

Shaler Area School District
SUPPLEMENT C.1A 2-19-20 B 2019-2020
Vendor # 01BB - rai21

Vendor#	Vendor Name	Description	Amount
19-20 Year			
Fund 10			
000 TO BE DISTRIBUTED			
ABC57	ABC TRANSIT, INC	1454 - MISCELLANEOUS REVENUE	\$199.23
LEG02	LEGO EDUCATION	PASmart Grant	\$823.90
Total for 000 TO BE DISTRIBUTED			\$1,023.13
219 Other Health Benefits			
EST06	ESTATE OF KENNETH R SPAGNOLO	DEATH BENEFIT PAYOUT PER CBA	\$1,000.00
230 Retirement			
PUB03	PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS	E NEARY - FUPT	\$1,289.39
322 Prof Education Serv-IU			
AIU00	ALLEGHENY INTERMEDIATE UNIT	ELEMENTARY - PROF EDUCATION SERV-IU	\$12,726.07
		SECONDARY - PROF EDUCATION SERV-IU	\$12,726.07
		HEARING IMP -PROF EDUCATION SERV-IU - ELEM	\$15,052.50
		HEARING IMP -PROF EDUCATION SERV-IU - SECONDARY	\$2,137.50
		VISUAL IMP - PROF EDUCATION SERV-IU - ELEM	\$6,873.75
		VISUAL IMP - PROF EDUCATION SERV-IU - SECONDARY	\$982.50
		ELEMENTARY - PROF EDUCATION SERV-IU	\$8,257.45
		AUTISTIC - PROF EDUCATION SERV-IU - SECONDARY	\$8,257.45
		PT REGULAR ED DECEMBER 2019	\$145.69
		PT REGULAR ED NOVEMBER 2019	\$48.56
		PT SPECIAL ED DECEMBER 2019	\$932.50
		PT SPECIAL ED NOVEMBER 2019	\$1,201.31
		OT REGULAR ED NOVEMBER 2019	\$2,223.50
		OT REGULAR ED DECEMBER 2019	\$1,928.00
		OT SPECIAL ED DECEMBER 2019	\$13,251.63
		OT SPECIAL ED NOVEMBER 2019	\$17,179.75
GLA21	GLADE RUN LUTHERAN SERVICES	J.B. & T.T. - DECEMBER 2019 DAY STUDENT SPEECH THERAPY	\$255.00
		T.T. - DECEMBER 2019 OCCUP/PHYS THERAPY DAY	\$52.20
WES36	WESTERN PA SCHOOL FOR BLIND CHILDREN	SK - INTERVENER SERVICES FOR DECEMBER 2019	\$1,510.00
Total for 322 Prof Education Serv-IU			\$105,741.43
323 Professional Educational Services - Other Educational			
GRA66	GRADE POINT RESOURCES LLC	7TH INSTALLMENT 2019/2020 SCHOOL YEAR - 3 BEHAVIOR SPECIALIS	\$14,916.67
MAX53	MAXIM HEALTHCARE SERVICES, INC.	ES, AA, CESN, CLASSROOM AIDE & SHALER SWIMMERS 1/2/20 - 1/3	\$1,114.12
		ES, AA & CESN 1/13/19 - 1/17/19	\$1,995.50
		ES, AA, CESN & CLASSROOM AIDE 12/16/19 - 12/20/19	\$1,131.13
		ES, AA & CESN 1/6/10 - 1/10/20	\$2,206.38
		JB, SP & EN 1/6/20 - 1/10/20	\$1,383.37
		JB & SP 1/2/10 - 1/3/20	\$212.63
		JB, SP & EN 12/16/19 - 12/20/19	\$1,638.87
		JB, SP & EN 1/13/19 - 1/17/19	\$1,330.00

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Release Dates 08/31/07 - 06/10/20

Invoice # 0002595 - WPN5676

Vendor#	Vendor Name	Description	Amount
CHI31	THE CHILDREN'S INSTITUTE	TK - TEACHER AIDE SERVICES - 12/1/19 - 12/31/19	\$2,098.33
WES36	WESTERN PA SCHOOL FOR BLIND CHILDREN	JB - 12/4/19 - 12/19/19	\$449.20
WES35	WESTERN PA SCHOOL FOR THE DEAF	AT - 1:1 PCA SERVICES JANUARY 2020	\$5,606.00
		AT - 1:1 PCA SERVICES DECEMBER 2019	\$5,606.00
Total for 323 Professional Educational Services - Other Educationa			\$39,688.20

329 Professional Educational Services - Other

GRA66	GRADE POINT RESOURCES LLC	JANUARY 2019 CONSULTATIONS	\$630.00
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330 Purch Other Prof Svc

KIN12	KARI OLMO KING, ED.S.	FULL EVALUATION FOR SPANISH SPEAKING STUDENT	\$500.00
MAH04	MaheDuessel	FINAL BILLING FOR AUDIT SERVICES YEAR ENDED 6/30/19	\$3,722.50
ROB10	PATRICIA M ROBINSON	SS, TS & NH - FULL ASSESSMENT & EVALUATION REPORTS	\$1,500.00
QUE01	QUEST DIAGNOSTICS	PURCH OTHER PROF SVC	\$71.00
RES06	RESERVE TOWNSHIP	CROSSING GUARDS - JULY THROUGH SEPTEMBER 19, 2019	\$427.70
		CROSSING GUARDS - OCTOBER THROUGH DECEMBER 19, 2019	\$2,075.13
STO05	KRISTEN STOUT	FEBRUARY STIPEND FOR INTERN PSYCHOLOGIST FOR 2019-2020	\$500.00
		FEBRUARY STIPEND FOR INTERN PSYCHOLOGIST 2019-2020	\$500.00
MSZ01	SUSAN ELIZABETH MSZYCO	FULL ASSESSMENT & EVALUATION REPORT - JD	\$500.00
TRI17	TRI-COG LAND BANK	PURCHOTHERPROFSVC - LAND BANK ANNUAL CONTRIBUTION	\$3,275.58
TUC08	TUCKER ARENSBERG, PC	PERSONNEL	\$660.00
		GENERAL	\$2,211.10
		RETAINER	\$850.00
Total for 330 Purch Other Prof Svc			\$16,793.01

332 Delinquent

PEN21	PA MUNICIPAL SVC CO	DECEMBER 2019 - DEL REAL ESTATE TAX - SHALER	\$235.63
		FILING SHERIFF SALE CLAIMS - 2 @ \$50	\$100.00
TUC08	TUCKER ARENSBERG, PC	DELINQUENT TAX COLLECTIONS	\$1,157.25
Total for 332 Delinquent			\$1,492.88

333 Tax Appeal-legal

GAI52	GAITENS, TUCCERI & NICHOLAS, P.C.	PROFESSIONAL SERVICES RENDERED - TAX APPEAL 434B22	\$97.50
TUC08	TUCKER ARENSBERG, PC	2019 TAX ASSESSMENT APPEALS	\$2,330.50
Total for 333 Tax Appeal-legal			\$2,428.00

350 Security/safety Services

CAP15	CAPITAL ASSET PROTECTION INC.	1/5/20 - 1/11/20	\$614.40
		1/12/20 - 1/18/20	\$614.40
		1/19/20 - 1/25/20	\$353.28
		1/26/20 - 2/1/20	\$391.68
		1/19/20 - 1/25/20	\$1,687.23
		1/5/20 - 1/11/20	\$2,989.32

