	BT				-100.00
3281610 / 10-3281.610.000.00.00	10-JAN16	TRANSFER TO 3281611 01/18/16 PER	01/06/16	BT				-790.25
3281611 / 10-3281.611.000.00.00	10-JAN16	FROM 3281610 01/18/16 PER CR	01/06/16	BT				790.25
3281611 / 10-3281.611.000.00.00	10-JAN16	FROM 3281580 01/18/16 PER CR	01/06/16	BT				100.00
<b>Totals For Fund 10 Fund 10</b>				<b>8 Transaction Lines Totaling</b>				<b>0.00</b>
<b>Total Debits</b>		<b>6,390.25</b>	<b>Total Credits</b>		<b>-6,390.25</b>			

Date: 02/05/16  
Time: 17:20:49

Shaler Area School District  
Invoices Payables 2015-2016

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BAR046j

15-16 Year

<u>Vendor #</u>	<u>Vendor Name</u>	<u>Description</u>	<u>Acct #</u>	<u>Amount</u>
AGX06	AGX INC	PURCH OTHER PROF SVC	4300.330	\$8,100.00
HHS53	HHS DR	PURCH OTHER PROF SVC	4300.330	\$271,114.00
			<b>Report Total</b>	<b>\$279,214.00</b>

AKS INC.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Activity/Field Trip (4 hr. max.)	\$165.00	\$168.82	\$173.04	\$177.37	\$181.80	\$186.35
Add'l hourly over 4 hours	\$25.08	\$25.71	\$26.35	\$27.01	\$27.69	\$28.37
Additional over 100 miles	1.28/mile	1.31/mile	1.34/mile	1.37/mile	1.41/mile	1.45/mile

**NOTES:**



**AIU3 Allegheny Connect Regional Wide Area Network**  
**Memo to Explain Service Order and Letter of Agency Documents**  
**February 1, 2016**  
**SHALER AREA SCHOOL DISTRICT**

**Logistics and Deadline**

- A signed, fully executed Service Order and a signed, fully executed Letter of Agency are required to be scanned and emailed to [janet.galaski@aiu3.net](mailto:janet.galaski@aiu3.net) and [dmkriete@comcast.net](mailto:dmkriete@comcast.net) by March 31. The signed documents with original signatures should be mailed to Janet Galaski at 475 East Waterfront Drive, Homestead, 15120.
- If any of the information is incorrect, please contact Debra Kriete at [dmkriete@comcast.net](mailto:dmkriete@comcast.net) and a corrected document will be sent to you.
- We request that the Superintendent, Board President or Board Secretary sign the E-rate Letter of Agency and the Service Order.

**Background Information**

- The AlleghenyCONNECT Regional Wide Area Network ("RWAN") was established in 2008 to interconnect the Allegheny County school districts, career and technology centers and the AIU. The network also allows each member district and CTC to access PAIUnet, the statewide network that interconnects the intermediate units and the schools on each IU's network. AIU3 has signed master service agreements with the current service provider, Sunesys, on behalf of all of the districts and CTCs that are part of the RWAN and bills each district/CTC for their respective costs. The current provider was selected after a comprehensive competitive procurement. The contract with Sunesys ends June 30, 2016.
- In order to be able to sign the Sunesys master service agreements, AIU obtained a signed Service Order and Letter of Agency from each member district and CTC. The Service Order confirmed that the member district and CTC agreed to pay for their respective share of contract costs and confirmed the quantity and price for Internet access that they desired to receive. The Letter of Agency authorized AIU to file a consortium E-rate application to obtain E-rate discounts on behalf of the member districts and CTCs to defray the costs of these services.
- Beginning in the spring of 2015 a RWAN steering committee was convened to develop specifications for rebidding the contracts for the RWAN circuits and Internet access service. The committee included representatives from a diverse group of districts. In the summer of 2015, a Request for Information was issued to interested vendors, and in October 2015 a Request for Proposal was issued. After conducting an extensive review of the various proposals, DQE Communications was selected as the vendor that offered the lowest cost and most technically sound solution to meet the current and future needs of the RWAN members. **The DQE solution provides more bandwidth at a lower cost and most districts will experience substantial cost savings.**
- In order for AIU3 to be able to sign the new master service agreement with DQE Communications for services that will begin July 1, 2016, it is necessary to obtain a new signed Service Order and E-rate Letter of Agency from each district and CTC.
- The Service Order confirms that your district/CTC will continue to receive and pay for the following services. Please note that your organization may order a minimum Internet quantity of 500 Mbps for \$500.00 per month (prior to E-rate discounts). There is an annual nomination process to increase Internet purchases as your need for bandwidth grows. The table below shows the annual charges your organization will incur in the event that you purchase your maximum quantity of Internet that you nominated and also show the current charges you pay for RWAN services. **Most RWAN members will receive more bandwidth at a lower price than current charges.**

<i>New Services beginning July 1, 2016</i>		<i>Current Services for Year ending June 30, 2016</i>	
<i>Service</i>	<i>Charge</i>	<i>Service</i>	<i>Charge</i>
RWAN Circuit – 1 Gbps	\$550.00	RWAN Circuit – 1 Gbps	\$1950.00
Internet Quantity @ \$1 per Mbps - 1000 Mbps	\$1,000.00	Internet Quantity @ \$7 per Mbps - 190 Mbps	\$1,330.00
Estimated E-rate Discount (subject to change)	60%	Estimated E-rate Discount (subject to change)	60%
Net Monthly Charge for Circuit and Internet (Amount not paid by E-rate)	\$620.00	Net Monthly Charge for Circuit and Internet (Amount not paid by E-rate)	\$1,312.00
Monthly Consortium Charge	\$85.00	Consortium Charge	\$80.00
Monthly Internet2 Membership Fee	\$30.00		
Monthly PAIUnet Charge	\$65.00		
Net Estimated Monthly Charges	\$800.00	Total Monthly Charges	\$1,392.00
<b>Estimated Annual Net Charges for Year ending 6/30/17</b>	<b>\$9,600.00</b>	<b>Estimated Annual Net Charges for Year ending 6/30/16</b>	<b>\$16,704.00</b>

- Please note that the costs above are computed based on the purchase of the maximum amount of Internet bandwidth. If the District purchases the minimum amount of Internet bandwidth, your net annual costs are estimated to be \$7,200.00.

**REGIONAL WIDE AREA NETWORK SERVICE ORDER WITH ALLEGHENY INTERMEDIATE UNIT 3  
ALLEGHENY INTERMEDIATE UNIT RWAN E-RATE CONSORTIUM**

---

**School Customer Name: SHALER AREA SCHOOL DISTRICT  
SLD Billed Entity Number: 125214**

*WHEREAS*, Allegheny Intermediate Unit 3 ("AIU3") and its member school districts and Career Technology Centers (CTCs) are interconnected via a lit fiber wide area network service ("Network") and obtain Internet access service; Internet2 and related services from Pittsburgh Supercomputing Center; access to PAIUnet, the statewide K-12 network; and, point to point direct connectivity with other districts and career and technology centers in the County, via this Network and all of which shall hereinafter be referred to as "RWAN Services"; and

*WHEREAS*, the Network and Internet access services are provided via competitively bid contracts that expire on June 30, 2016; and

*WHEREAS*, SHALER AREA SCHOOL DISTRICT ("School Customer") signed a Regional Wide Area Network Service Agreement with AIU3 that terminates on June 30, 2016; and

*WHEREAS*, AIU3 in conjunction with representatives of the member school districts and CTCs conducted a competitive procurement to rebid the network and Internet access services with the knowledge and support of School Customer, including the posting of FCC Form 470 Description of Services Requested and Certification and issuance of a Request for Proposal (RFP), in order to comply with the E-rate competitive bidding regulations; and

*WHEREAS*, the bid evaluation team reviewed all bids and selected the service provider, DQE Communications, Inc. (hereinafter "DQE") that offers the most cost effective solution and best met the requirements of the proposal for the provision of Network and Internet access services beginning July 1, 2016; and

*WHEREAS*, AIU3 will negotiate a master agreement with DQE for Internet access service and wide area network services with DQE; and

*WHEREAS*, AIU3 seeks assurance from each School Customer that the School Customer intends to purchase the identified services according to the schedule itemized below, in order for AIU3 to be able to execute the master agreement with the service provider on behalf of the School Customer; and

*WHEREAS*, by entering into and approving this Regional Wide Area Network Service Order, School Customer is bound to purchase and pay for the referenced services.

**NOW THEREFORE**, School Customer agrees as follows:

1. School Customer approves AIU3's execution of a master service agreement with DQE to provide the following services to School Customer for the period July 1, 2016 through June 30, 2021:
  - A. **Wide Area Network Service: 1 Gbps lit fiber wide area network service to interconnect with all other School Customers in a point to point configuration at a cost of \$550.00 per month (prior to the reflection of E-rate discounts). School Customer reserves the right to increase its lit fiber wide area network service in a later year that this Service Order is in effect to a 10 gigabit circuit at a cost of \$895.00 per month during the remaining period that the master service agreement between AIU3 and the service provider is in effect.**
  - B. **Minimum Internet Access Service: 500 mbps x \$1.00 per mbps = \$500.00 per month (prior to the reflection of E-rate discounts).**
  - C. **Maximum Internet Access Service: School Customer may increase or decrease the amount of bandwidth it purchases, up to 1000 mbps x \$1.00 per mbps = \$1,000.00 per month (prior to the reflection of E-rate discounts) during the first year that this Service Order is in effect. School Customer may increase the Maximum Internet Access Service on an annual basis to be effective July 1 of each year that this Service Order and the master service agreement for Internet Access Service between AIU3 and DQE is in effect.**
2. School Customer agrees to pay AIU3 for **Administrative Services** such as invoice processing, accounts payable and receivable, project management and administration, network operations and related support at a cost not to exceed **\$85.00 per month**. (This fee is not eligible for E-rate discounts).
3. School Customer agrees to pay for a proportionate share of the costs of the **Pittsburgh Supercomputing Center Membership Fee for Internet2 and related services** in the amount of **\$30.00 per month** that AIU3 will incur from Pittsburgh Supercomputing Center. (This fee is not eligible for E-rate discounts).
4. School Customer agrees to pay for a proportionate share of the **PAIUnet Service Fee of \$65.00 per month** that AIU3 will incur from PAIUnet. (This fee is not eligible for E-rate discounts).
5. School Customer acknowledges that prior to the second year and each subsequent year that this Service Order is in effect, the Administrative Services Fee, Pittsburgh Supercomputing Center Membership Fee and PAIUnet Service Fee amounts set forth above in Items 2, 3 and 4 above will be reviewed and adjusted based on actual costs incurred.
6. The term of this Service Order will begin on July 1, 2016 and continue through June 30, 2021 for all services except for Internet access service, for which the term will end on June 30, 2019.

7. AIU3 may voluntarily extend the master service agreement with DQE in consultation with School Customer in which case this Service Order may be extended and will continue in effect during any extension period that may be in effect through June 30, 2026.
8. School Customer acknowledges and understands that AIU3 will execute a master service agreement with DQE to facilitate the School Customer's receipt of the services at the prices set forth above in Item 1A through 1C; and, in order to do so, AIU3 is bound to the service provider for a five (5) year period for the RWAN Network service and a three (3) year period for Internet access service. In the event that School Customer seeks to voluntarily terminate this Regional Wide Area Service Network Service Order with AIU3 prior to the end of the five (5) year term or any voluntary extension period, School Customer agrees to pay for any early termination charges that AIU3 incurs from the service provider(s) and the balance of the Administrative Service Fee, Internet2 membership fee, and PAIUnet service fee for the year in which the School Customer terminates the Service Order.
9. This Service Order does not take effect unless and until AIU3 executes a master service agreement with DQE to obtain the Network and Internet access services described herein. The prices set forth above are contingent on realizing aggregated cost savings arising from the combined participation of various schools in this procurement. To the extent that fewer than the anticipated number of School Customers may opt to participate in this procurement, the AIU3 reserves the right to increase the prices set forth herein subject to School Customer's approval of the revised prices.
10. During the hours that classes are in session, School Customer agrees that the RWAN Services will be used exclusively by the School Customer solely for educational purposes. School Customer will not allow the RWAN Services to be used by any third party not directly affiliated with School Customer when classes are in session. When classes are not in session, School Customer has the discretion but is not required to allow for community use of these services.
11. School Customer authorizes AIU3 to apply for E-rate funding on behalf of the School Customer for the costs of the E-rate eligible services as set forth in Section 1. Upon receipt of E-rate funding approval, the benefit of the School Customer's E-rate discount will be reflected on the bills issued by AIU3 for the RWAN Services. School Customer is required to respond promptly to all information and document requests from the IU pertaining to the E-rate application and funding process. The School Customer is responsible for submitting E-rate applications for all other E-rate eligible services and/or equipment that School Customer procures and uses.
12. AIU3 and the School Customers agree to establish a RWAN governance committee made up of AIU3 and School Customer representatives. The RWAN governance committee will address and resolve time sensitive technical issues that may arise from time to time and that require prompt resolution and discussion. The RWAN governance committee is intended to establish a collaborative process to leverage the expertise of the RWAN School Customers.

A. The initial members of the RWAN governance committee will be the RWAN procurement project team members that include representatives of AIU3, A.W. Beattie CTC, Bethel Park School District, Fox Chapel Area School District, South Park School District and Upper St. Clair School District.

B. The Technology Advisory Council will collaboratively establish a process for periodically electing members of the RWAN governance committee and defining the members' specific responsibilities.