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Vendor#	Vendor Name	Description	Amount		
CAP15	CAPITAL ASSET PROTECTION INC.	1/12/20 - 1/18/20	\$2,625.14		
		1/26/20 - 2/1/20	\$2,893.32		
		1/5/20 - 1/11/20	\$637.44		
		1/12/20 - 1/18/20	\$637.44		
		1/26/20 - 2/1/20	\$637.44		
		1/19/20 - 1/25/20	\$376.32		
		1/5/19 - 1/11/19 BASKETBALL	\$171.76		
		VARSITY BASKETBALL 1/19/20 - 1/25/20	\$257.64		
		1/12/20 - 1/18/20 BASKETBALL	\$257.64		
		VARSITY BASKETBALL 1/26/20 - 2/1/20	\$85.88		
		12/29/19 - 1/4/20 BASKETBALL	\$343.52		
		1/5/20 - 1/11/20 WRESTLING	\$85.88		
		Total for 350 Security/safety Services			\$15,659.73
		360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			
BO21	BRYAN O'BLACK	REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - RANDALL	\$50.00		
		REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - EVANS	\$50.00		
		REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - BARBOUR	\$50.00		
		REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - REMALEY	\$50.00		
		REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - WEST	\$50.00		
		REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - HLAD	\$50.00		
		Total for 360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			\$300.00
411 Disposal Services					
ALL55	REPUBLIC SERVICES, INC.	MAINT -DISPOSAL SERVICES - BURCHFIELD	\$313.95		
		MAINT - DISPOSAL SERVICES - MARZOLF	\$313.95		
		MAINT - DISPOSAL SERVICES - RESERVE	\$304.50		
		MAINT - DISPOSAL SERVICES - SCOTT	\$307.65		
		MAINT - Disposal Services - ELEM SCHOOL	\$599.55		
		MAINT - DISPOSAL SERVICES - HS	\$782.24		
		MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$599.54		
		Total for 411 Disposal Services			\$3,221.38
430 Repairs/maintenance					
CPR21	CPR SIMPLICITY, LLC	SAES BY THE POOL - REPAIRS TO LP 500	\$175.00		
FOR05	FOREST SCIENTIFIC CORPORATION	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$710.00		
JOH09	JOHNSTONBAUGH'S MUSIC CENTER	REPAIRS/MAINT - MS MUSIC	\$41.00		
		REPAIRS/MAINT - MS MUSIC	\$48.04		
JOS01	JOSTENS, INC.	Misc Athletics - REPAIRS/MAINTENANCE	\$65.95		
MEL02	JOHN H MELANEY	REPAIRS/MAINT - MS MUSIC	\$400.00		
SPO58	SPORTSMITH	REPAIRS/MAINT - MS PHY ED	\$83.81		
Total for 430 Repairs/maintenance			\$1,523.80		
431 Preventive Maintenance					
AGX06	AGX INC	Operation/bldg Svc - Preventive Maintenance	\$4,104.00		

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Vendor#	Vendor Name	Description	Amount
ELT04	ELTECH SECURITY SYSTEMS INC	Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$90.00
		Security Svcs - Preventive Maintenance	\$323.50
		Security Svcs - Preventive Maintenance	\$75.00
		Security Svcs - Preventive Maintenance	\$90.00
		Security Svcs - Preventive Maintenance	\$165.00
STR22	FIT OPTIMIZED SOLUTIONS	Operation/bldg Svc - Preventive Maintenance	\$616.60
HOM07	HOME RADON PROS	Operation/bldg Svc - Preventive Maintenance	\$1,305.00
		Operation/bldg Svc - Preventive Maintenance	\$99.00
MOB23	MOBILE MINI	Operation/bldg Svc - Preventive Maintenance	\$83.36
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$67.00
		Operation/bldg Svc - Preventive Maintenance	\$67.00
MRJ03	MR JOHN OF PITTSBURGH	Operation/bldg Svc - Preventive Maintenance	\$115.00
		Operation/bldg Svc - Preventive Maintenance	\$125.00
		Operation/bldg Svc - Preventive Maintenance	\$115.00
PES06	PESTCO INC	Operation/bldg Svc - Preventive Maintenance	\$65.00
		Operation/bldg Svc - Preventive Maintenance	\$65.00
		Operation/bldg Svc - Preventive Maintenance	\$40.00
		Operation/bldg Svc - Preventive Maintenance	\$40.00
		Operation/bldg Svc - Preventive Maintenance	\$30.00
		Operation/bldg Svc - Preventive Maintenance	\$30.00
		Operation/bldg Svc - Preventive Maintenance	\$85.00
		Operation/bldg Svc - Preventive Maintenance	\$85.00
		Operation/bldg Svc - Preventive Maintenance	\$120.00
		Operation/bldg Svc - Preventive Maintenance	\$120.00
		Operation/bldg Svc - Preventive Maintenance	\$255.55
		Operation/bldg Svc - Preventive Maintenance	\$200.00
UNI51	UNITED RENTALS (NORTH AMERICA), INC	Operation/bldg Svc - Preventive Maintenance	\$619.65
Total for 431 Preventive Maintenance			\$14,342.13
432 Repairs & Maintenance Svc			
FIL11	FILTER SERVICE & INSTALLATION INC	REPAIRS&MAINTENANCESVC	\$150.00
		Operation/bldg Svc - Repairs & Maintenance Svc	\$275.00
		REPAIRS & MAINTENANCE SVC	\$325.00
		REPAIRS&MAINTENANCESVC	\$225.00
Total for 432 Repairs & Maintenance Svc			\$975.00
433 Repairs & Maintenance Svcs Vehl			
JTT02	J & T TIRE CO., INC	Vehicle Oper & Maint - Repairs & Maintenance Svcs Vehl	\$440.76
		Vehicle Oper & Maint - Repairs & Maintenance Svcs Vehl	\$961.59
		Vehicle Oper & Maint - Repairs & Maintenance Svcs Vehl	\$39.35
		Vehicle Oper & Maint - Repairs & Maintenance Svcs Vehl	\$57.72
		Vehicle Oper & Maint - Repairs & Maintenance Svcs Vehl	\$44.08
Total for 433 Repairs & Maintenance Svcs Vehl			\$1,543.50

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438 Maint&repair Infor Tech Eq/infra			
MLC01	E PLUS TECHNOLOGY, INC	MAINT&REPAIR INFOR TECH EQ/INFRA - ELEM SCHOOL	\$4,140.00
		MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$6,558.45
		MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$6,302.00
		Total for 438 Maint&repair Infor Tech Eq/infra	\$17,000.45
442 Rental-equip&vehicles			
DEA06	DEAR JOHN INC.	RENTAL-EQUIP&VEHICLES	\$62.50
		RENTAL-EQUIP&VEHICLES	\$62.50
MAI52	MAIL FINANCE	11/8/19 - 2/7/20	\$760.89
		RENTAL-Office Equip Copier, Postage	\$1,020.75
WEL05	WELLS FARGO FINANCIAL LEASING	2/24/20 - 3/23/20	\$340.43
		2/24/20 - 3/23/20	\$340.43
		2/24/20 - 3/23/20	\$340.43
		2/24/20 - 3/23/20	\$340.43
		2/24/20 - 3/23/20	\$510.64
		2/24/20 - 3/23/20	\$1,361.69
		2/24/20 - 3/23/20	\$510.64
		2/24/20 - 3/23/20	\$340.43
		RENTAL - EQUIP&VEHICLES	\$100.00
		Total for 442 Rental-equip&vehicles	\$6,091.76
510 Student Transport Svc			
ABC57	ABC TRANSIT, INC	id 1049 - Instruction-Regular Program - Steam Grant Primary	\$220.51
		1441 - GIFTED - STUDENT TRANSPORT SVC - ELEM	\$226.02
		1449 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$199.23
		1455 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$212.63
		1363 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$226.02
		1362 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$226.02
		1294 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$199.23
		1382 - Other Services - Student Transport Svc	\$161.54
		1381 - Other Services - Student Transport Svc	\$199.23
		1282 - STUDENT TRANSPORT SVC - ELEM SCH	\$226.02
		1416 - STUDENT TRANSPORT SVC - HIGH SCH	\$199.23
		1451 - STUDENT TRANSPORT SVC - HIGH SCH	\$199.23
		1417 - STUDENT TRANSPORT SVC - HIGH SCH	\$199.23
		1286 - STUDENT TRANSPORT SVC - HIGH SCH	\$452.04
		1452 -STUDENT TRANSPORT SVC - HIGH SCH	\$323.08
		id 138 - Band/major/flag/drill Tm - STUDENT TRANSPORT SVC	\$189.63
		Id 810 - Chorus - STUDENT TRANSPORT SVC	\$97.18
		Id 809 - Chorus - STUDENT TRANSPORT SVC	\$110.26
		308 - Baseball - STUDENT TRANSPORT SVC	\$220.51
		307 - Baseball - STUDENT TRANSPORT SVC	\$194.37
		1470 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
		1346 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02