13. This Service Order constitutes the entire agreement between the School Customer and AIU3. All prior written and oral understandings between the parties are merged into this Service Order. No agent, representative, employee or officer of the School Customer or IU has authority to make, or has made, any statement, agreement or representation, oral or written, in connection with this Service Order which in any way is deemed to modify, add to, or detract from or otherwise change or alter the terms and conditions of this Service Order.

14. This Service Order shall be governed by and interpreted and enforced in accordance with the laws of the Commonwealth of Pennsylvania and decisions of the Pennsylvania courts.

I certify I am authorized to sign this Service Order intend to be legally bound thereby:

<b>School Customer Name</b>	<u>SHALER AREA SCHOOL DISTRICT</u>
<b>Signature of Authorized Individual</b>	_____
<b>Printed Name of Authorized Signatory</b>	_____
<b>Title of Authorized Signatory</b>	_____
<b>Date of Signature</b>	_____

**ALLEGHENY INTERMEDIATE UNIT 3 RWAN E-RATE CONSORTIUM  
E-RATE LETTER OF AGENCY (FY 2016 – FY 2020) (7/1/16 – 6/30/21)**

**SLD ENTITY NAME:** SHALER AREA SCHOOL DISTRICT

**SLD ENTITY NUMBER:** 125214

This is to confirm our participation in the Allegheny Intermediate Unit 3 RWAN E-rate Consortium ("this Consortium") for the procurement of all Category 1 eligible services. I hereby authorize Consortium to submit FCC Form 470, FCC Form 471, and other E-rate forms to the Schools and Libraries Division of the Universal Service Administrative Company on behalf of the above named SLD entity.

I understand that, in submitting these forms on our behalf, you are making certifications for the above-named SLD entity. By signing this Letter of Agency, I make the following certifications:

- a) I certify that our school(s) in our District or Career Technology Center meet the statutory definitions of elementary and secondary schools found in the No Child Left Behind Act of 2001, 20 U.S.C. §§ 7801(18) and (38), that do not operate as for-profit businesses and do not have endowments exceeding \$50million.
- b) I certify that we have secured access, separately or through this program, to all of the resources, including computers, training, software, internal connections, maintenance, and electrical capacity, necessary to use the services purchased effectively. I recognize that some of the aforementioned resources are not eligible for support. I certify that to the extent that the billed entity is passing through the non-discounted charges for the services requested under this Letter of Agency, that the entities I represent have secured access to all of the resources to pay the non-discounted charges for eligible services from funds to which access has been secured in the current funding year.
- c) I certify that the services we are purchasing through this Consortium at discounts provided by 47 U.S.C. § 254 will be used primarily for educational purposes and will not be sold, resold, or transferred in consideration for money or any other thing of value, except as permitted by the rules of the Federal Communications Commission.
- d) I certify that we have complied with all program rules and I acknowledge that failure to do so may result in denial of discount funding and/or cancellation of funding commitments. I acknowledge that failure to comply with program rules could result in civil or criminal prosecution by the appropriate law enforcement authorities.
- e) I acknowledge that the discount level used for shared services is conditional, for future years, upon ensuring that the most disadvantaged schools and libraries that are treated as sharing in the service, receive an appropriate share of benefits from those services.
- f) I certify that I will retain required documents for a period of at least ten years after the last day of service delivered. I certify that I will retain all documents necessary to demonstrate compliance with the statute and Commission rules regarding the application for, receipt of, and delivery of services receiving schools and libraries discounts, and that if audited, I will make such records available to the Administrator. I acknowledge that I may be audited pursuant to participation in the Schools and Libraries (E-rate) Program.
- g) I certify that I am authorized to procure and/or order telecommunications and other supported services for the eligible entity(ies) covered by this Letter of Agency. I certify that I am authorized to make this request on behalf of the eligible entity(ies) covered by this Letter of Agency, that I have examined this Letter, that all of the information on this Letter is true and correct to the best of my knowledge, that the entities that will be receiving discounted services under this Letter pursuant to this application have complied with the terms, conditions and purposes of the program, that no kickbacks were paid to anyone and that false statements on this form can be punished by fine or forfeiture under the Communications Act, 47 U.S.C. §§ 502, 503(b), or fine or imprisonment under Title 18 of the United States Code, 18 U.S.C. § 1001 and civil violations of the False Claims Act.
- h) I acknowledge that FCC rules provide that persons who have been convicted of criminal violations or held civilly liable for certain acts arising from their participation in the Schools and Libraries support mechanism are subject to suspension and debarment from the program. I will institute reasonable measures to be informed, and will notify USAC should I be informed or become aware that I or any of the entities, or any person associated in any way with my entity and/or the entities, is convicted of a criminal violation or held civilly liable for acts arising from their participation in the Schools and Libraries support mechanism.
- i) I certify that, to the best of my knowledge, the non-discount portion of the costs for eligible services will not be paid by the service provider. I acknowledge that the provision, by the provider of a supported service, of free services or products unrelated to the supported service or product constitutes a rebate of some or all of the cost of the supported services.
- j) I certify that I am authorized to sign this Letter of Agency and, to the best of my knowledge, information, and belief, all information provided to this Consortium for E-rate submission is true.

Name of  
Entity

SHALER AREA SCHOOL DISTRICT

Signature

Name of

Date

mm/dd/yyyy

Signatory

Title

**Resolution In Support of Continued Participation in  
AlleghenyCONNECT Regional Wide Area Network  
SHALER AREA SCHOOL DISTRICT**

WHEREAS Allegheny Intermediate Unit ("AIU") and participating school districts and career and technology centers located in Allegheny County established a regional wide area network ("RWAN") known as AlleghenyCONNECT in 2008 in order to interconnect with one another and/or to obtain cost-effective Internet access service; and

WHEREAS, after conducting a competitive procurement the RWAN members selected Sunesys to install and provide high speed broadband circuits and Internet access service; and

WHEREAS, in or around January or February of 2008, each RWAN member school district ("District") and Career and Technology Center ("CTC") executed a Service Order and E-rate Letter of Agency to authorize AIU to sign the Sunesys master service agreements on behalf of the members; to confirm the District or CTC agreed to pay for their share of the service costs; and to confirm the quantity of Internet services each District and CTC wanted to receive for the period ending June 30, 2013; and

WHEREAS, in February 2008, AIU executed the master service agreements with Sunesys for an initial term of five years through June 30, 2013; and

WHEREAS, upon consultation with the RWAN member districts and CTCs, each District and CTC later executed Service Order extensions and an E-rate Letter of Agency effective through June 30, 2016; and, AIU executed contract extensions of the Sunesys master services agreements through June 30, 2016; and

WHEREAS, during 2015, in anticipation of the impending expiration of the RWAN contracts as of June 30, 2016, a new competitive procurement was conducted to rebid the broadband circuits and Internet access services; and

WHEREAS, DQE Communications was selected as the lowest cost bidder with the technical capability to provide services that will best meet the current and future needs of the Districts and CTCs during the initial contract term and any voluntary extension terms for service beginning July 1, 2016.

**NOW THEREFORE BE IT RESOLVED THAT:**

1. SHALER AREA SCHOOL DISTRICT agrees and authorizes AIU to enter into a master service agreement with DQE Communications for wide area network and Internet access services on behalf of this organization and agrees to pay for services in accordance with the terms of the Service Order.
2. SHALER AREA SCHOOL DISTRICT approves the execution of the Service Order and E-rate Letter of Agency to be in effect for the initial term through June 30, 2021 for broadband circuits and the Letter of Agency and through June 20, 2019 for Internet access service by an authorized representative of the SHALER AREA SCHOOL DISTRICT.
3. SHALER AREA SCHOOL DISTRICT approves the extension of the initial term of this Service Order in accordance with the voluntary extension options set forth in the DQE Communications' master service agreement that provides for up to five years of extensions each for the broadband circuits and Internet access service, without requiring separate and/or additional board action.

Approved this \_\_\_ day of \_\_\_\_\_, 2016.

**Shaler Area School District  
Financial Statements  
June 30, 2015**



**Shaler Area School District  
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**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, 2015, and the related notes to the financial statements, which collectively comprise the 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 representation 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.

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

## Report on the Financial Statements (Cont'd)

### *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, 2015, 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.

### *Emphasis of Matter*

As discussed in Note 2 to the financial statements in the year ended June 30, 2015, the School District adopted the provisions of Governmental Accounting Standards Board Statement No. 68, "Accounting and Financial Reporting for Pensions". Our opinion is not modified with respect to this matter.

### *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 financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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

**Report on the Financial Statements (Cont'd)**

*Other Matters (Cont'd)*

*Other Information (Cont'd)*

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 29, 2016, 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 29, 2016

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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, 2015. 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 issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

### **Financial Highlights**

Shaler Area School District experienced a marketed decrease in the fund balance as it relates to the general fund for the 2014/2015 fiscal year. At year end, the total general fund balance had a decrease of \$2,965,366 declining from the previous year's \$7,255,110 to \$4,289,744. This decrease was due to several factors, including the Board's decision to use \$1,600,000 of the fund balance to offset the 2014/2015 budget and to use \$675,000 in reserve for the Public School Employees' Retirement System (PSERS) School District's obligation. In addition, anticipated state funding did not come to full fruition as expected with the elimination of the PA Accountability Grant of \$263,166 and the reduced funding of the Ready to Learn Grant which was short \$139,615 from what was budgeted. It is important to note that the final state budget figures were given well after the School District had passed their budget.

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 \$40,213,410, or 52% of total general fund revenue. The School District rate of return on investments continued to miss the budget mark of \$75,000, collecting only \$25,162, which reflects a severely depressed bank collateralized investment market. A noteworthy revenue source that exceeded budgetary projections was the deed transfer tax collection. The School District collected \$415,839 in deed transfer tax for 2014/2015, which was \$105,839 over budgeted figures. This was a direct result of an inventory of affordable housing within the School District and historically low interest rate mortgages. Earned income tax (EIT) is another large source of local revenue that exceeded budget projections. Actual collections were up \$302,178 over the budgeted amount which reflected a 6.7% increase. The healthy increase in EIT is reflective of an economy beginning to recover across the country and in the Pittsburgh region. State revenue, excluding their portion of the pension obligation, remained relatively flat from the previous year. Monies received from the state make up 34% of the School District's total revenue. Revenue received from federal sources, though earmarked for certain programs, increased by \$55,986, or 5% due mainly to a slight increase in medical assistance ACCESS funds. It is important to note that \$2,000,000 has been placed into a designated reserve fund balance for possible future debt service as it relates to the School District's outstanding swap agreements. In addition, \$675,000 was placed into reserve to assist in the projected spike in the PSERS' contributions. Also, \$1,250,000 was allocated from the fund balance to be used to fund the 2015/2016 fiscal year general fund budget.

Shaler Area School District homestead taxpayers continued to receive real estate tax reductions under the Pennsylvania 2006 Taxpayer Relief Act when the Pennsylvania Department of Revenue released monies from the gaming proceeds to school districts across the Commonwealth. The School District received \$2,039,452 in the

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

**Financial Highlights (Cont'd)**

state property tax reduction allocation, which is identical to the previous year's allocation. That translated into a \$6,374 reduction in assessed valuation, which represents an approximate \$163 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. Total qualified homestead properties in the Shaler Area School District were 12,481, which was identical to the previous year. It is important to note that the gaming revenue is not guaranteed and may be different amounts from year to year.

Overall expenditures for the general fund increased \$4,425,484 over previous year's expenses, representing a 6.6% increase in spending. This increase is reflective of contractual obligations of the School District with regard to collective bargaining agreements and support contracts with various vendors of the School District. Most notably was the 21% increase in the required School District's cost of the Public School Employees' Retirement System. This rate increased from 16.93% of payroll to 21.40% in 2014/2015.

Instructional services expenses increased 6.2% from fiscal year 2013/2014, which represented a \$2,798,182 increase. Instructional services are the largest portion of the general fund budget representing 58.2% of the overall general fund expenditures of the School District. The largest increase in instructional expense occurred in the salary and benefits line items which includes the cost of the School District's pension obligation.

The Allegheny County Schools Health Insurance Consortium, which administers the School District's healthcare plan, increased the medical premium component of the plan by 5.75% on both the Keystone HMO and the PPO plan of benefits. The dental and vision premium saw no change. These healthcare benefits represent approximately 10% of the total budget of the School District. Overall costs for the School District's support services, which include, administration, operation and maintenance of plant services, business, transportation and central operations, reflected an increase of 5.2% from 2013/2014 fiscal year. Primarily, cost increases were a direct result of contractual obligations in the areas of salary and benefits which again includes the School District's pension obligation as it relates to the salaries within these categories. Additionally, utility costs for natural gas and electricity were higher due to the cold winter weather experienced in 2014. Transportation costs decreased slightly, or \$62,618 from the previous year due to efficiency in the routing system along with contracting special out-of-School District bus runs with several companies in the area. The School District's fund transfers to debt service decreased by \$471,438 from the 2013/2014 fiscal year due to the retirement of a long-term debt obligation.

During the 2014/2015 fiscal year, the Shaler Area School District offered a retirement incentive that assisted employees with healthcare costs until Medicare eligible, to all collective bargaining employees, both teachers and support staff, including clerical, instructional aides as well as custodial and maintenance staff. The purpose of this incentive was to attempt to reduce staff through attrition and reduce the overall payroll costs of the School District. The School District had 23 professional staff and 16 support employees take advantage of this incentive.

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.