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Invoice # 0002595 - WPN5676

Vendor#	Vendor Name	Description	Amount
ABC57	ABC TRANSIT, INC	1347 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
		1314 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
		1338 - Basketball - Boys - STUDENT TRANSPORT SVC	\$222.88
		1320 - Basketball - Boys - STUDENT TRANSPORT SVC	\$375.36
		1315 - Basketball - Boys - STUDENT TRANSPORT SVC	\$279.60
		1339 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
		1348 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
		1317 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
		1471 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
		629 - Basketball - Boys - STUDENT TRANSPORT SVC	\$194.37
		654 - Basketball - Boys - STUDENT TRANSPORT SVC	\$220.51
		1336 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
		1337 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
		1306 - Basketball - Boys - STUDENT TRANSPORT SVC	\$212.63
		1442 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
		1372 - Basketball - Girls - STUDENT TRANSPORT SVC	\$252.81
		1444 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
		1443 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
		1373 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
		1374 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
		1331 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
		1473 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
		1474 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
		1316 - Basketball - Girls - STUDENT TRANSPORT SVC	\$252.81
		1375 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
		1328 - Basketball - Girls - STUDENT TRANSPORT SVC	\$417.20
		1305 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
		1329 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
		1355 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
		1285 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$392.39
		1094 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$226.02
		454 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$272.79
		1097 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$99.61
		1089 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$199.23
		1360 - Football - STUDENT TRANSPORT SVC	\$559.20
		1107 - Football - STUDENT TRANSPORT SVC	\$657.10
		1116 - Football - STUDENT TRANSPORT SVC	\$220.51
		1102 - Football - STUDENT TRANSPORT SVC	\$199.23
		1257 - STUDENT TRANSPORT SVC	\$646.16
		452 - Golf - STUDENT TRANSPORT SVC	\$220.51
		1121 - Golf - STUDENT TRANSPORT SVC	\$246.65
		547 - Soccer - Boys - STUDENT TRANSPORT SVC	\$220.51
		1188 - Soccer - Boys - STUDENT TRANSPORT SVC	\$306.39
		1195 - Soccer - Boys - STUDENT TRANSPORT SVC	\$252.81
		1145 - Soccer - Boys - STUDENT TRANSPORT SVC	\$207.44
		1240 - Soccer - Boys - STUDENT TRANSPORT SVC	\$226.02
		428 - Soccer - Girls - STUDENT TRANSPORT SVC	\$220.51
		1186 - Soccer - Girls - STUDENT TRANSPORT SVC	\$252.81
		1233 - Soccer - Girls - STUDENT TRANSPORT SVC	\$226.02
		583 - Soccer - Girls - STUDENT TRANSPORT SVC	\$220.51
		165 - Softball - STUDENT TRANSPORT SVC	\$189.63

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Vendor#	Vendor Name	Description	Amount
ABC57	ABC TRANSIT, INC	305 - Softball - STUDENT TRANSPORT SVC	\$194.37
		166 - Softball - STUDENT TRANSPORT SVC	\$194.37
		1389 - Swimming - Boys & Girls - STUDENT TRANSPORT SVC	\$226.02
		1391 - Swimming - Boys & Girls - STUDENT TRANSPORT SVC	\$226.02
		852 - Swimming - Boys & Girls - STUDENT TRANSPORT SVC	\$194.37
		1364 - Bowling - Boys & Girls - Student Transport Svc	\$226.02
		1431 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		1428 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		1430 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		1432 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		1390 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		1365 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		1367 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		701 - Bowling - Boys & Girls - Student Transport Svc	\$194.37
		1427 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		1429 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
		420 - Tennis - Boys & Girls - STUDENT TRANSPORT SVC	\$194.37
		1236 - Tennis - Boys & Girls - STUDENT TRANSPORT SVC	\$199.23
		443 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$194.37
		462 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$351.21
		1210 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$219.32
		1172 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$226.02
		605 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$194.37
		1406 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
		1408 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
		1412 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
		1400 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
		1407 - Wrestling - STUDENT TRANSPORT SVC	\$212.63
		1395 - Wrestling - STUDENT TRANSPORT SVC	\$226.02
ENT21	ENTERPRISE RENT A CAR CO OF PGH LLC	Wrestling - STUDENT TRANSPORT SVC - 12/6/19, 12/26/19 & 12/2	\$346.32
RYA02	SHAWN RYAN	REIMBURSEMENT FOR TOLLS	\$19.00
		Total for 510 Student Transport Svc	\$24,131.15
513 Stdnt Tran Svcc-cont			
ABC57	ABC TRANSIT, INC	STUDENT TRANSPORT-PUBLIC	\$250,893.49
		STUDENT TRANSPORT-BEATTIE TECH	\$14,645.50
		STUDENT TRANSPORT-NON-PUBLIC	\$76,477.96
		dec 2019 ed credit - STUDENT TRANSPORT-NON-PUBLIC	\$-214.32
		STUDENT TRANSPORT-SPECIAL EDUC	\$139,948.71
		nov/dec sh52 adjustment - STUDENT TRANSPORT-SPECIAL EDUC	\$8,702.43
		dec 2019 ed credit - STUDENT TRANSPORT-SPECIAL EDUC	\$-53.58
		Total for 513 Stdnt Tran Svcc-cont	\$490,400.19
530 Communications			
PIT59	PITTSBURGH MAILING	DISTRICT ACT 1 MAILING 2019	\$1,212.87

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Vendor#	Vendor Name	Description	Amount
538 Telecommunications			
CON90	CONSOLIDATED COMMUNICATIONS	01/16/20 - 02/15/20	\$216.99
		01/16/20 - 02/15/20	\$108.83
		01/16/20 - 02/15/20	\$108.50
		01/16/20 - 02/15/20	\$135.62
		01/16/20 - 02/15/20	\$54.49
		01/16/20 - 02/15/20	\$127.27
		01/16/20 - 02/15/20	\$587.53
		01/16/20 - 02/15/20	\$272.53
		01/16/20 - 02/15/20	\$620.11
		01/16/20 - 02/15/20	\$408.22
SUN02	CROWN CASTLE FIBER LLC	TRANSPORT/TELECOMMUNICATIONS	\$2,476.88
BO21	BRYAN O'BLACK	SEPTEMBER 2019 CELL PHONE	\$50.00
		AUGUST 2019 CELL PHONE	\$50.00
		JULY 2019 CELL PHONE	\$50.00
		NOVEMBER 2019 CELL PHONE	\$50.00
		DECEMBER 2019 CELL PHONE	\$50.00
		OCTOBER 2019 CELL PHONE	\$50.00
Total for 538 Telecommunications			\$5,416.97

549 ADVERTISING

PIT41	PITTSBURGH POST-GAZETTE	ADVERTISING - 2020 BOARD MEETING DATES	\$1,365.00
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562 Tuition Payments To Charter Schools

AIU00	ALLEGHENY INTERMEDIATE UNIT	2019-2020 Q2 CHARGES	\$7,727.00
CIT21	EDSYS INC-CITY CHARTER HIGH SCHOOL	CC - TUITION THROUGH JANUARY 2020	\$2,837.53
		JB & HO - TUITION THROUGH JANUARY 2020	\$13,363.26
LPP99	LINCOLN PARK PERFORMING ARTS CHART	O.W. - TUITION THROUGH JANUARY 2020	\$2,181.22
PAS01	PASSPORT ACADEMY CHARTER SCHOOL	GR, JB & TR TUITION THROUGH DECEMBER 2019	\$28,527.34
PRO66	PROVIDENT CHARTER SCHOOL	TUITION TO CHARTER SCHOOLS - ELEMENTARY	\$5,221.28
		Learning Support-Public - Tuition Payments To Charter School	\$16,347.10
WAT17	THE WATSON INSTITUTE	RL - JANUARY THROUGH MARCH 2020	\$14,765.64
		EN - JANUARY THROUGH MARCH 2020	\$14,765.64
		BM - JANUARY THROUGH MARCH 2020	\$14,765.64
		HT - JANUARY THROUGH MARCH 2020	\$14,765.64
Total for 562 Tuition Payments To Charter Schools			\$135,267.29

563 Tuition/private Sch

AIU00	ALLEGHENY INTERMEDIATE UNIT	Life Skills Support-Public - Tuition/private Sch	\$4,071.13
		Life Skills Support-Public - Tuition/private Sch	\$13,732.30
Total for 563 Tuition/private Sch			\$17,803.43

564 Tuition To Avts

NAS10	A.W. BEATTIE CAREER CENTER	2019-2020 MEMBER DISTRICT SHARES	\$407,931.00
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567 Tuition To Appr Priv Sch (APS)

CHI31	THE CHILDREN'S INSTITUTE	TK & BV 2/1/20 - 2/28/20	\$13,743.46
WAT03	THE EDUCATION CENTER AT THE WATSON	JG - JANUARY THROUGH MARCH 2020	\$15,101.64

Shaler Area School District
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Vendor # 01BB - rai21

Vendor#	Vendor Name	Description	Amount
WAT03	THE EDUCATION CENTER AT THE WATSON	LW - JANUARY THROUGH MARCH 2020	\$15,101.64
		AH - JANUARY THROUGH MARCH 2020	\$15,101.64
		EN - JANUARY THROUGH MARCH 2020	\$15,101.64
		Total for 567 Tuition To Appr Priv Sch (APS)	\$74,150.02
568 Tuition-PA Priv Res Reh Inst (PRRI)			
RID21	ADELPHOI EDUCATION INC.	A.M. - 10/1/19 - 10/31/19	\$3,415.27
		A.M. - 12/3/19 - 12/23/19	\$2,227.35
GLA21	GLADE RUN LUTHERAN SERVICES	JB - DECEMBER 2019 DAY TRANSITIONS PROGRAM	\$2,590.00
		A.M. - DECEMBER 2019 DAY ENHANCED	\$2,538.62
		T.T. DECEMBER 2019 DAY AUTISM	\$3,155.88
		M.L. - DECEMBER 2019 DAY	\$2,380.00
MON85	MONTOUR SCHOOL DISTRICT	BRADLEY SCHOOL DAY - BP - DECEMBER 2019	\$2,288.02
		Total for 568 Tuition-PA Priv Res Reh Inst (PRRI)	\$18,595.14
569 Tuition - Other			
CAR29	CARES OF WESTERN PA INC	S.B. - CHESWICK DAY PROGRAM - DECEMBER TRANSITION & TRANSPOR	\$996.72
LEA05	EI US, LLC.	SF - HOSPITAL TUTORING - 12/12/19 THROUGH 12/19/19	\$391.02
PAC02	PA CONNECTING COMMUNITIES	NM - TRANSITION SERVICES - DECEMBER 2019	\$1,410.00
WAT17	THE WATSON INSTITUTE	COMMUNITY BASED - LC & CH	\$1,297.40
SHA03	UPMC	MK - 12/1/19 - 12/31/19	\$525.00
		Total for 569 Tuition - Other	\$4,620.14
580 Travel			
TEP31	KRISTEN TEPHICH	REIMBURSEMENT FOR FESTIVAL MATERIALS	\$20.00
581 Travel Conference			
BUR11	BUREAU OF EDUC & RESEARCH	Staff Dev/instruct/certified	\$279.00
89KC	KRISTI COLEMAN	MILEAGE & PARKING	\$33.85
LD12	LEZLIE DELVECCHIO-MARKS	MILEAGE & PARKING	\$26.95
29DC	DARLA GERLACH	MILEAGE FOR SHALER ECP VISIT AT THERMO FISHER SCIENTIFIC	\$15.66
		MILEAGE TO CHILDREN'S MUSEUM FOR REMAKE LEARNING 1/17/20	\$9.90
TEP31	KRISTEN TEPHICH	MILEAGE FOR PMEA DISTRICT CHORUS	\$75.90
BO21	BRYAN O'BLACK	MILEAGE AND PARKING	\$29.44
		PASCD ANNUAL CONFERENCE, HERSHEY PA, MILEAGE, TOLLS, HOTEL,	\$707.44
		MILEAGE	\$106.14
		MILEAGE AND PARKING	\$113.07
SR35	SHIRLEY RANKIN	MILEAGE	\$88.44
A*9623	PHYLLIS SCHATZ	PIAA STATE CHEER CHAMPIONSHIP - HOTEL	\$1,764.90
		PIAA STATE CHEER CHAMPIONSHIP - MEAL REIMBURSEMENTS	\$339.87
		Total for 581 Travel Conference	\$3,590.56
582 Travel Teachers Inter District			
35JV	JEANNINE VITTORINO	MILEAGE - SAMS TO SAHS	\$7.25
		MILEAGE - SAMS TO SAHS	\$7.24
		Total for 582 Travel Teachers Inter District	\$14.49