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

**Financial Highlights (Cont'd)**

In the budgeting process, the Board of School Directors adjusted the property tax millage upward from 21.34 to 21.76 to reflect staying within the limitation of the ACT 1 index. The Board decided to use \$1,600,000 from the general fund balance as well as \$675,000 from the PSERS reserve to balance the general operating budget due mainly to the uncertainty of state funding at the time of the budget adoption and the continued spike in the retirement rate.

**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 U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement. 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.

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



**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

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

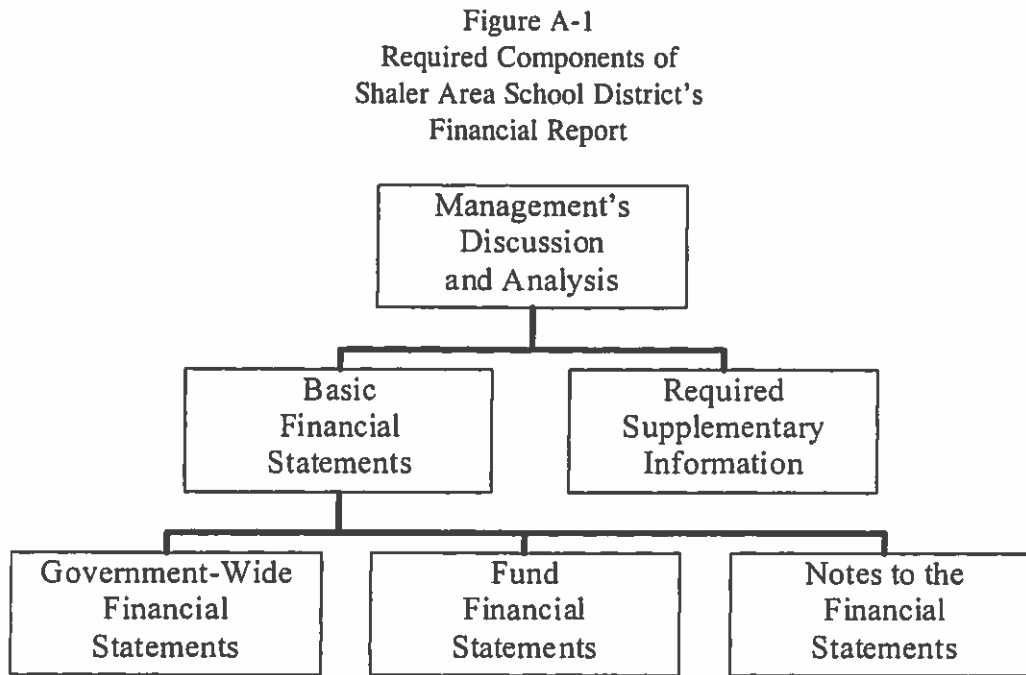


Figure A-2 summarizes the major features of the School District's financial statements, including the portion of the School District they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents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

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

**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	Fund Statements		
	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, 2015**

**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, 2015**

**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 \$(109,118,198) at June 30, 2015 and was restated at June 30, 2014. The activity for the year ended June 30, 2014 shown below is as originally reported. The adoption of GASB Statement No. 68 and restatement of net position was treated prospectively. The difference between the years ended June 30, 2015 and 2014 are a direct result of these new items.

Table A-1  
Years Ended June 30, 2015 and 2014  
Net Position

	2015			2014		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Current and Other Assets	\$ 22,616,524	\$578,025	\$ 23,194,549	\$ 24,194,033	\$305,745	\$ 24,499,778
Capital Assets	<u>55,692,912</u>	<u>149,879</u>	<u>55,842,791</u>	<u>58,127,970</u>	<u>164,831</u>	<u>58,292,801</u>
Total Assets	<u>78,309,436</u>	<u>727,904</u>	<u>79,037,340</u>	<u>82,322,003</u>	<u>470,576</u>	<u>82,792,579</u>
Deferred Outflows of Resources	<u>18,375,577</u>	-	<u>18,375,577</u>	<u>3,238,959</u>	-	<u>3,238,959</u>
Current and Other Liabilities	7,069,098	502,760	7,571,858	6,839,335	203,843	7,043,178
Noncurrent Liabilities						
Due Within One Year	4,866,290	-	4,866,290	4,725,869	-	4,725,869
Due in More Than One Year	<u>186,506,967</u>	-	<u>186,506,967</u>	<u>84,662,843</u>	-	<u>84,662,843</u>
Total Liabilities	<u>198,442,355</u>	<u>502,760</u>	<u>198,945,115</u>	<u>96,228,047</u>	<u>203,843</u>	<u>96,431,890</u>
Deferred Inflows of Resources	<u>7,586,000</u>	-	<u>7,586,000</u>	-	-	-

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

Table A-1 (Cont'd)  
Years Ended June 30, 2015 and 2014  
Net Position

	2015			2014		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
<b>Net Position</b>						
Net Investment in Capital Assets	\$ (22,099,874)	\$149,879	\$ (21,949,995)	\$ (19,559,010)	\$164,831	\$ (19,394,179)
Restricted	425,960	-	425,960	328,793	-	328,793
Unrestricted	<u>(87,669,428)</u>	<u>75,265</u>	<u>(87,594,163)</u>	<u>8,563,132</u>	<u>101,902</u>	<u>8,665,034</u>
<b>Total Net Position</b>	<b><u>\$(109,343,342)</u></b>	<b><u>\$225,144</u></b>	<b><u>\$(109,118,198)</u></b>	<b><u>\$(10,667,085)</u></b>	<b><u>\$266,733</u></b>	<b><u>\$(10,400,352)</u></b>

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, 2015 and 2014  
Changes in Net Position

	2015			2014		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$ -	\$ 987,560	\$ 987,560	\$ -	\$ 992,944	\$ 992,944
Operating Grants	13,347,311	930,209	14,277,520	11,931,377	956,149	12,887,526
Capital Grants	867,708	-	867,708	1,344,965	-	1,344,965

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

Table A-2 (Cont'd)  
Years Ended June 30, 2015 and 2014  
Changes in Net Position

	2015			2014		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
<b>Revenues (Cont'd)</b>						
<b>General Revenues</b>						
Property Taxes	\$ 42,869,721	\$ -	\$ 42,869,721	\$ 41,285,056	\$ -	\$ 41,285,056
Other Taxes	5,650,650	-	5,650,650	5,659,264	-	5,659,264
Grants, Subs. and Contribs.						
Unrestricted	12,897,571	-	12,897,571	12,786,286	-	12,786,286
Other	<u>2,453,994</u>	<u>-</u>	<u>2,453,994</u>	<u>935,353</u>	<u>50,000</u>	<u>985,353</u>
<b>Total Revenues</b>	<b><u>78,086,955</u></b>	<b><u>1,917,769</u></b>	<b><u>80,004,724</u></b>	<b><u>73,942,301</u></b>	<b><u>1,999,093</u></b>	<b><u>75,941,394</u></b>
<b>Expenses</b>						
Instruction	50,972,759	-	50,972,759	44,739,124	-	44,739,124
Instructional Student Support	6,362,703	-	6,362,703	5,472,992	-	5,472,992
Admin. and Financial Support Svcs.	6,524,394	-	6,524,394	5,568,985	-	5,568,985
Operation and Maintenance of						
Plant Services	7,915,850	-	7,915,850	7,489,266	-	7,489,266
Pupil Transportation	4,701,159	-	4,701,159	4,760,935	-	4,760,935
Student Activities	1,937,146	-	1,937,146	1,739,869	-	1,739,869
Community Services	106,920	-	106,920	126,318	-	126,318
Interest on Long-Term Debt	3,919,979	-	3,919,979	4,019,154	-	4,019,154
Food Service	<u>-</u>	<u>1,959,358</u>	<u>1,959,358</u>	<u>-</u>	<u>2,052,637</u>	<u>2,052,637</u>
<b>Total Expenses</b>	<b><u>82,440,910</u></b>	<b><u>1,959,358</u></b>	<b><u>84,400,268</u></b>	<b><u>73,916,643</u></b>	<b><u>2,052,637</u></b>	<b><u>75,969,280</u></b>
<b>Increase (Decrease) in Net Position</b>	<b>(4,353,955)</b>	<b>(41,589)</b>	<b>(4,395,544)</b>	<b>25,658</b>	<b>(53,544)</b>	<b>(27,886)</b>
<b>Beginning Net Position</b> (Restated - See Note 2)	<b><u>(104,989,387)</u></b>	<b><u>266,733</u></b>	<b><u>(104,722,654)</u></b>	<b><u>(10,692,743)</u></b>	<b><u>320,277</u></b>	<b><u>(10,372,466)</u></b>
<b>Ending Net Position</b>	<b><u>\$(109,343,342)</u></b>	<b><u>\$ 225,144</u></b>	<b><u>\$(109,118,198)</u></b>	<b><u>\$(10,667,085)</u></b>	<b><u>\$ 266,733</u></b>	<b><u>\$(10,400,352)</u></b>

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, 2015**

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

Table A-3  
Years Ended June 30, 2015 and 2014  
Governmental Activities

Functions/Programs	2015		2014	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Instruction	\$50,972,759	\$ 41,562,345	\$44,739,124	\$ 36,477,680
Instructional Student Support	6,362,703	5,464,923	5,472,992	4,710,169
Administrative and Fin. Support Svcs.	6,524,394	5,986,231	5,568,985	5,134,106
Operation and Maintenance of Plant Svcs.	7,915,850	7,451,386	7,489,266	7,095,946
Pupil Transportation	4,701,159	2,923,696	4,760,935	2,903,324
Student Activities	1,937,146	1,748,070	1,739,869	1,590,148
Community Services	106,920	36,969	126,318	54,739
Interest on Long-Term Debt	<u>3,919,979</u>	<u>3,052,271</u>	<u>4,019,154</u>	<u>2,674,189</u>
<b>Total Governmental Activities</b>	<b><u>\$82,440,910</u></b>	<b>68,225,891</b>	<b><u>\$73,916,643</u></b>	<b>60,640,301</b>
Less:				
Unrestricted Grants, Subsidies		<u>(12,897,571)</u>		<u>(12,786,286)</u>
<b>Total Needs from Local Taxes and Other Revenues</b>		<b><u>\$ 55,328,320</u></b>		<b><u>\$ 47,854,015</u></b>

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, 2015 and 2014  
Business-Type Activities

Functions/Programs	2015		2014	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Food Service	<u>\$1,959,358</u>	\$41,589	<u>\$2,052,637</u>	\$103,544

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

Table A-4 (Cont'd)  
Years Ended June 30, 2015 and 2014  
Business-Type Activities

	2015		2014	
	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:				
Miscellaneous Income		\$ _____		\$(50,000)
Total Business-Type Activities		<u>\$41,589</u>		<u>\$ 53,544</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, 2015, the School District's general fund reported a fund balance of \$4,289,744, which is a decrease of \$2,965,366.

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 \$193,820. There was a repayment of \$30,729 from the general fund to the construction, renovation and repair fund during the 2014/2015 fiscal year as part of a 5-year repayment plan for the purchase of a new telecommunication system.

**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, 2015, year-end budget transfers not prohibited by state law were approved.



**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

**Capital Assets and Debt Administration**

**Capital Assets**

At June 30, 2015, the School District had net capital assets of \$55,692,912 invested in a broad range of capital assets, including land, buildings, furniture and equipment.

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

	2015	2014
Land	\$ 1,553,540	\$ 1,553,540
Assets not in Service	227,287	-
Land Improvements	1,291,780	1,646,629
Buildings and Building Improvements	50,893,382	53,251,998
Furniture and Equipment	1,726,923	1,675,803

**Debt Administration**

As of July 1, 2014, the School District included in its long-term liabilities \$69,467,885 for general obligation bonds. During the year 2014/2015, the School District made principal payments of \$4,280,000 while recording accretion of interest on capital appreciation bonds in the amount of \$2,038,240, resulting in an ending balance of \$67,226,126.

Table A-6  
Outstanding Debt

General Obligation Bonds/Notes	As of 06/30/15	As of 06/30/14
Bonds - Series of 1997A	\$21,907,849	\$20,732,992
Bonds - Series of 1997B	-	199,563
Bonds - Series 2006	18,153,277	17,720,330
Bonds - Series 2006A	24,680,000	24,790,000
Bonds - Series of 2008B	2,485,000	4,030,000
Bonds - Series of 2008C	-	1,995,000
Notes - Series of 2008	2,222,952	2,338,759
Notes - PNC 2013	9,320,000	9,495,000

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

**Capital Assets and Debt Administration (Cont'd)**

**Debt Administration (Cont'd)**

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**

The School District's general obligation bond rating is Standard and Poor's A1 Stable and "Aaa". The "Aaa" bond rating is based upon an insurance policy provided when underwriting each of the bond issues. Additional security for the bonds is provided by the Commonwealth of Pennsylvania Act 150 School District Intercept Program. The Act provides for undistributed state aid to be diverted to bond holders in the event of default.

**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 fiscal year 2015/2016 and beyond. The 2015/2016 employer contribution rate to PSERS is 25.84%. On November 23, 2010, the Governor signed into law Act 120 which includes a series of actuarial and funding changes to PSERS and benefit reductions for individuals who become new members of PSERS on or after July 2011.

Presently, the employer contribution rate for fiscal year 2016/2017 will be 30.03%. The rate applies to salary and wages earned from July 1, 2016 through June 30, 2017. This rate was determined by PSERS's actuary and is the first time in 15 years that the rate is not artificially suppressed.

The rate was certified by the PSERS Board of Trustees at its meeting on December 8, 2015. The employer contribution rate may change if pension legislation is enacted prior to June 30, 2016. The employer contribution rate for fiscal year 2016/2017 consists of 29.20% for pension costs and 0.83% for premium assistance payments. Of the 29.20% portion of the employer contribution rate, 20.89% represents the interest on the unfunded liability.

Steps must be taken at the state level and the School District level to mitigate and manage the severe increase in rates. If not addressed, this will have a devastating effect 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 studies indicate that the trend will bottom out in the next five years to around 4,200 students.

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

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

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 and live within its means when establishing tax rates. 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 never asked for ACT 1 exceptions and has never raised the tax millage beyond the limits of the ACT since its inception in 2006.

The School District must be cognizant and keenly 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.

Rogers Primary School

On August 19, 2015, the Shaler Area School Board voted to authorize HHSDR Architects and Engineers to proceed with the schematic designs to demolish and construct a new Rogers Primary School.

On September 16, 2015, the School Board authorized the School District to incur a non-electoral debt by the issuance of general obligation bonds in the amount not to exceed \$10 million for the purpose of constructing a new Rogers Primary building. This is the first of two anticipated bond issues for the Rogers' project.

The Rogers' project timeline included collecting input from staff and administration in October and November and the public meeting on October 28, 2015 to collect input from the community. HHSDR anticipates construction to start May 2016 with a December 2017 completion of the new school building.

The School Board based its decision on months of discussion and presentations that outlined the options of a complete renovation of the building and constructing a new building on the site. Maximum project costs are \$25,827,393.

Athletic Facilities

On November 11, 2015, the Shaler Area School Board voted to commence the design to preplace the running track surface and to install artificial turf on the playing field at the Titan Stadium facility on Mt. Royal Blvd. The projects will be funded from a bond issue in the spring of 2016, which will also finish the funding for the Rogers Primary School project.

On December 2, 2015, the School Board approved a contract for the removal of the stadium light standards. They will be replaced as part of the stadium project.

**Shaler Area School District  
Management's Discussion and Analysis  
June 30, 2015**

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

Athletic Facilities (Cont'd)

The proposed timeline for the Titan Stadium improvements is as follows: June 6, 2016, start stadium turf replacement; August 1, 2016, begin track resurfacing; September 16, 2016, complete track and turf improvement and light replacement project.

The lack of a state budget for education for the 2016/2017 school year as of the issuance of this report is a situation that will be resolved shortly to enable the School District to properly project for fiscal year-end 2015/2016 and plan for 2016/2017.

The comparison of revenue and expenditures categories is as follows:

Table A-7

	Budgeted Revenues 2015/2016	Actual Revenues 2014/2015
Local	65.0%	65.0%
State	33.5%	33.7%
Federal/Other	1.5%	1.3%
	Budgeted Expenditures 2015/2016	Actual Expenditures 2014/2015
Instruction	60.0%	58.2%
Support Services	29.7%	31.1%
Noninstructional/Other	2.0%	2.2%
Fund Transfers/Debt	8.3%	8.5%

**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 Charles W. Bennett, Director of Business Services 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, 2015**

**Exhibit 1**

	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 7,661,955	\$ -	\$ 7,661,955
Taxes Receivable, Net	10,292,496	-	10,292,496
Due from Other Governments	2,558,262	193,669	2,751,931
Other Receivables	204,903	91,719	296,622
Inventories	-	56,095	56,095
Prepaid Items	-	236,542	236,542
Other Current Assets	21,547	-	21,547
Long-Term Prepayments, Net of Amortization	1,877,361	-	1,877,361
Capital Assets not Being Depreciated			
Land	1,553,540	-	1,553,540
Assets not in Service	227,287	-	227,287
Capital Assets, Net of Accumulated Depreciation			
Land Improvements	1,291,780	-	1,291,780
Buildings and Building Improvements	50,893,382	-	50,893,382
Furniture and Equipment	<u>1,726,923</u>	<u>149,879</u>	<u>1,876,802</u>
<b>TOTAL ASSETS</b>	<u>78,309,436</u>	<u>727,904</u>	<u>79,037,340</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Accumulated Decreases in Fair Value of Hedging Derivatives	1,780,288	-	1,780,288
Amounts Related to Pensions	15,319,907	-	15,319,907
Deferred Charge on Refunding	<u>1,275,382</u>	<u>-</u>	<u>1,275,382</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>18,375,577</u>	<u>-</u>	<u>18,375,577</u>
<b>LIABILITIES</b>			
Internal Balances	5,639	(5,639)	-
Accounts Payable	964,303	447,034	1,411,337
Accrued Interest	526,226	-	526,226
Accrued Salaries and Benefits	5,564,185	-	5,564,185
Unearned Revenues	-	61,365	61,365
Other Current Liabilities	8,745	-	8,745
Noncurrent Liabilities			
Due Within One Year	4,866,290	-	4,866,290
Due in More Than One Year			
Notes Payable	11,238,033	-	11,238,033
Capital Leases	172,061	-	172,061
Compensated Absences	1,273,356	-	1,273,356
Bonds Payable	63,004,683	-	63,004,683
Other Post-Employment Benefits	1,542,273	-	1,542,273
Net Pension Liability	106,116,000	-	106,116,000
Derivative Instruments	<u>3,160,561</u>	<u>-</u>	<u>3,160,561</u>
<b>TOTAL LIABILITIES</b>	<u>198,442,355</u>	<u>502,760</u>	<u>198,945,115</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Amounts Related to Pensions	<u>7,586,000</u>	<u>-</u>	<u>7,586,000</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	(22,099,874)	149,879	(21,949,995)
Restricted for Other Purposes	425,960	-	425,960
Unrestricted	<u>(87,669,428)</u>	<u>75,265</u>	<u>(87,594,163)</u>
<b>TOTAL NET POSITION</b>	<u>\$(109,343,342)</u>	<u>\$225,144</u>	<u>\$(109,118,198)</u>

See Accompanying Notes

Shaler Area School District  
Statement of Activities  
Year Ended June 30, 2015

Exhibit 2

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
<b>Governmental Activities</b>						
Instruction	\$ 50,972,759	\$ 9,410,414	\$ -	\$ (41,562,345)	\$ -	\$ (41,562,345)
Instructional Student Support	6,362,703	897,780	-	(5,464,923)	-	(5,464,923)
Administrative and Financial Support Services	6,524,394	538,163	-	(5,986,231)	-	(5,986,231)
Operation and Maintenance of Plant Services	7,915,850	464,464	-	(7,451,386)	-	(7,451,386)
Pupil Transportation	4,701,159	1,777,463	-	(2,923,696)	-	(2,923,696)
Student Activities	1,937,146	189,076	-	(1,748,070)	-	(1,748,070)
Community Services	106,920	69,951	-	(36,969)	-	(36,969)
Interest on Long-Term Debt	3,919,979	-	867,708	(3,052,271)	-	(3,052,271)
<b>Total Governmental Activities</b>	<b>82,440,910</b>	<b>13,347,311</b>	<b>867,708</b>	<b>(68,225,891)</b>	<b>-</b>	<b>(68,225,891)</b>
<b>Business-Type Activities</b>						
Food Service	1,959,358	930,209	-	-	(41,589)	(41,589)
<b>Total Primary Government</b>	<b>\$84,400,268</b>	<b>\$14,277,520</b>	<b>\$867,708</b>	<b>(68,225,891)</b>	<b>(41,589)</b>	<b>(68,267,480)</b>
<b>General Revenues</b>						
Property Taxes Levied for General Purpose, Net			42,869,721			42,869,721
Earned Income Taxes			5,145,950			5,145,950
Real Estate Transfer Taxes			415,839			415,839
Other Taxes Levied for General Purposes, Net			88,861			88,861
Grants, Subsidies and Contributions not Restricted			12,897,571			12,897,571
Investment Earnings			1,966,447			1,966,447
Miscellaneous Income			487,547			487,547
<b>Total General Revenues</b>			<b>63,871,936</b>			<b>63,871,936</b>
<b>Changes in Net Position</b>						
			(4,353,955)		(41,589)	(4,395,544)
<b>Net Position - July 1, 2014 (Restated - See Note 2)</b>			<b>(104,989,387)</b>		<b>266,733</b>	<b>(104,722,654)</b>
<b>Net Position - June 30, 2015</b>			<b>\$ (109,343,342)</b>		<b>\$ 225,144</b>	<b>\$ (109,118,198)</b>

See Accompanying Notes

**Shaler Area School District  
Balance Sheet  
Governmental Funds  
June 30, 2015**

**Exhibit 3**

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 7,054,059	\$607,896	\$ 7,661,955
Taxes Receivable, Net	10,292,496	-	10,292,496
Due from Other Funds	-	30,729	30,729
Due from Other Governments	2,558,262	-	2,558,262
Other Receivables	204,903	-	204,903
Other Current Assets	<u>21,547</u>	<u>-</u>	<u>21,547</u>
<b>TOTAL ASSETS</b>	<b><u>\$20,131,267</u></b>	<b><u>\$638,625</u></b>	<b><u>\$20,769,892</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Due to Other Funds	\$ 36,368	\$ -	\$ 36,368
Accounts Payable	954,203	10,100	964,303
Accrued Salaries and Benefits	5,564,185	-	5,564,185
Other Current Liabilities	<u>-</u>	<u>8,745</u>	<u>8,745</u>
<b>Total Liabilities</b>	<b><u>6,554,756</u></b>	<b><u>18,845</u></b>	<b><u>6,573,601</u></b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenues - Property Taxes	<u>9,286,767</u>	<u>-</u>	<u>9,286,767</u>
<b>Fund Balances</b>			
Restricted	-	425,960	425,960
Committed	-	193,820	193,820
Assigned	4,175,000	-	4,175,000
Unassigned	<u>114,744</u>	<u>-</u>	<u>114,744</u>
<b>Total Fund Balances</b>	<b><u>4,289,744</u></b>	<b><u>619,780</u></b>	<b><u>4,909,524</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$20,131,267</u></b>	<b><u>\$638,625</u></b>	<b><u>\$20,769,892</u></b>

See Accompanying Notes

**Shaler Area School District  
 Reconciliation of the Governmental Funds Balance Sheet  
 to the Statement of Net Position  
 June 30, 2015**

**Exhibit 4**

Total Fund Balances - Governmental Funds		\$ 4,909,524
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 \$114,626,367 and the accumulated depreciation is \$58,933,455.		55,692,912
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.		9,286,767
Premium and discount on bonds issued and refunded are capitalized and amortized over the life of the bonds in the statement of net position.		(54,944)
Deferred changes on bond refunding are amortized and reported as deferred outflows of resources in the statement of net position.		1,275,382
The payment to the joint venture is capitalized and amortized over the life of the notes payable issued.		1,877,361
Derivative investments used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		(1,380,273)
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		(106,116,000)
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	\$ 15,319,907	
Deferred Inflows of Resources Related to Pensions	<u>(7,586,000)</u>	7,733,907



**Shaler Area School District**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2015**

**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	\$(67,226,126)	
Accrued Interest on the Bonds	(526,226)	
Capital Leases Payable	(315,561)	
Notes Payable	(11,542,952)	
Other Post-Employment Benefits	(1,542,273)	
Compensated Absences	<u>(1,414,840)</u>	<u>\$ (82,567,978)</u>
Total Net Position - Governmental Activities		<u><u>\$(109,343,342)</u></u>

See Accompanying Notes

**Shaler Area School District  
Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2015**

**Exhibit 5**

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenues</b>			
Local Sources	\$48,525,158	\$ 470,205	\$48,995,363
State Sources	25,170,053	-	25,170,053
Federal Sources	<u>1,013,227</u>	<u>-</u>	<u>1,013,227</u>
<b>Total Revenues</b>	<u>74,708,438</u>	<u>470,205</u>	<u>75,178,643</u>
<b>Expenditures</b>			
Current			
Instruction	45,222,766	-	45,222,766
Support Services	24,149,513	416,070	24,565,583
Noninstructional Services	1,736,347	-	1,736,347
Capital Outlay	-	197,810	197,810
Debt Service			
Principal and Interest	399,832	6,154,305	6,554,137
Refunds of Prior Year's Receipts	<u>184,079</u>	<u>-</u>	<u>184,079</u>
<b>Total Expenditures</b>	<u>71,692,537</u>	<u>6,768,185</u>	<u>78,460,722</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>3,015,901</u>	<u>(6,297,980)</u>	<u>(3,282,079)</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Capital Lease	-	416,070	416,070
Transfers In	-	5,981,267	5,981,267
Transfers Out	<u>(5,981,267)</u>	<u>-</u>	<u>(5,981,267)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(5,981,267)</u>	<u>6,397,337</u>	<u>416,070</u>
<b>Net Changes in Fund Balances</b>	(2,965,366)	99,357	(2,866,009)
<b>Fund Balances - July 1, 2014</b>	<u>7,255,110</u>	<u>520,423</u>	<u>7,775,533</u>
<b>Fund Balances - June 30, 2015</b>	<u>\$ 4,289,744</u>	<u>\$ 619,780</u>	<u>\$ 4,909,524</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, 2015**

**Exhibit 6**

Total Net Change in Fund Balances - Governmental Funds \$(2,866,009)

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	\$ (2,976,010)	
Capital Outlays	<u>540,952</u>	(2,435,058)

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.

1,151,130

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.