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Invoice # 0002595 - WPN5676

Vendor#	Vendor Name	Description	Amount
584 Travel Inter-District			
ABC57	ABC TRANSIT, INC	id 1084 - Office Of Principal - Inter-District	\$323.08
		id 1086 - Office Of Principal - Inter-District	\$323.08
CAV05	JAMIE CAVACINI	MIDDLE SCHOOL TO RESERVE PRIMARY	\$136.65
		MIDDLE SCHOOL TO RESERVE PRIMARY	\$136.65
GAB11	MELINDA GABRIELSON	MILEAGE FOR AUGUST 2019 THROUGH DECEMBER	\$144.77
STO05	KRISTEN STOUT	MILEAGE TO PERFORM DUTIES AS SCHOOL PSYCHOLOGIST INTERN	\$107.99
01LT	LISA TAGMYER	MILEAGE	\$24.36
Total for 584 Travel Inter-District			\$1,196.58
599 Misc Purchased Services			
82APC	SHALER AREA HIGH SCHOOL	Basketball - Boys - MISC PURCHASED SERVICES	\$3,667.00
		Basketball - Girls - MISC PURCHASED SERVICES	\$3,952.50
		Swimming - Boys & Girls - MISC PURCHASED SERVICES	\$1,344.00
		Wrestling - MISC PURCHASED SERVICES	\$352.00
		ARBITER FEES	\$191.70
Total for 599 Misc Purchased Services			\$9,507.20
610 General Supplies			
ABC57	ABC TRANSIT, INC	id 1307 - PRINCIPAL -GENERAL SUPPLIES - HS	\$80.77
		PRINCIPAL -GENERAL SUPPLIES - HS	\$80.77
ABC21	ABC GLASS & MIRROR, LLC	MAINT - GEN SUP - ELEM SCH	\$311.73
TON06	AGC EDUCATION	GENERAL SUPPLIES - BURCHFIELD	\$192.75
AMA12	AMAZON.COM	GENERAL SUPPLIES - HIGH SCHOOL	\$220.64
		GENERAL SUPPLIES - HIGH SCHOOL	\$35.97
		SUPPLIES - HS SCIENCE	\$155.95
		LEARNING SUPPORT - GENERAL SUP - ELEM	\$288.15
		SCOTT - GENERAL SUPPLIES	\$15.49
		School Library Services - General Supplies	\$768.97
		School Library Services - General Supplies	\$73.18
		2 MOTION REFERENCE ORGANIZER	\$67.98
		FINANCIAL - GENERAL SUPPLIES	\$101.66
		FINANCIAL - GENERAL SUPPLIES	\$7.89
		FINANCIAL - GENERAL SUPPLIES	\$-157.54
		Volleyball - Boys - GENERAL SUPPLIES	\$79.98
AME35	AMERICAN RED CROSS	LIFEGUARDING REVIEW/RECERTIFICATION FOR CW, AG, BT, JK & MG	\$190.00
APP14	APPLE INC.	SUPPLIES - MIDDLE SCHOOL SCIENCE	\$149.00
AQU02	AQUA FILTER FRESH INC	GENERAL SUPPLIES - ELEM SCHOOL	\$54.85
		SUPT - GENERAL SUPPLIES	\$31.05
BRI01	BRIGHTON MUSIC CENTER	SUPPLIES - MIDDLE MUSIC	\$11.00
COL23	COLT PLUMBING SPECIALTIES	MAINT - GEN SUP - ELEM SCH	\$205.27
		MAINT - GEN SUP - HS	\$193.01
		MAINT - GEN SUP - MS	\$193.02
DAN06	DANIELS ELECTRIC	MAINT - GEN SUP - ELEM SCH	\$475.00
DEM01	DEMCO	School Library Services - General Supplies	\$390.63
		BURCHFIELD - GENERAL SUPPLIES	\$86.33
		MIDDLE/ELEM - GENERAL SUPPLIES	\$136.11
		HS - GENERAL SUPPLIES	\$427.28

Shaler Area School District
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Vendor#	Vendor Name	Description	Amount
DEM01	DEMCO	IS - GENERAL SUPPLIES	\$50.87
		IS - GENERAL SUPPLIES	\$564.49
MOH01	EMILY MOHR	REIMBURSEMENT FOR SCIENCE SUPPLIES	\$25.00
EQU16	EQUIPARTS CORPORATION	MAINT - GEN SUP - MARZOLF	\$207.61
		MAINT - GEN SUP - ELEM SCH	\$754.98
		MAINT - GEN SUP - HS	\$94.50
		MAINT - GEN SUP - MS	\$158.87
		MAINT - GEN SUP - MS	\$23.91
FIS01	FISHER SCIENTIFIC	SUPPLIES - MIDDLE SCHOOL SCIENCE	\$34.65
GRE82	GPISA	Misc Activities - General Supplies	\$467.35
GRA01	GRAINGER	MAINT - GEN SUP - B&G	\$16.76
		MAINT - GEN SUP - B&G	\$47.11
		MAINT - GEN SUP - BURCHFIELD	\$176.16
		MAINT - GEN SUP - RESERVE	\$82.59
		MAINT - GEN SUP - ELEM SCH	\$81.60
		MAINT - GEN SUP - ELEM SCH	\$81.60
		MAINT - GEN SUP - ELEM SCH	\$258.48
		MAINT - GEN SUP - HS	\$246.20
		MAINT - GEN SUP - HS	\$97.94
GER12	H GERHARDT SUPPLY	MAINT - GEN SUP - ELEM SCH	\$118.73
		MAINT - GEN SUP - MS	\$133.63
HAS01	D HASTINGS CO INC	MAINT - GEN SUP - MARZOLF	\$17.18
		MAINT - GEN SUP - ELEM SCH	\$14.58
		MAINT - GEN SUP - ELEM SCH	\$24.68
		MAINT - GEN SUP - HS	\$28.48
VER35	HEATHER VERBANIC	REIMBURSEMENT FOR SCIENCE SUPPLIES	\$9.98
JH01	JEANNE HOHLWEG	REIMBURSEMENT FOR EDUCATION COMMITTEE DINNER 1/29/20	\$210.67
HOM14	HOME DEPOT CREDIT SERVICES	GENERAL SUPPLIES - BURCHFIELD	\$632.16
		SUPT - GENERAL SUPPLIES	\$68.32
		MAINT - GEN SUP - BURCHFIELD	\$199.00
		MAINT - GEN SUP - SCOTT	\$33.00
		MAINT - GEN SUP - ELEM SCH	\$22.40
HAM23	INSTITUTIONAL DIVERSIFIED	MAINT - GEN SUP - MS - STADIUM	\$75.00
JOH09	JOHNSTONBAUGH'S MUSIC CENTER	MIDDLE/ELEM - GENERAL SUPPLIES	\$200.02
		MIDDLE/ELEM - GENERAL SUPPLIES	\$23.54
JOH55	JOHNSTONE SUPPLY	MAINT - GEN SUP - SCOTT	\$146.45
JON13	JONES SCHOOL SUPPLY CO, INC	BURCHFIELD - PHYS ED SUPPLIES	\$234.63
		MARZOLF-PHYS ED SUPPLIES	\$234.63
		RESERVE-PHYS ED SUPPLIES	\$234.63
		SCOTT-PHYS ED SUPPLIES	\$234.64
KNI05	KNIGHT SOUND & LIGHTING	MAINT - GEN SUP - ELEM SCH	\$47.75
HIT41	MAYER ELECTRIC SUPPLY COMPANY, INC.	MAINT - GEN SUP - ELEM SCH	\$47.33
		MAINT - GEN SUP - ELEM SCH	\$165.00
		MAINT - GEN SUP - ELEM SCH	\$32.64
		MAINT - GEN SUP - ELEM SCH	\$89.49
		MAINT - GEN SUP - HS	\$100.61
		MAINT - GEN SUP - HS	\$57.13
		MAINT - GEN SUP - HS	\$-57.13
		MAINT - GEN SUP - HS	\$57.13