4,756,414

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	7,192,063	
Cost of Benefits Earned	<u>(11,251,854)</u>	(4,059,791)

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	(6,838)	
Other Post-Employment Benefits	<u>(147,797)</u>	(154,635)

**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, 2015**

**Exhibit 6**

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	\$ 48,409	
Accretion of Interest on the School District's Capital Appreciation Bonds	<u>(2,038,241)</u>	\$(1,989,832)

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.

		1,941,261
--	--	-----------

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.

Amortization of Joint Venture Payment	(140,802)	
Amortization of Discount, Premium and Deferred Loss on Refunding	<u>(140,563)</u>	(281,365)

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.

		<u>(416,070)</u>
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Change in Net Position of Governmental Activities		<u><u>\$</u>(4,353,955)</u>
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See Accompanying Notes

**Shaler Area School District  
Statement of Net Position  
Proprietary Funds  
June 30, 2015**

**Exhibit 7**

	Food Service Fund
<b>ASSETS</b>	
Current Assets	
Due from Other Funds	\$ 5,639
Due from Other Governments	193,669
Other Receivables	91,719
Inventories	56,095
Prepaid Items	<u>236,542</u>
Total Current Assets	<u>583,664</u>
Noncurrent Assets	
Furniture and Equipment, Net	<u>149,879</u>
<b>TOTAL ASSETS</b>	<u><b>733,543</b></u>
<b>LIABILITIES</b>	
Accounts Payable	447,034
Unearned Revenues	<u>61,365</u>
<b>TOTAL LIABILITIES</b>	<u><b>508,399</b></u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	149,879
Unrestricted	<u>75,265</u>
<b>TOTAL NET POSITION</b>	<u><b>\$225,144</b></u>

See Accompanying Notes

**Shaler Area School District**  
**Statement of Revenues, Expenses and Changes**  
**in Net Position**  
**Proprietary Funds**  
**Year Ended June 30, 2015**

**Exhibit 8**

	<b>Food Service Fund</b>
<b>Operating Revenues</b>	
Food Service Revenue	\$ 977,560
Other Operating Revenues	<u>10,000</u>
<b>Total Operating Revenues</b>	<u>987,560</u>
<b>Operating Expenses</b>	
Purchased Property Services	514
Other Purchased Services	1,832,143
Supplies	98,811
Depreciation	<u>27,890</u>
<b>Total Operating Expenses</b>	<u>1,959,358</u>
<b>Operating Income (Loss)</b>	<u>(971,798)</u>
<b>Nonoperating Revenues (Expenses)</b>	
State Sources	60,642
Federal Sources	<u>869,567</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<u>930,209</u>
<b>Change in Net Position</b>	(41,589)
<b>Net Position - July 1, 2014</b>	<u>266,733</u>
<b>Net Position - June 30, 2015</b>	<u>\$ 225,144</u>

See Accompanying Notes

Shaler Area School District  
Statement of Cash Flows  
Proprietary Fund Types  
Year Ended June 30, 2015

Exhibit 9

	Food Service Fund
Cash Flows from Operating Activities	
Cash Received from Users	\$ 893,572
Cash Received from Other Operating Revenue	10,000
Cash Payments to Suppliers for Goods and Services	<u>(1,780,163)</u>
Net Cash Used for Operating Activities	<u>(876,591)</u>
Cash Flows from Non-Capital Financing Activities	
State Sources	64,997
Federal Sources	<u>824,532</u>
Net Cash Provided by Non-Capital Financing Activities	<u>889,529</u>
Cash Flows from Capital and Related Financing Activities	
Facilities Acquisition/Construction/Improvement Services	<u>(12,938)</u>
Net Increase (Decrease) in Cash and Cash Flows	<u>          -</u>
Cash and Cash Equivalents - July 1, 2014	<u>          -</u>
Cash and Cash Equivalents - June 30, 2015	<u>\$ <u>          -</u></u>

**Shaler Area School District  
Statement of Cash Flows  
Proprietary Fund Types  
Year Ended June 30, 2015**

**Exhibit 9**

	Food Service Fund
Operating Income (Loss)	\$ <u>(971,798)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used for Operating Activities	
Depreciation and Net Amortization	27,890
Donated Commodities	98,505
(Increase) Decrease in Accounts Receivable	(78,349)
Advances to Other Funds	(5,639)
(Increase) Decrease in Inventories	(15,214)
(Increase) Decrease in Prepaid Items	(236,542)
Increase (Decrease) in Accounts Payable	268,772
Increase (Decrease) in Unearned Revenues	50,663
Increase (Decrease) in Other Current Liabilities	<u>(14,879)</u>
Total Adjustments	<u>95,207</u>
Cash Used for Operating Activities	\$ <u>(876,591)</u>

**Noncash Non-Capital Financing Activities**

During the year ended June 30, 2015, the School District received \$116,007 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, 2015**

**Exhibit 10**

	Private Purpose Trust Fund	Agency Fund
<b>ASSETS</b>		
Cash and Cash Equivalents	<u>\$161,828</u>	<u>\$541,546</u>
<b>LIABILITIES</b>		
Accounts Payable	31,250	-
Other Current Liabilities	<u>-</u>	<u>541,546</u>
<b>TOTAL LIABILITIES</b>	<u>31,250</u>	<u>541,546</u>
<b>NET POSITION</b>		
Restricted for Scholarships	<u>\$130,578</u>	<u>\$ -</u>

See Accompanying Notes

**Shaler Area School District  
Statement of Changes in Net Position  
Fiduciary Funds  
Year Ended June 30, 2015**

**Exhibit 11**

	Private Purpose Trust Fund
Additions	
Gifts and Contributions	<u>\$ 43,147</u>
Deductions	
Scholarships Awarded	<u>40,252</u>
Change in Net Position	2,895
Net Position - July 1, 2014	<u>127,683</u>
Net Position - June 30, 2015	<u>\$130,578</u>

See Accompanying Notes

**Shaler Area School District**  
**Notes to Financial Statements**  
**June 30, 2015**

**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, 2015**

**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 School District also reports as nonmajor governmental funds the following:

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 *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, 2015**

**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, 2015**

**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, 2015**

**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, 2015, was \$1,325,693 which was paid in the year ended June 30, 2015 to Beattie and reported in the School District's general fund. The School District has no equity interest in Beattie as of June 30, 2015. 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, 2015.

**Shaler Area School District**  
**Notes to Financial Statements**  
**June 30, 2015**

**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, 2015.

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, 2015 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, 2015**

**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, 2015**

**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, 2015**

**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, 2015**

**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, committed and assigned fund balances as of June 30, 2015, are as follows:

1. The restricted fund balance of \$425,960 in the nonmajor debt service fund is restricted for the retirement of long-term debt.
2. The committed fund balance in the nonmajor capital projects fund of \$193,820 is for future capital purchases.
3. The assigned fund balance in the general fund of \$4,175,000 is for the following purposes:
  - a. Future debt service as it relates to 2006 interest rate management plan \$2,000,000
  - b. 2015/2016 general fund expenditures 1,500,000
  - c. Potential future employer retirement rate increases 675,000

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 2 - Restatement of Beginning Net Position**

Shaler Area School District adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* as of July 1, 2014 and applied the statement by restating the beginning net position. Beginning net position of the governmental activities in the government-wide financial statements were restated as of July 1, 2014. The result of the effects of applying this new statement is summarized below.

Net Position, June 30, 2014 (previously reported) \$ (10,667,085)

This Statement requires the liability of employers for defined benefit pensions (net pension liability) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. A liability should be recognized for the employer's proportionate share of the collective net pension liability in financial statements prepared using the economic resources measurement focus and accrual basis of accounting.

The net pension liability as of June 30, 2013, the measurement date, was: (99,884,000)

In addition, employer contributions subsequent to the measurement date (June 30, 2013) of the net pension liability are required to be reported as deferred outflows of resources.

The employer contributions subsequent to the measurement date were: 5,561,698

Restated Net Position, July 1, 2014 \$(104,989,387)

**Note 3 - 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, 2015**

**Note 3 - 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, 2015, \$3,356,250 of the School District's bank balance of \$6,588,778 was exposed to custodial credit risk as follows:

Uninsured and Collateral Held by Pledging Bank's Agent not in the School District's Name	<u>\$3,356,250</u>
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As of June 30, 2015, the School District had the following investments:

Investments	Fair Value
PSDLAF	\$2,449,722
PLGIT	6,393
Goldman Sachs U. S. Treasury Fund	<u>434,705</u>
	<u>\$2,890,820</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, 2015, 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>\$205,168</u>	<u>\$(1,585,441)</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, 2015**

**Note 3 - 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. These funds have the characteristics of open-end mutual funds and are not subject to custodial credit risk classification.

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 3 - Deposits and Investments (Cont'd)**

**Investments (Cont'd)**

PSDLAF and PLGIT, collectively referred to as "The Funds" are governed by 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. Each fund is audited annually by independent auditors. The Funds operate in a manner consistent with the SEC's Rule 2(a)7 of the Investment Company Act of 1940. The Funds use amortized cost to report net position to compute share prices. The Funds maintain 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.

**Note 4 - 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 2014/2015 was 21.34 mills (\$21.34 per \$1,000 assessed valuation). The tax calendar for real estate taxes levied for 2014/2015 is as follows:

Tax Levy Date	July 1, 2014
2% Discount Period	Through August 31, 2014
Face Payment Period	September 1 - October 31, 2014
10% Penalty Period	November 1 Until Liened
Lien Filing Date	July 1, 2015

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 \$9,286,767 along with other taxes receivable of \$1,005,729.

**Note 5 - Due from Other Governments**

Amounts due from other governments represent receivables for revenues earned by the School District. At June 30, 2015, the following amounts are due from other governmental units:

	Governmental Funds	Enterprise Fund	Totals
Federal (through the state)	\$ 713,409	\$ 14,164	\$ 727,573
State	<u>1,844,853</u>	<u>179,505</u>	<u>2,024,358</u>
	<u>\$2,558,262</u>	<u>\$193,669</u>	<u>\$2,751,931</u>



**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance 07/01/14	Additions	Disposals	Balance 06/30/15
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated				
Land	\$ 1,553,540	\$ -	\$ -	\$ 1,553,540
Assets not in Service, Net	<u>-</u>	<u>227,287</u>	<u>-</u>	<u>227,287</u>
Total Capital Assets Not Being Depreciated	<u>1,553,540</u>	<u>227,287</u>	<u>-</u>	<u>1,780,827</u>
Capital Assets Being Depreciated				
Land Improvements	9,508,613	-	595,458	8,913,155
Building and Building Improvements	100,647,193	-	1,481,421	99,165,772
Furniture and Equipment	<u>4,381,492</u>	<u>540,952</u>	<u>155,831</u>	<u>4,766,613</u>
Total Capital Assets Being Depreciated	<u>114,537,298</u>	<u>540,952</u>	<u>2,232,710</u>	<u>112,845,540</u>
Less Accumulated Depreciation				
Land Improvements	7,861,984	319,448	560,057	7,621,375
Buildings and Building Improvements	47,395,195	2,192,112	1,314,917	48,272,390
Furniture and Equipment	<u>2,705,689</u>	<u>464,450</u>	<u>130,449</u>	<u>3,039,690</u>
Total Accumulated Depreciation	<u>57,962,868</u>	<u>2,976,010</u>	<u>2,005,423</u>	<u>58,933,455</u>
Total Capital Assets Being Depreciated, Net	<u>56,574,430</u>	<u>(2,435,058)</u>	<u>227,287</u>	<u>53,912,085</u>
Governmental Activities Capital Assets, Net	<u>\$ 58,127,970</u>	<u>\$(2,207,771)</u>	<u>\$ 227,287</u>	<u>\$ 55,692,912</u>
<b>Business-Type Activities</b>				
Furniture and Equipment	\$ 1,081,432	\$ 12,938	\$ -	\$ 1,094,370
Less Accumulated Depreciation	<u>916,601</u>	<u>27,890</u>	<u>-</u>	<u>944,491</u>
Business-Type Capital Assets, Net	<u>\$ 164,831</u>	<u>\$(14,952)</u>	<u>\$ -</u>	<u>\$ 149,879</u>

Depreciation expense was charged to functions/programs as follows:

**Governmental Activities**

Instruction	\$2,477,640
Instructional Student Support	92,966

**Shaler Area School District**  
**Notes to Financial Statements**  
**June 30, 2015**

**Note 6 - Capital Assets (Cont'd)**

**Governmental Activities (Cont'd)**

Administration and Financial Support Services	\$ 53,080
Operation and Maintenance of Plant Services	137,574
Student Activities	<u>214,750</u>
 Total Depreciation Expense	 <u>\$2,976,010</u>

**Business-Type Activities**

Food Service	<u>\$ 27,890</u>
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Assets not in service, net relate to the Rogers Primary School which had a fire in spring of 2015 and has not been in service since. The value of \$227,287 is the book value as of June 30, 2015 which is less than the fair market value.

**Note 7 - Interfund Balances**

Interfund balances at June 30, 2015, were:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ -	\$36,368
Capital Projects Fund	30,729	-
Food Service Fund	<u>5,639</u>	<u>-</u>
	<u>\$36,368</u>	<u>\$36,368</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.

**Note 8 - Interfund Transfers**

For the year ended June 30, 2015, interfund transfers consisted of transfers of \$5,981,267 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.

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 9 - Long-Term Debt**

Long-term liability activity for the year ended June 30, 2015, was as follows:

	Balance 07/01/14	Additions	Accretion	Reductions	Balance 06/30/15	Due Within One Year
<b>Governmental Activities</b>						
<b>Bonds Payable</b>						
General Obligation Bonds	\$69,467,885	\$ -	\$2,038,241	\$4,280,000	\$67,226,126	\$4,276,387
Plus: Bond Premium	420,785	-	-	20,866	399,919	-
Less: Bond Discount	<u>(378,449)</u>	<u>-</u>	<u>-</u>	<u>(33,474)</u>	<u>(344,975)</u>	<u>-</u>
<b>Total Bonds Payable</b>	<u>69,510,221</u>	<u>-</u>	<u>2,038,241</u>	<u>4,267,392</u>	<u>67,281,070</u>	<u>4,276,387</u>
General Obligation Notes	11,833,759	-	-	290,807	11,542,952	304,919
Capital Lease Obligations	85,098	416,070	-	185,607	315,561	143,500
Compensated Absences Payable	<u>1,408,002</u>	<u>6,838</u>	<u>-</u>	<u>-</u>	<u>1,414,840</u>	<u>141,484</u>
<b>Governmental Activities Long-Term Liabilities</b>	<u>\$82,837,080</u>	<u>\$422,908</u>	<u>\$2,038,241</u>	<u>\$4,743,806</u>	<u>\$80,554,423</u>	<u>\$4,866,290</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%.

\$21,907,849

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%.

18,153,277

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%.

24,680,000

Series of 2008B in the amount of \$11,390,000; due serially through September 1, 2016; interest due semi-annually ranging from 2.0% to 3.30%.

2,485,000

\$67,226,126

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 9 - Long-Term Debt (Cont'd)**

**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%. \$ 2,222,952

Series of 2013 in the amount of \$9,700,000; due serially through September 1, 2025; interest is variable. 9,320,000

\$11,542,952

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.

The annual requirements of School District funds to amortize all debt outstanding (excluding compensated absences) as of June 30, 2015, 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	
2016	\$ 2,971,681	\$ 2,477,064	\$ 304,919	\$ 193,974	\$ 5,947,638
2017	2,466,895	2,913,920	259,716	187,774	5,828,305
2018	1,781,035	3,504,338	214,512	181,634	5,681,519
2019	1,722,053	3,562,577	224,309	175,392	5,684,331
2020	1,673,800	3,603,730	235,476	168,790	5,681,796
2021-2025	6,090,422	12,775,729	9,171,946	644,894	28,682,991
2026-2030	22,670,002	7,915,549	1,132,074	74,471	31,792,096
2031-2035	<u>8,228,323</u>	<u>22,746,677</u>	<u>-</u>	<u>-</u>	<u>30,975,000</u>
Totals	47,604,211	59,499,584	11,542,952	1,626,929	120,273,676
Accretion to Date	<u>19,621,915</u>	<u>(19,621,915)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$67,226,126</u>	<u>\$ 39,877,669</u>	<u>\$11,542,952</u>	<u>\$1,626,929</u>	<u>\$120,273,676</u>

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 10 - 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, 2015, payments made on capital leases were \$187,324.

The assets acquired through capital leases are as follows:

Asset	Governmental Activities
Machinery and Equipment	\$ 517,249
Less: Accumulated Depreciation	<u>(123,686)</u>
Total	<u>\$ 393,563</u>

The future minimum lease obligations as of June 30, 2015, are as follows:

Year Ended June 30,	Amount
2016	\$151,795
2017	151,795
2018	21,418
2019	<u>3,570</u>
Total minimum lease payments	328,578
Amount representing interest	<u>(13,017)</u>
Present value of minimum lease payments	<u>\$315,561</u>

**Note 11 - 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

**Shaler Area School District**  
**Notes to Financial Statements**  
**June 30, 2015**

**Note 11 - Public School Employees' Retirement System (PSERS) (Cont'd)**

**A. Summary of Significant Accounting Policies (Cont'd)**

**Pensions (Cont'd)**

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.

**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](http://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.

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 11 - Public School Employees' Retirement System (PSERS) (Cont'd)**

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

**2. Benefits Provided (Cont'd)**

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.

**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, 2015 was 20.5% 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 \$7,507,812 for the year ended June 30, 2015.

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 11 - 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**

At June 30, 2015, the School District reported a liability of \$106,116,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2013 to June 30, 2014. 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, 2014, the School District's proportion was 0.2681%, which was an increase of 0.0241% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the School District recognized pension expense of \$11,251,854. At June 30, 2015, 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 projected and actual investment earnings	\$ -	\$7,586,000
Changes in proportions	7,950,000	-
Difference between employer contributions and proportionate share of total contributions	177,844	-
Contributions subsequent to the measurement date	<u>7,192,063</u>	<u>-</u>
	<u>\$15,319,907</u>	<u>\$7,586,000</u>

\$7,192,063 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, 2015. 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,	
2016	\$ 61,854
2017	61,854
2018	61,854
2019	61,854
2020	<u>294,428</u>
	<u>\$541,844</u>



**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 11 - 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, 2014 was determined by rolling forward the System's total pension liability as of the June 30, 2013 actuarial valuation to June 30, 2014 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, 2013 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	19%	5.0%
Private markets (equity)	21%	6.5%
Private real estate	13%	4.7%
Global fixed income	8%	2.0%
U.S. long treasuries	3%	1.4%

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 11 - 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
TIPS	12%	1.2%
High yield bonds	6%	1.7%
Cash	3%	0.9%
Absolute return	10%	4.8%
Risk parity	5%	3.9%
MLPs/Infrastructure	3%	5.3%
Commodities	6%	3.3%
Financing (LIBOR)	<u>(9)%</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, 2014.

**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, 2015**

**Note 11 - 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	\$132,365	\$106,116	\$83,706

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](http://www.psers.state.pa.us).

**Note 12 - 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, 2015 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, 2015, there are numerous outstanding real estate tax assessment appeals which may result in refunds to taxpayers.

**Note 13 - 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, 2015**

**Note 13 - 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, 2015**

**Note 13 - 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, 2015**

**Note 13 - 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, 2015**

**Note 13 - 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, 2015**

**Note 13 - 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, 2015, the School District contributed \$733,887. Plan members receiving benefits contributed \$269,926. 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	55,779
Adjustment to Annual Required Contribution	<u>(125,421)</u>
Annual OPEB Cost (Expense)	1,209,323
Contributions in relation to the ARC	<u>(1,061,526)</u>
Increase in OPEB Obligation	147,797
Net OPEB Obligation - Beginning of Year	<u>1,394,476</u>
Net OPEB Obligation - End of Year	<u>\$1,542,273</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, 2015, 2014 and 2013 are as follows.



**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 13 - 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
06/30/15	\$1,209,323	87.78%	\$1,542,273
06/30/14	1,086,297	74.79%	1,394,476
06/30/13	1,081,868	108.20%	1,120,586

**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, 2015**

**Note 14 - 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 \$8,840,924 and \$8,651,811 for the years ended June 30, 2015 and 2014, 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, 2015, the net position of the Consortium was \$41,604,741 of which \$1,505,592 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 15 - On-Behalf Payments**

The amounts recognized for revenues and expenditures for on-behalf payments relating to fringe benefits for the year ended June 30, 2015 was \$5,687,453.

This includes \$4,223,155 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 \$1,464,298 to the federal government for social security and Medicare taxes for the year ended June 30, 2015. 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 16 - Derivative Instruments**

**A. Details of Instruments**

The fair value balances and notional amounts of derivative instruments outstanding at June 30, 2015, classified by type, and the change in fair value of such derivative instruments for the year ended as reported in the June 30, 2015 financial statements are as follows:

**Shaler Area School District  
Notes to Financial Statements  
June 30, 2015**

**Note 16 - Derivative Instruments (Cont'd)**

**A. Details of Instruments (Cont'd)**

	<u>Change in Fair Value</u>		<u>Fair Value at June 30, 2015</u>		Notional Amt. in Thousands
	Classification	Amount	Classification	Amount	
<b>Governmental Activities</b>					
Cash Flow Hedges					
Pay Fixed Interest Rate Swaps	Deferred outflow of resources	\$ 55,334	Debt	\$(1,780,288)	\$ 9,320
<b>Investment Derivatives Instruments</b>					
Basis Swaps	Investment				
Series of 1997 Bonds	Revenue	189,343	Investment	205,168	21,908
Basis Swaps	Investment				
Series of 2006 Bonds	Revenue	1,092,066	Investment	(1,388,371)	18,153
Basis Swaps	Investment				
Series of 2006A Bonds	Revenue	659,852	Investment	(197,070)	24,680

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, 2015. 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 \$9.635 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, 2015**

**Note 16 - 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, 2015, 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, 2015**

**Note 16 - 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 17 - 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 \$51,373 for the year ended June 30, 2015. 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, 2015:

Year Ended June 30,	Amount
2016	\$ 68,950
2017	82,740
2018	82,740
2019	82,740
2020	<u>55,160</u>
	<u>\$372,330</u>

**Note 18 - Subsequent Events**

On October 22, 2015, the School District issued general obligation bonds, Series of 2015, in the amount of \$10,000,000 with interest rates ranging from 0.6% to 3.25%. The purpose of the issue is for the construction of a new Rogers Primary School.

Also, a new four-year lease for iPads commenced on July 5, 2015 in the amount of \$489,240.

**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, 2015**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
<b>Local Sources</b>				
<b>Taxes</b>				
Current Real Estate Taxes	\$40,164,898	\$40,164,903	\$40,213,410	\$ 48,507
Public Utility Realty Taxes	60,000	60,000	57,728	(2,272)
Local Services Taxes	45,100	45,100	31,133	(13,967)
Earned Income Taxes	4,550,000	4,550,000	4,852,178	302,178
Real Estate Transfer Taxes	310,000	310,000	415,839	105,839
Delinquencies on Taxes	2,246,000	2,246,000	1,983,032	(262,968)
Earnings on Investments	75,000	75,000	25,162	(49,838)
<b>Other Local Revenues</b>				
Revenue from Student Activities	70,000	70,000	58,601	(11,399)
Federal Revenues from IUs	743,512	743,512	808,676	65,164
Rentals	6,000	6,000	642	(5,358)
Contributions and Donations from Private Sources	-	-	1,700	1,700
Revenue from Community Activities	95,000	95,000	62,033	(32,967)
Miscellaneous Revenue	1,500	1,500	6,315	4,815
Refund of Prior Year's Expenditures	-	-	8,709	8,709
<b>Total Revenues from Local Sources</b>	<u>48,367,010</u>	<u>48,367,015</u>	<u>48,525,158</u>	<u>158,143</u>
<b>State Sources</b>				
<b>Basic Instruct. and Oper. Subsidies</b>				
Basic Instructional Subsidy	10,746,903	10,746,903	10,746,683	(220)
Tuition	70,000	70,000	76,675	6,675
<b>Subsidies for Spec. Educ. Programs</b>				
Vocational Education	31,000	31,000	66	(30,934)
Special Education of Excep. Pupils	3,163,863	3,163,863	3,228,214	64,351
<b>Subsidies for Noneduc. Programs</b>				
Transportation (Regular and Add'l.)	1,975,000	1,975,000	1,773,718	(201,282)
Rentals and Sinking Fund Payments	1,250,000	1,250,000	867,708	(382,292)
E Rate Grant	-	-	111,436	111,436
Health Services	90,000	90,000	88,272	(1,728)
State Property Tax Reduction	2,039,452	2,039,447	2,039,452	5
PA Accountability Grants	263,166	263,166	-	(263,166)
Social Security Payments	1,475,000	1,475,000	1,464,298	(10,702)

**Shaler Area School District  
Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
General Fund - Budget and Actual  
Year Ended June 30, 2015**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues (Cont'd)				
State Sources (Cont'd)				
Subsidies for Noneduc. Programs (Cont'd)				
State Retirement Revenue	\$ 3,560,000	\$ 3,560,000	\$ 4,223,155	\$ 663,155
Ready to Learn Grant	<u>689,991</u>	<u>689,991</u>	<u>550,376</u>	<u>(139,615)</u>
Total Revenues from State Sources	<u>25,354,375</u>	<u>25,354,370</u>	<u>25,170,053</u>	<u>(184,317)</u>
Federal Sources				
Restricted Grants-in-Aid from the Fed. Gov't. through the Commonwealth				
Title I	700,000	700,000	559,605	(140,395)
Title II	198,500	198,500	143,231	(55,269)
Title III	-	-	684	684
Title V	10,562	10,562	-	(10,562)
Title XIX	-	-	26,589	26,589
Medical Assistance - Access	<u>350,000</u>	<u>350,000</u>	<u>283,118</u>	<u>(66,882)</u>
Total Revenues from Federal Sources	<u>1,259,062</u>	<u>1,259,062</u>	<u>1,013,227</u>	<u>(245,835)</u>
Total Revenues	<u>74,980,447</u>	<u>74,980,447</u>	<u>74,708,438</u>	<u>(272,009)</u>
Other Financing Sources				
Other	<u>2,275,000</u>	<u>2,275,000</u>	-	(2,275,000)
Total Revenues and Other Financing Sources	<u>77,255,447</u>	<u>77,255,447</u>	<u>74,708,438</u>	<u>(2,547,009)</u>
Expenditures				
Current				
Instruction				
Regular Programs				
Personal Services				
Salaries	19,184,380	19,184,380	18,060,485	1,123,895
Employee Benefits	10,210,100	10,223,630	9,594,737	628,893
Purchased Prof. and Tech. Services	53,000	39,470	112,739	(73,269)
Purchased Property Services	66,900	46,900	37,227	9,673
Other Purchased Services	808,210	808,210	1,218,426	(410,216)
Supplies	1,455,045	1,467,027	1,293,135	173,892