Shaler Area School District
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Vendor#	Vendor Name	Description	Amount
HIT41	MAYER ELECTRIC SUPPLY COMPANY, INC.	MAINT - GEN SUP - HS	\$33.26
MCE21	SUE MCELHINNY	REIMBURSEMENT FOR PURCHASE OF SUPPLIES	\$105.21
MIL07	IAN MILLER	REIMBURSEMENT FOR PURCHASE OF SWIM BRIEFS FOR STUDENT DURING	\$17.98
NAP21	NAPA AUTO/TRUCK PARTS OF ETNA	MAINT - GEN SUP - ELEM SCH	\$7.69
		MAINT - GEN SUP - ELEM SCH	\$7.49
		VEHICLE - GEN SUP	\$12.28
		VEHICLE - GEN SUP	\$15.33
NIC06	NICKLAS SUPPLY	MAINT - GEN SUP - MARZOLF	\$91.98
		MAINT - GEN SUP - MARZOLF	\$68.58
		MAINT - GEN SUP - SCOTT	\$50.84
		MAINT - GEN SUP - SCOTT	\$2.64
		MAINT - GEN SUP - SCOTT	\$29.82
		MAINT - GEN SUP - SCOTT	\$10.81
		MAINT - GEN SUP - SCOTT	\$85.03
		MAINT - GEN SUP - ELEM SCH	\$41.22
		MAINT - GEN SUP - ELEM SCH	\$20.23
		MAINT - GEN SUP - ELEM SCH	\$316.69
		MAINT - GEN SUP - ELEM SCH	\$87.72
		MAINT - GEN SUP - ELEM SCH	\$63.41
JN35	JULIE NIGRO	REIMBURSEMENT FOR FABRIC FOR CLASS	\$118.70
BO21	BRYAN O'BLACK	FRAMS FOR MISS/CORE VALUES	\$199.95
		AGENCY BY DESIGN BREAKFAST & EMERGENCY CERTIFICATION S.H.	\$174.93
		ILT BREAKFAST & WEBINAR	\$114.52
OFF03	OFFICE DEPOT	School Library Services - General Supplies	\$55.16
		School Library Services - General Supplies	\$267.84
		SUPT - GENERAL SUPPLIES	\$138.06
		SUPT - GENERAL SUPPLIES	\$19.99
		PRINCIPAL - SUPPLIES - BURCHFIELD	\$12.62
		PRINCIPAL - GENERAL SUPPLIES - MARZOLF	\$12.62
		PRINCIPAL - GENERAL SUPPLIES - RESERVE	\$12.62
		PRINCIPAL - GENERAL SUPPLIES - SCOTT	\$12.63
		1099 ENVELOPES	\$25.29
		FORMS 1099	\$92.97
PSY06	PAR	SECONDARY-GENERALSUPPLIES	\$1,647.36
PEP12	J W PEPPER & SON, INC.	SUPPLIES - HS MUSIC	\$88.00
		SUPPLIES - HS MUSIC	\$92.94
		SUPPLIES - HS MUSIC	\$77.25
		SUPPLIES - HS MUSIC	\$284.90
		SUPPLIES - HS MUSIC	\$107.50
		SUPPLIES - HS MUSIC	\$15.00
		SUPPLIES - HS MUSIC	\$19.99
PIO06	PIONEER MANUFACTURING CO	MAINT UP-KEEP - GEN SUP - HS	\$129.18
PIT12	PITTSBURGH CARTRIDGE CO	PRINCIPAL - GENERAL SUPPLIES - SCOTT	\$446.00
		Cross Country - Coed - GENERAL SUPPLIES	\$50.00
PIT58	PITTSBURGH TROPHY CO.	Misc Activities - General Supplies	\$305.85
SCA22	SCANTRON CORP	GENERAL SUPPLIES - HIGH SCHOOL	\$1,380.33
SCH44	SCHAEDLER YESCO	MAINT - GEN SUP - B&G	\$-30.39
		MAINT - GEN SUP - B&G	\$98.11

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Release Dates 08/31/07 - 06/10/20

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Vendor#	Vendor Name	Description	Amount
SCH07	BLAKE SCHAUB	REIMBURSEMENT FOR FOOTBALL STAFF HATS	\$220.00
SCO06	SCOTT ELECTRIC	MAINT - GEN SUP - HS	\$38.80
SHA07	SHALER AREA CAFETERIA ACCT	BOARD DINNER 1-15-20	\$166.25
		STUDENT ADVISORY LUNCH - SAES	\$37.60
		STUDENT ADVISORY LUNCH - SAMS	\$37.20
		STUDENT ADVISORY LUNCH SAHS	\$38.10
		PORTRAIT OF A GRAD	\$85.15
SHI01	SHIFFLER	MAINT - GEN SUP - ELEM SCH	\$103.11
SMA07	SmartSign	MAINT - GEN SUP - SCOTT	\$479.00
STA08	STAPLES BUSINESS CREDIT	FINANCIAL - GENERAL SUPPLIES	\$55.28
		FINANCIAL - GENERAL SUPPLIES	\$51.73
STE21	STERATORE SANITARY SUPPLY	MAINT - GEN SUP - HS	\$598.00
SUL36	DAN SULLIVAN	REIMBURSEMENT FOR REPLACEMENT PARTS FOR SHOP EQUIPMENT	\$146.53
SUN56	SUNBURY CONTROLS, INC.	MAINT - GEN SUP - BURCHFIELD	\$199.44
		MAINT - GEN SUP - ELEM SCH	\$81.39
		MAINT - GEN SUP - ELEM SCH	\$287.40
		MAINT - GEN SUP - ELEM SCH	\$654.00
		MAINT - GEN SUP - ELEM SCH	\$22.40
		MAINT - GEN SUP - ELEM SCH	\$217.32
		MAINT - GEN SUP - ELEM SCH	\$217.32
		MAINT - GEN SUP - MS	\$194.85
		MAINT - GEN SUP - MS	\$95.85
		MAINT - GEN SUP - MS	\$55.50
WES56	WEST CENTRAL EQUIPMENT	VEHICLE - GEN SUP	\$415.84
		VEHICLE - GEN SUP	\$512.45
WES32	WEST PENN LACO INC	EDUC - SUPPLIES - HS TECH ED	\$122.36
		MAINT - GEN SUP - B&G	\$48.76
		Total for 610 General Supplies	\$23,993.62
611 Uniforms			
KIE04	ADOLF KIEFER & ASSOCIATES, LLC	Swimming - Boys & Girls - UNIFORMS	\$360.00
		Swimming - Boys & Girls - UNIFORMS	\$505.00
BSN21	BSN SPORTS, LLC	Swimming - Boys & Girls - UNIFORMS	\$147.50
		Wrestling - UNIFORMS	\$147.00
		Total for 611 Uniforms	\$1,159.50
622 Electricity			
SHA11	TOWNSHIP OF SHALER	Electricity - ELEM SCHOOL	\$80.55
626 Gasoline			
ABC57	ABC TRANSIT, INC	DIESEL FUEL DEDUCTION - INV 1503354	\$-15,427.49
		DIESEL FUEL DEDUCTION - INV 1498907	\$-13,980.01
PET52	PETROLEUM TRADERS CORP	DIESEL FUEL	\$-15,853.09
		DIESEL FUEL	\$13,980.01
		DIESEL FUEL	\$15,621.11
		DIESEL FUEL	\$15,850.98
		Total for 626 Gasoline	\$191.51

Shaler Area School District
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Vendor#	Vendor Name	Description	Amount
640 Books			
AMA12	AMAZON.COM	LIBRARY - BOOKS - RESERVE	\$5.98
		LIBRARY - BOOKS - RESERVE	\$5.98
		LIBRARY - BOOKS - RESERVE	\$5.92
		LIBRARY - BOOKS - RESERVE	\$11.96
		LIBRARY - BOOKS - RESERVE	\$8.46
		LIBRARY - BOOKS - RESERVE	\$5.98
		LIBRARY - BOOKS - RESERVE	\$5.92
		LIBRARY - BOOKS - RESERVE	\$8.45
APP15	APPLE BOOKS	LIBRARY - BOOKS - BURCHFIELD	\$88.15
		LIBRARY - BOOKS - BURCHFIELD	\$129.05
		LIBRARY - BOOKS - BURCHFIELD	\$12.35
COU57	CEE PUBLICATIONS CENTER	HS - BOOKS	\$1,437.80
CHE55	CHERRY LAKE PUBLISHING	LIBRARY - BOOKS - MARZOLF	\$104.75
		LIBRARY - BOOKS - ELEM SCHOOL	\$502.80
DEM01	DEMCO	LIBRARY - BOOKS - ELEM SCHOOL	\$61.43
FOL01	FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY - BOOKS - BURCHFIELD	\$173.23
		LIBRARY - BOOKS - MARZOLF	\$684.92
		LIBRARY - BOOKS - MARZOLF	\$2,510.81
		LIBRARY - BOOKS - MARZOLF	\$416.66
		LIBRARY - BOOKS - RESERVE	\$592.15
		LIBRARY - BOOKS - RESERVE	\$425.00
		LIBRARY - BOOKS - RESERVE	\$2,602.53
		LIBRARY - BOOKS - RESERVE	\$639.00
		LIBRARY - BOOKS - RESERVE	\$1,108.37
		LIBRARY - BOOKS - SCOTT	\$412.85
		LIBRARY - BOOKS - SCOTT	\$1,083.12
		LIBRARY - BOOKS - HS	\$71.81
ROS01	ROSEN PUBLISHING CO	LIBRARY - BOOKS - ELEM SCHOOL	\$17.70
		Total for 640 Books	\$13,133.13
648 Books&periodicals On Elec Media			
BHP21	B&H PHOTOVIDEO	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$167.50
FOL01	FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - HS	\$15.66
NOO52	NOODLE TOOLS, INC	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$280.00
		Total for 648 Books&periodicals On Elec Media	\$463.16
650 Supplies & Fees Technology Related			
AMA12	AMAZON.COM	Software, Supplies & Licensing	\$264.79
		Software, Supplies & Licensing	\$51.47
APP14	APPLE INC.	Instruction-Regular Program - Supplies & Fees Technology Rel	\$2,940.00
BHP21	B&H PHOTOVIDEO	Software, Supplies & Licensing	\$154.78
		INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$-667.98
		INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$667.98
CDW41	CDW GOVERNMENT	SOFTWARE SUPPLIES & LICENSING	\$381.00
		SOFTWARE SUPPLIES & LICENSING	\$-381.00