**Shaler Area School District  
Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
General Fund - Budget and Actual  
Year Ended June 30, 2015**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures (Cont'd)				
Current (Cont'd)				
Instruction (Cont'd)				
Regular Programs (Cont'd)				
Property	\$ <u>454,995</u>	\$ <u>358,464</u>	\$ <u>274,448</u>	\$ <u>84,016</u>
Total Regular Programs	<u>32,232,630</u>	<u>32,128,081</u>	<u>30,591,197</u>	<u>1,536,884</u>
Special Programs				
Personal Services				
Salaries	5,452,384	5,507,279	6,000,970	(493,691)
Employee Benefits	3,083,803	3,125,523	3,451,063	(325,540)
Purchased Prof. and Tech. Services	735,200	623,480	915,362	(291,882)
Other Purchased Services	1,231,895	1,264,986	1,386,483	(121,497)
Supplies	31,300	38,988	35,199	3,789
Property	12,000	10,645	10,060	585
Other Objects	<u>41,234</u>	<u>41,234</u>	<u>1,525</u>	<u>39,709</u>
Total Special Programs	<u>10,587,816</u>	<u>10,612,135</u>	<u>11,800,662</u>	<u>(1,188,527)</u>
Vocational Education Programs				
Personal Services				
Salaries	48,265	40,741	48,265	(7,524)
Employee Benefits	25,372	18,113	20,374	(2,261)
Purchased Property Services	4,129	4,153	4,153	-
Other Purchased Services	<u>1,321,540</u>	<u>1,321,540</u>	<u>1,321,540</u>	<u>-</u>
Total Vocational Education Programs	<u>1,399,306</u>	<u>1,384,547</u>	<u>1,394,332</u>	<u>(9,785)</u>
Other Instructional Programs				
Personal Services				
Salaries	815,009	769,866	758,927	10,939
Employee Benefits	411,409	408,411	381,942	26,469
Purchased Prof. and Tech. Services	-	-	12,626	(12,626)
Other Purchased Services	225,200	264,977	277,990	(13,013)
Supplies	<u>19,350</u>	<u>20,020</u>	<u>5,090</u>	<u>14,930</u>
Total Other Instructional Programs	<u>1,470,968</u>	<u>1,463,274</u>	<u>1,436,575</u>	<u>26,699</u>
Total Instruction	<u>45,690,720</u>	<u>45,588,037</u>	<u>45,222,766</u>	<u>365,271</u>

**Shaler Area School District  
Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
General Fund - Budget and Actual  
Year Ended June 30, 2015**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services				
Pupil Personnel				
Personal Services				
Salaries	\$ 1,670,428	\$ 1,700,856	\$ 1,913,657	\$ (212,801)
Employee Benefits	909,953	909,517	1,020,786	(111,269)
Purchased Prof. and Tech. Services	53,400	60,000	142,337	(82,337)
Purchased Property Services	3,100	1,833	-	1,833
Other Purchased Services	9,400	7,995	15,594	(7,599)
Supplies	77,300	76,906	71,616	5,290
Other Objects	<u>1,200</u>	<u>1,200</u>	<u>693</u>	<u>507</u>
Total Pupil Personnel	<u>2,724,781</u>	<u>2,758,307</u>	<u>3,164,683</u>	<u>(406,376)</u>
Instructional Staff				
Personal Services				
Salaries	833,275	833,275	820,283	12,992
Employee Benefits	384,038	384,038	419,708	(35,670)
Purchased Prof. and Tech. Services	108,500	83,744	98,453	(14,709)
Purchased Property Services	16,950	16,950	7,931	9,019
Other Purchased Services	18,025	15,519	16,413	(894)
Supplies	195,518	199,664	171,802	27,862
Property	<u>28,778</u>	<u>28,778</u>	<u>14,074</u>	<u>14,704</u>
Total Instructional Staff	<u>1,585,084</u>	<u>1,561,968</u>	<u>1,548,664</u>	<u>13,304</u>
Administration				
Personal Services				
Salaries	2,070,506	2,070,506	2,111,085	(40,579)
Employee Benefits	1,059,384	1,059,384	1,099,285	(39,901)
Purchased Prof. and Tech. Services	385,250	385,250	255,652	129,598
Purchased Property Services	66,500	66,500	26,489	40,011
Other Purchased Services	148,000	146,000	93,173	52,827
Supplies	34,676	38,016	33,272	4,744
Property	5,700	3,302	2,515	787
Other Objects	<u>58,775</u>	<u>58,793</u>	<u>24,925</u>	<u>33,868</u>
Total Administration	<u>3,828,791</u>	<u>3,827,751</u>	<u>3,646,396</u>	<u>181,355</u>

**Shaler Area School District  
Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
General Fund - Budget and Actual  
Year Ended June 30, 2015**

	<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)				
Pupil Health				
Personal Services				
Salaries	\$ 537,407	\$ 537,407	\$ 552,164	\$ (14,757)
Employee Benefits	297,308	297,308	308,872	(11,564)
Purchased Prof. and Tech. Services	23,500	23,500	310,255	(286,755)
Purchased Property Services	850	850	490	360
Other Purchased Services	640	640	159	481
Supplies	12,900	12,900	8,919	3,981
Property	<u>810</u>	<u>810</u>	<u>-</u>	<u>810</u>
Total Pupil Health	<u>873,415</u>	<u>873,415</u>	<u>1,180,859</u>	<u>(307,444)</u>
Business				
Personal Services				
Salaries	392,033	392,033	401,873	(9,840)
Employee Benefits	197,161	197,161	214,316	(17,155)
Purchased Prof. and Tech. Services	30,000	30,000	22,685	7,315
Purchased Property Services	129,500	91,667	118,182	(26,515)
Other Purchased Services	9,000	9,000	4,961	4,039
Supplies	6,081	43,904	76,992	(33,088)
Property	-	-	1,925	(1,925)
Other Objects	<u>1,500</u>	<u>1,510</u>	<u>1,510</u>	<u>-</u>
Total Business	<u>765,275</u>	<u>765,275</u>	<u>842,444</u>	<u>(77,169)</u>
Oper. and Maint. of Plant Svcs.				
Personal Services				
Salaries	2,986,451	2,986,451	2,937,289	49,162
Employee Benefits	1,591,974	1,591,974	1,645,498	(53,524)
Purchased Prof. and Tech. Services	97,250	95,750	115,973	(20,223)
Purchased Property Services	1,430,450	1,429,017	1,547,524	(118,507)
Other Purchased Services	270,500	252,673	265,536	(12,863)
Supplies	888,820	898,214	883,173	15,041

**Shaler Area School District  
Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
General Fund - Budget and Actual  
Year Ended June 30, 2015**

	<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. (Cont'd)				
Property	\$ 54,500	\$ 45,249	\$ 52,293	\$ (7,044)
Other Objects	<u>3,000</u>	<u>3,011</u>	<u>1,741</u>	<u>1,270</u>
Total Oper. and Maint. of Plant Svcs.	<u>7,322,945</u>	<u>7,302,339</u>	<u>7,449,027</u>	<u>(146,688)</u>
Student Transportation Services				
Personal Services				
Salaries	21,820	21,820	23,808	(1,988)
Employee Benefits	14,908	14,908	19,195	(4,287)
Purchased Prof. and Tech. Services	85,000	85,000	74,030	10,970
Other Purchased Services	4,454,600	4,454,600	4,504,613	(50,013)
Supplies	<u>98,130</u>	<u>98,130</u>	<u>76,671</u>	<u>21,459</u>
Total Student Transportation Services	<u>4,674,458</u>	<u>4,674,458</u>	<u>4,698,317</u>	<u>(23,859)</u>
Central				
Personal Services				
Salaries	720,209	720,209	735,895	(15,686)
Employee Benefits	392,880	392,880	387,616	5,264
Purchased Prof. and Tech. Services	33,000	33,000	19,959	13,041
Purchased Property Services	25,000	25,000	-	25,000
Other Purchased Services	19,765	19,165	13,901	5,264
Supplies	177,000	176,900	106,934	69,966
Property	200,000	314,619	296,954	17,665
Other Objects	<u>3,620</u>	<u>3,620</u>	<u>1,224</u>	<u>2,396</u>
Total Central	<u>1,571,474</u>	<u>1,685,393</u>	<u>1,562,483</u>	<u>122,910</u>
Other				
Other Purchased Services	<u>58,500</u>	<u>58,500</u>	<u>56,640</u>	<u>1,860</u>
Total Support Services	<u>23,404,723</u>	<u>23,507,406</u>	<u>24,149,513</u>	<u>(642,107)</u>

**Shaler Area School District  
Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
General Fund - Budget and Actual  
Year Ended June 30, 2015**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Noninstructional Services				
Student Activities				
Personal Services				
Salaries	\$ 836,100	\$ 823,477	\$ 929,807	\$ (106,330)
Employee Benefits	104,300	154,758	283,163	(128,405)
Purchased Prof. and Tech. Services	50,700	56,736	50,486	6,250
Purchased Property Services	37,200	28,292	14,455	13,837
Other Purchased Services	245,480	226,874	226,874	-
Supplies	104,940	101,283	102,932	(1,649)
Property	21,475	16,032	15,457	575
Other Objects	<u>18,950</u>	<u>11,185</u>	<u>11,125</u>	<u>60</u>
Total Student Activities	<u>1,419,145</u>	<u>1,418,637</u>	<u>1,634,299</u>	<u>(215,662)</u>
Community Services				
Personal Services				
Salaries	47,000	65,030	81,659	(16,629)
Employee Benefits	18,000	1,828	15,030	(13,202)
Purchased Property Services	6,000	5,134	1,140	3,994
Supplies	<u>7,350</u>	<u>6,866</u>	<u>4,219</u>	<u>2,647</u>
Total Community Services	<u>78,350</u>	<u>78,858</u>	<u>102,048</u>	<u>(23,190)</u>
Total Noninstructional Services	<u>1,497,495</u>	<u>1,497,495</u>	<u>1,736,347</u>	<u>(238,852)</u>
Debt Service				
Interest	212,509	212,509	98,419	114,090
Refunds of Prior Year's Receipts	50,000	50,000	184,079	(134,079)
Redemption of Principal	<u>-</u>	<u>-</u>	<u>301,413</u>	<u>(301,413)</u>
Total Debt Service	<u>262,509</u>	<u>262,509</u>	<u>583,911</u>	<u>(321,402)</u>
Total Expenditures	<u>70,855,447</u>	<u>70,855,447</u>	<u>71,692,537</u>	<u>(837,090)</u>

**Shaler Area School District  
Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
General Fund - Budget and Actual  
Year Ended June 30, 2015**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Uses				
Fund Transfers				
Debt Service Fund	<u>\$ 6,400,000</u>	<u>\$ 6,400,000</u>	<u>\$ 5,981,267</u>	<u>\$ 418,733</u>
Total Expenditures and Other Financing Uses	<u>77,255,447</u>	<u>77,255,447</u>	<u>77,673,804</u>	<u>(418,357)</u>
Net Change in Fund Balance	-	-	(2,965,366)	(2,965,366)
Fund Balance - July 1, 2014	<u>2,200,000</u>	<u>2,200,000</u>	<u>7,255,110</u>	<u>5,055,110</u>
Fund Balance - June 30, 2015	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 4,289,744</u>	<u>\$ 2,089,744</u>

**Shaler Area School District  
Required Supplementary Information  
Other Post-Employment Benefits  
June 30, 2015**

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  
Current Year**

	June 30, 2015
Contractually Required Contribution	\$ 6,977,855
Contributions in Relation to the Contractually Required Contribution	<u>6,977,855</u>
Contribution Deficiency (Excess)	\$ <u>          </u> -
School District's Covered-Employee Payroll	\$34,193,549
Contributions as a Percentage of Covered Employee Payroll	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 Two Years  
 (Dollar Amount in Thousands)**

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

**305 MT. LEBANON BOULEVARD, SUITE 301**

**PITTSBURGH, PENNSYLVANIA 15234-1500**

**PHONE - 412-343-9200**

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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, 2015 were prepared to fulfill the requirements of the Office of Management and Budget's Circular A-133. 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 OMB Circular A-133
- 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 29, 2016

**HOSACK, SPECHT, MUETZEL & WOOD LLP**

**Exhibit A**

**CERTIFIED PUBLIC ACCOUNTANTS**

**305 MT. LEBANON BOULEVARD, SUITE 301**

**PITTSBURGH, PENNSYLVANIA 15234-1500**

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**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, 2015, 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 29, 2016.

**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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Item 2015-001 to be a material weakness.

### Internal Control Over Financial Reporting (Cont'd)

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.

### 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*.

### Shaler Area School District's Response to Findings

Shaler Area School District's response to the 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 the financial statements and, accordingly, we express no opinion on it.

### 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 29, 2016

**HOSACK, SPECHT, MUETZEL & WOOD LLP**

**Exhibit B**

**CERTIFIED PUBLIC ACCOUNTANTS**

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**Independent Auditor's Report on Compliance for Each Major Program and  
on Internal Control Over Compliance Required by OMB Circular A-133**

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 Circular A-133 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, 2015. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

### ***Opinion on Each Major Federal Program***

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 major federal programs for the year ended June 30, 2015.

## **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 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 OMB Circular A-133, 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.

*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.

*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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Internal Control Over Compliance (Cont'd)**

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Hosack, Specht, Muetzel & Wood LLP*

HOSACK, SPECHT, MUETZEL & WOOD LLP  
Pittsburgh, Pennsylvania  
January 29, 2016





**Shaler Area School District  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2015**

**Exhibit C**

**Section II - Financial Statement Findings**

**Material Weakness**

**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.

**Criteria**

Internal controls should be in place for the review of the food service company reports and identification of any discrepancies and the subsequent investigation and resolution of any discrepancies.

**Cause**

No one is currently performing this function due to no procedures being in place to complete the review of the food service company reports.

**Effect**

The School District may not be accurately reporting the results of the food service fund and there is a risk of the misappropriation of assets.

**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.

**Views of Responsible Officials and Planned Corrective Actions**

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

**Shaler Area School District  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2015**

**Exhibit C**

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported.

**Section IV - Status of Prior Year's Findings**

**Material Weaknesses**

**Item 2014-1 Reconciliation of Retirees' Fringe Benefits**

**Condition**

The School District pays for the continued healthcare insurance for retired employees, who, in turn, reimburse the School District for the costs or a portion of the cost. Currently, the School District records the payments for the coverages and the deposits received from the retired individuals to a balance sheet account. However, no reconciliation is performed by anyone, which would ensure that the proper amounts received are reconciled to amounts actually disbursed agree with the postings in the general ledger.

**Recommendation**

Procedures should be implemented to make a reconciliation of amounts due from retirees, amounts paid and amounts recorded to the general ledger a routine monthly process to ensure accurate financial information is reported.

**Current Status**

Resolved.

**Shaler Area School District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015**

**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 07/01/14	Revenue Recognized	Expend- itures	Accrued or (Deferred) Revenue 06/30/15
U. S. Department of Education Passed through the Pennsylvania Department of Education										
Title I	I	84.010	013-150379	09/12/14-09/30/15	\$559,605	\$ 559,605	\$ -	\$ 559,605	\$ 559,605	\$ -
Title I	I	84.010	013-140379	07/01/13-09/30/14	540,810	433,222	433,222	-	-	-
Title II Improving Teacher Quality	I	84.367	020-150379	09/12/14-09/30/15	143,231	143,377	-	143,231	143,231	(146)
Title II Improving Teacher Quality	I	84.367	020-140379	07/01/13-09/30/14	143,665	114,909	114,909	-	-	-
Passed through the Allegheny Intermediate Unit										
Title III	I	84.365	N/A	07/16/14-09/30/15	684	684	-	684	684	-
Race to the Top	I	84.413A	N/A	07/01/12-09/30/15	48,791	-	17,036	12,803	12,803	29,839
IDEA Section 619 Passthrough	I	84.173	N/A	07/01/14-06/30/15	6,577	6,577	-	6,577	6,577	-
IDEA B	I	84.027	N/A	07/01/14-06/30/15	789,297	394,235	-	789,297	789,297	395,062
IDEA B	I	84.027	N/A	07/01/13-06/30/14	664,964	282,350	282,350	-	-	-
<b>Total U. S. Department of Education</b>					<b>1,934,959</b>	<b>1,934,959</b>	<b>847,517</b>	<b>1,512,197</b>	<b>1,512,197</b>	<b>424,755</b>
Department of Health and Human Services Passed through the Pennsylvania Department of Public Welfare										
Medical Assistance Reimbursement for Administration - Title 19	I	93.778	N/A	N/A	N/A	21,054	-	26,589	26,589	5,535
U. S. Department of Agriculture Passed through the Pennsylvania Department of Education										
National School Lunch Program	I	10.555	N/A	07/01/14-06/30/15	N/A	696,774	194,357	651,092	651,092	148,675
Fresh Fruit and Vegetable Program	I	10.582	N/A	07/01/14-06/30/15	N/A	8,042	-	11,324	11,324	3,282
National School Breakfast Program	I	10.553	N/A	07/01/14-06/30/15	N/A	119,716	38,618	108,646	108,646	27,548
Passed through the Pennsylvania Department of Agriculture										
National School Lunch Program (Donated Commodities Noncash Assistance)	I	10.555	N/A	07/01/14-06/30/15	N/A	116,007	(10,703)	98,505	98,505	(28,205)
<b>Total U. S. Department of Agriculture</b>						<b>940,539</b>	<b>222,272</b>	<b>869,567</b>	<b>869,567</b>	<b>151,300</b>
<b>Total Federal Financial Assistance</b>						<b>\$2,896,522</b>	<b>\$1,069,789</b>	<b>\$2,408,353</b>	<b>\$2,408,353</b>	<b>\$581,590</b>

**Shaler Area School District  
Schedule of Expenditures of Federal Awards  
Footnotes  
Year Ended June 30, 2015**

**Exhibit D**

**Note A - Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

**Note B - Source Code**

The Source Code (I) indicates funds received indirectly.

**Note C - Reconciliation with Subsidy Confirmation**

Amount Received Per Schedule	\$2,896,552
Less: Commodities Received	(116,007)
Less: Title 19	(21,054)
Less: Pass through AIU	(683,846)
Add: State Revenue on Confirmation	<u>64,996</u>
Per Subsidy Confirmation	<u>\$2,140,641</u>

**Shaler Area School District  
List of Report Distribution  
June 30, 2015**

**Exhibit E**

1 Copy - Bureau of Audits

1 Copy - Bureau of the Census

**SHALER AREA SCHOOL DISTRICT  
ASBESTOS ABATEMENT AT ROGERS PRIMARY SCHOOL -- BID RESULTS FEBRUARY 12, 2016**

COMPANY	BID AMOUNT	BID BOND	QUALIFICATION STATEMENT	PERFORMANCE BOND	ADDENDUM 1	ADDENDUM 2	ADDENDUM 3
Air Technologies	87,870.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$50.00/ LF	#2 \$50.00/ LF		#3 \$50.00/ Each	#4 \$4.00/ SF		#5 \$1000.00
American Contracting Enterprises	80,890.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$20.00/ LF	#2 \$20.00/ LF		#3 \$40.00/ Each	#4 \$3.00/ SF		#5 \$1800.00
American Industrial Contracting	109,000.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$10.00/ LF	#2 \$10.00/ LF		#3 \$20.00/ Each	#4 \$3.50/ SF		#5 \$500.00
BLT Contracting, Inc.							
ADD/DEDUCT PRICES	#1	#2		#3	#4		#5
Bristol Environmental, Inc.	93,500.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$20.00 LF	#2 \$10.00/ LF		#3 \$20.00/ Each	#4 \$2.00/ SF		#5 \$2500.00
Canfield Development, Inc.	88,000.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$5.00/ LF	#2 \$5.00/ LF		#3 \$5.00/ Each	#4 \$1.75/ SF		#5 \$1000.00
Cardinal Environmental	82,800.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$18.00/ LF	#2 \$20.00/ LF		#3 \$25.00/ Each	#4 \$3.50/ SF		#5 \$700.00
Clarion Environmental Services, Inc.							
ADD/DEDUCT PRICES	#1	#2		#3	#4		#5
CSI Construction Company, Inc.	95,000.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$25.00/ LF	#2 \$65.00/ LF		#3 \$95.00/ Each	#4 \$2.35/ SF		#5 \$1950.00
Environmental Assurance	119,900.00	No	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$21.00/ LF	#2 \$21.00/ LF		#3 \$21.00/ Each	#4 \$5.00/ SF		#5 \$1800.00
Environmental Protection Systems							
ADD/DEDUCT PRICES	#1	#2		#3	#4		#5
Hunt Valley	75,800.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$30.00/ LF	#2 \$25.00/ LF		#3 \$25.00/ Each	#4 \$3.25/ SF		#5 \$2500.00
North Star	61,900.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$15.00/ LF	#2 \$15.00/ LF		#3 \$15.00/ Each	#4 \$6.00/ SF		#5 \$1500.00
Phase One	87,000.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$6.00/ LF	#2 \$6.00/ LF		#3 \$50.00/ Each	#4 \$5.00/ SF		#5 \$1000.00
Safe Company	82,200.00	Yes	Yes	Yes	Yes	N/A	N/A
ADD/DEDUCT PRICES	#1 \$10.00/ LF	#2 \$12.00/ LF		#3 \$12.00/ Each	#4 \$3.00/ SF		#5 \$2000.00



1085 S. Hermitage Rd.  
Hermitage, PA 16148  
Phone: (724) 981-0155  
Fax: (724) 981-0156

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*Engineering and Environmental Professionals*

February 5, 2016

Mr. Peter J. Camarda  
Acting Director of Business and Finance/ Board Secretary  
Shaler Area School District  
1800 Mt. Royal Boulevard  
Glenshaw, PA 15116

Subject: Rogers Primary School  
Engineering and Environmental Permitting Services  
**Sewage Facilities Planning Module**  
Scope-Of-Work and Price Proposal

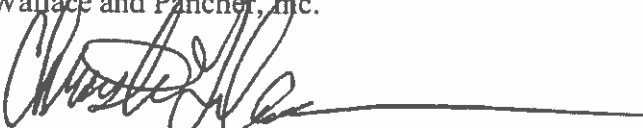
Dear Mr. Camarda:

I would like to thank you for the opportunity to provide engineering and environmental permitting services for the District. The following presents the Scope-Of-Work and Price Proposal for the referenced project.

We are proposing this work effort as a time and expense contract. Any additional work requested beyond this Scope-Of-Work will be performed only upon your authorization and at a cost that is agreeable to both of us.

We look forward to working with you on this project. If you have any questions, please call me at (724) 981-0155. Please indicate acceptance by signing, dating and returning this proposal. We will in-turn return one fully executed copy to you.

Sincerely,  
Wallace and Pancher, Inc.



Christian R. Fulkman, P.E.  
Engineer / Project Manager

CRF:mjl



**AGREEMENT BETWEEN**  
**SHALER AREA SCHOOL DISTRICT**  
**and**  
**WALLACE AND PANCHER, INC.**  
**for**  
**Rogers Primary School**  
**Engineering and Environmental Permitting Services**  
**Sewage Facilities Planning Module**

**PART 1 SCOPE OF WORK**

**Task 1.0 Sewage Facilities Module**

Wallace & Pancher, Inc. (WPI) will prepare the Sewage Facilities Module to be submitted to the Township and the Pennsylvania Department of Environmental Protection (PADEP).

WPI will coordinate with Shaler Township, Shaler Sewer, ALCOSAN, Allegheny County Health Dept. and PADEP during their review process and respond to any comments they may provide.

WPI will complete all necessary forms, narratives, and calculations, to complete the Sewage Facilities Planning Module.

**PART 2 COST OF SERVICES**

Shaler Area School District agrees to pay WPI on a Time and Expenses basis for services rendered at the subject property in an amount not to exceed \$4,500.00 to perform and fulfill the work outlined in PART 1.

**Project Budget**

<b>Task 1.0 Sewage Facilities Module</b>	<b>\$4,500.00</b>
<b>Project Total Cost</b>	<b>\$4,500.00</b>

**PART 3 PAYMENT SCHEDULE**

WPI will prepare and submit invoices on a monthly basis or upon completion of the work outlined in PART 1. Information on the invoice will include the Invoice Number, Project Reference, and Date of the invoice for tracking and reference purposes.

All invoiced amounts not paid within thirty (30) days shall be subject to a monthly finance charge of 1.5%. In the event WPI is required to institute formal collection

proceedings in order to recover any unpaid invoiced amount, you agree to be liable for all costs, interest and reasonable attorney's fees incurred by WPI.

**PART 4 LIABILITY**

WPI is not liable for the actions or work products of other consultants and/or contractors working at the subject properties. Further, WPI is not liable for damage to property or equipment owned by other consultants, and/or contractors at or performing work at the subject properties that is not directly caused by employees of WPI.

If these conditions are agreeable to all parties, please sign and date this proposal and return to WPI for execution. A fully executed proposal will be returned upon signing. No work will be performed until a properly executed proposal.

Accepted by:

\_\_\_\_\_  
Authorizing Signature

\_\_\_\_\_  
Wallace & Pancher, Inc.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

# ProGrass<sup>®</sup>

First in Turf

Mr. Clinton Rauscher  
Shaler Area Athletic Director  
381 Wibel Run Road  
Pittsburgh, Pa 15209-1199

12/10/15

Dear Mr. Rauscher

[RauscherC@sasd.k12.pa.us](mailto:RauscherC@sasd.k12.pa.us) 814-573-4956 cell

ProGrass LLC would greatly appreciate the opportunity to furnish all base work and turf installation on your existing batting cage. All work will be done by ProGrass employees and supervision in accordance with our discussions and the scope of work as outlined below. We are pleased to provide you with the following proposal for your consideration.

**Provide all supervision, materials, labor, equipment and preparation for the following installation:**

### Scope of work

- Remove the existing turf and excavate debris/organics from the existing batting cage to create a suitable sub-grade.
- Furnish and Install synthetic edge detail around the inside perimeter of the batting cage
- Furnish and Install an aggregate layer to create a uniform surface to receive the synthetic turf.
- Furnish and Install ProGrass turf.

**Total Cost .....\$ 6,975.00**

It is our pleasure to provide you with the services described above by choosing ProGrass ensures satisfaction . Thank you for considering our company. I will contact you in a few days to discuss this proposal and your thoughts.

Best Regards,

Thomas E. Rombach  
Director of Field Design, Site Development and Quality Assurance  
ProGrass LLC

**Please sign below to approve work authorization.**

\_\_\_\_\_ Date: \_\_\_\_\_ Affix your PO# (if applicable): \_\_\_\_\_