Shaler Area School District
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Vendor#	Vendor Name	Description	Amount
CDW41	CDW GOVERNMENT	Software, Supplies & Licensing	\$792.41
		SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$237.40
		INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$655.36
COM88	COMMUNICATIONS CONSULTING, INC.	SOFTWARE SUPPLIES & LICENSING	\$765.70
		Total for 650 Supplies & Fees Technology Related	\$5,861.91
750 Equip-original & Addl			
EAS41	EASY WAY SAFETY SERVICES, INC	EQUIP-ORIGINAL&ADDL	\$145.00
PHO21	SONOVA USA INC	EQUIP-ORIGINAL&ADDL	\$1,562.99
		Total for 750 Equip-original & Addl	\$1,707.99
758 Capital New Hardware Software			
CDW41	CDW GOVERNMENT	END-USER NEW EQ&LONG-TERM SOFTWARE - HS	\$3,810.00
810 Dues & Fees			
AGX06	AGX INC	CONTRACTOR/SUPERVISOR REFRESHER - JK - 3/11/20	\$150.00
BAR02	B & R POOLS & SWIM SHOP	JP & SG CERTIFID POOL OPERATOR CERTIFICATION REGISTRATION	\$718.00
BEL07	BELMONT II BOWLING CENTER	VARSITY BOWLING FEE FOR 2/5/20	\$112.00
PEN13	PENN HILLS MEN'S VOLLEYBALL BOOSTERS	REGISTRATION FOR JV BOYS VOLLEYBALL TOURNAMENT	\$150.00
PSA01	PSADA/PA STATE ATHLETIC DIR. ASSO.	ATHLETIC DIRECTORS' 2020 PSADA REGISTRATION	\$250.00
		Total for 810 Dues & Fees	\$1,380.00
880 Refund/prior Yr Recpt			
COL05	COLONIAL SAVINGS	REFUND FOR TAX YEAR 2018	\$304.41
FIR07	FIRST NATIONAL BANK OF PA	REFUND FOR TAX YEAR 2018	\$401.27
HUN05	HUNTINGTON MORTGAGE COMPANY	REFUND FOR TAX YEAR 2018	\$523.49
PNC07	PNC MORTGAGE	REFUND FOR TAX YEAR 2018	\$525.80
WIS05	MAURITA J WISNIEWSKI	REFUND FOR TAX YEAR 2018	\$244.45
		Total for 880 Refund/prior Yr Recpt	\$1,999.42
		Total for Fund 10	\$1,479,746.61
19-20	\$1,479,746.61	Report Total	\$1,479,746.61

Shaler Area School District
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	Account Number	Description	Amount
ABC21	ABC GLASS & MIRROR, LLC 10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$311.73
ABC57	ABC TRANSIT INC. ABC TRANSIT, INC		
	10-1110.510.171.10.00/1151017110	id 1049 - Instruction-Regular Program - Steam Grant Primary	\$220.51
	10-1243.510.000.10.00/124351010	1441 - GIFTED - STUDENT TRANSPORT SVC - ELEM	\$226.02
	10-1243.510.000.30.00/124351030	1449 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$199.23
	10-1243.510.000.30.00/124351030	1455 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$212.63
	10-1243.510.000.30.00/124351030	1363 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$226.02
	10-1243.510.000.30.00/124351030	1362 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$226.02
	10-1243.510.000.30.00/124351030	1294 - GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$199.23
	10-1290.510.000.10.00/129051010	1382 - Other Services - Student Transport Svc	\$161.54
	10-1290.510.000.10.00/129051010	1381 - Other Services - Student Transport Svc	\$199.23
	10-2190.510.890.19.00/219051089019	1282 - STUDENT TRANSPORT SVC - ELEM SCH	\$226.02
	10-2190.510.890.31.00/219051089031	1416 - STUDENT TRANSPORT SVC - HIGH SCH	\$199.23
	10-2190.510.890.31.00/219051089031	1451 - STUDENT TRANSPORT SVC - HIGH SCH	\$199.23
	10-2190.510.890.31.00/219051089031	1417 - STUDENT TRANSPORT SVC - HIGH SCH	\$199.23
	10-2190.510.890.31.00/219051089031	1286 - STUDENT TRANSPORT SVC - HIGH SCH	\$452.04
	10-2190.510.890.31.00/219051089031	1452 - STUDENT TRANSPORT SVC - HIGH SCH	\$323.08
	10-2380.584.000.11.00/238058411	id 1084 - Office Of Principal - Inter-District	\$323.08
	10-2380.584.000.15.00/238058415	id 1086 - Office Of Principal - Inter-District	\$323.08
	10-2380.610.000.31.00/238061031	id 1307 - PRINCIPAL -GENERAL SUPPLIES - HS	\$80.77
	10-2380.610.000.31.00/238061031	PRINCIPAL -GENERAL SUPPLIES - HS	\$80.77
	10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$250,893.49
	10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$14,645.50
	10-2720.626.000.00.00/2720626	DIESEL FUEL DEDUCTION - INV 1503354	\$-15,427.49
	10-2720.626.000.00.00/2720626	DIESEL FUEL DEDUCTION - INV 1498907	\$-13,980.01
	10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$76,477.96
	10-2750.513.000.00.00/2750513	dec 2019 ed credit - STUDENT TRANSPORT-NON-PUBLIC	\$-214.32
	10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$139,948.71
	10-2750.513.000.00.55/275051355	nov/dec sh52 adjustment - STUDENT TRANSPORT-SPECIAL EDUC	\$8,702.43
	10-2750.513.000.00.55/275051355	dec 2019 ed credit - STUDENT TRANSPORT-SPECIAL EDUC	\$-53.58
	10-3215.510.000.00.00/3215510	id 138 - Band/major/flag/drill Tm - STUDENT TRANSPORT SVC	\$189.63
	10-3221.510.000.00.00/3221510	id 810 - Chorus - STUDENT TRANSPORT SVC	\$97.18
	10-3221.510.000.00.00/3221510	id 809 - Chorus - STUDENT TRANSPORT SVC	\$110.26
	10-3255.510.000.00.00/3255510	308 - Baseball - STUDENT TRANSPORT SVC	\$220.51
	10-3255.510.000.00.00/3255510	307 - Baseball - STUDENT TRANSPORT SVC	\$194.37
	10-3257.510.000.00.00/3257510	1470 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
	10-3257.510.000.00.00/3257510	1346 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
	10-3257.510.000.00.00/3257510	1347 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
	10-3257.510.000.00.00/3257510	1314 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
	10-3257.510.000.00.00/3257510	1338 - Basketball - Boys - STUDENT TRANSPORT SVC	\$222.88
	10-3257.510.000.00.00/3257510	1320 - Basketball - Boys - STUDENT TRANSPORT SVC	\$375.36
	10-3257.510.000.00.00/3257510	1315 - Basketball - Boys - STUDENT TRANSPORT SVC	\$279.60
	10-3257.510.000.00.00/3257510	1339 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
	10-3257.510.000.00.00/3257510	1348 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
	10-3257.510.000.00.00/3257510	1317 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
	10-3257.510.000.00.00/3257510	1471 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
	10-3257.510.000.00.00/3257510	629 - Basketball - Boys - STUDENT TRANSPORT SVC	\$194.37
	10-3257.510.000.00.00/3257510	654 - Basketball - Boys - STUDENT TRANSPORT SVC	\$220.51

Shaler Area School District
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Account Number	Description	Amount
10-3257.510.000.00.00/3257510	1336 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
10-3257.510.000.00.00/3257510	1337 - Basketball - Boys - STUDENT TRANSPORT SVC	\$199.23
10-3257.510.000.00.00/3257510	1306 - Basketball - Boys - STUDENT TRANSPORT SVC	\$212.63
10-3257.510.000.00.00/3257510	1442 - Basketball - Boys - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1372 - Basketball - Girls - STUDENT TRANSPORT SVC	\$252.81
10-3259.510.000.00.00/3259510	1444 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1443 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1373 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
10-3259.510.000.00.00/3259510	1374 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
10-3259.510.000.00.00/3259510	1331 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1473 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
10-3259.510.000.00.00/3259510	1474 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1316 - Basketball - Girls - STUDENT TRANSPORT SVC	\$252.81
10-3259.510.000.00.00/3259510	1375 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1328 - Basketball - Girls - STUDENT TRANSPORT SVC	\$417.20
10-3259.510.000.00.00/3259510	1305 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1329 - Basketball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3259.510.000.00.00/3259510	1355 - Basketball - Girls - STUDENT TRANSPORT SVC	\$199.23
10-3262.510.000.00.00/3262510	1285 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$392.39
10-3262.510.000.00.00/3262510	1094 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$226.02
10-3262.510.000.00.00/3262510	454 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$272.79
10-3262.510.000.00.00/3262510	1097 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$99.61
10-3262.510.000.00.00/3262510	1089 - Cross Country - Coed - STUDENT TRANSPORT SVC	\$199.23
10-3265.510.000.00.00/3265510	1360 - Football - STUDENT TRANSPORT SVC	\$559.20
10-3265.510.000.00.00/3265510	1107 - Football - STUDENT TRANSPORT SVC	\$657.10
10-3265.510.000.00.00/3265510	1116 - Football - STUDENT TRANSPORT SVC	\$220.51
10-3265.510.000.00.00/3265510	1102 - Football - STUDENT TRANSPORT SVC	\$199.23
10-3265.510.000.00.00/3265510	1257 - STUDENT TRANSPORT SVC	\$646.16
10-3267.510.000.00.00/3267510	452 - Golf - STUDENT TRANSPORT SVC	\$220.51
10-3267.510.000.00.00/3267510	1121 - Golf - STUDENT TRANSPORT SVC	\$246.65
10-3273.510.000.00.00/3273510	547 - Soccer - Boys - STUDENT TRANSPORT SVC	\$220.51
10-3273.510.000.00.00/3273510	1188 - Soccer - Boys - STUDENT TRANSPORT SVC	\$306.39
10-3273.510.000.00.00/3273510	1195 - Soccer - Boys - STUDENT TRANSPORT SVC	\$252.81
10-3273.510.000.00.00/3273510	1145 - Soccer - Boys - STUDENT TRANSPORT SVC	\$207.44
10-3273.510.000.00.00/3273510	1240 - Soccer - Boys - STUDENT TRANSPORT SVC	\$226.02
10-3275.510.000.00.00/3275510	428 - Soccer - Girls - STUDENT TRANSPORT SVC	\$220.51
10-3275.510.000.00.00/3275510	1186 - Soccer - Girls - STUDENT TRANSPORT SVC	\$252.81
10-3275.510.000.00.00/3275510	1233 - Soccer - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3275.510.000.00.00/3275510	583 - Soccer - Girls - STUDENT TRANSPORT SVC	\$220.51
10-3277.510.000.00.00/3277510	165 - Softball - STUDENT TRANSPORT SVC	\$189.63
10-3277.510.000.00.00/3277510	305 - Softball - STUDENT TRANSPORT SVC	\$194.37
10-3277.510.000.00.00/3277510	166 - Softball - STUDENT TRANSPORT SVC	\$194.37
10-3280.510.000.00.00/3280510	1389 - Swimming - Boys & Girls - STUDENT TRANSPORT SVC	\$226.02
10-3280.510.000.00.00/3280510	1391 - Swimming - Boys & Girls - STUDENT TRANSPORT SVC	\$226.02
10-3280.510.000.00.00/3280510	852 - Swimming - Boys & Girls - STUDENT TRANSPORT SVC	\$194.37
10-3281.510.000.00.00/3281510	1384 - Bowling - Boys & Girls - Student Transport Svc	\$226.02
10-3281.510.000.00.00/3281510	1431 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	1428 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	1430 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	1432 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	1390 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	1365 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	1367 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	701 - Bowling - Boys & Girls - Student Transport Svc	\$194.37

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Account Number	Description	Amount
10-3281.510.000.00.00/3281510	1427 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3281.510.000.00.00/3281510	1429 - Bowling - Boys & Girls - Student Transport Svc	\$199.23
10-3284.510.000.00.00/3284510	420 - Tennis - Boys & Girls - STUDENT TRANSPORT SVC	\$194.37
10-3284.510.000.00.00/3284510	1236 - Tennis - Boys & Girls - STUDENT TRANSPORT SVC	\$199.23
10-3293.510.000.00.00/3293510	443 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$194.37
10-3293.510.000.00.00/3293510	462 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$351.21
10-3293.510.000.00.00/3293510	1210 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$219.32
10-3293.510.000.00.00/3293510	1172 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$226.02
10-3293.510.000.00.00/3293510	605 - Volleyball - Girls - STUDENT TRANSPORT SVC	\$194.37
10-3295.510.000.00.00/3295510	1406 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
10-3295.510.000.00.00/3295510	1408 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
10-3295.510.000.00.00/3295510	1412 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
10-3295.510.000.00.00/3295510	1400 - Wrestling - STUDENT TRANSPORT SVC	\$199.23
10-3295.510.000.00.00/3295510	1407 - Wrestling - STUDENT TRANSPORT SVC	\$212.63
10-3295.510.000.00.00/3295510	1395 - Wrestling - STUDENT TRANSPORT SVC	\$226.02
10-6999.000.000.00.00/6999	1454 - MISCELLANEOUS REVENUE	\$199.23
	Vendor Total	\$485,765.45
RID21	ADELPHOI EDUCATION INC.	
10-1441.568.000.31.00/144156831	A.M. - 10/1/19 - 10/31/19	\$3,415.27
10-1441.568.000.31.00/144156831	A.M. - 12/3/19 - 12/23/19	\$2,227.35
	Vendor Total	\$5,642.62
TON06	AGC EDUCATION	
	AGC EDUCATION	
10-1110.610.000.11.00/1161011	GENERAL SUPPLIES - BURCHFIELD	\$192.75
AGX06	AGX INC	
10-2611.810.000.00.00/2610810	CONTRACTOR/SUPERVISOR REFRESHER - JK - 3/11/20	\$150.00
10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$4,104.00
	Vendor Total	\$4,254.00
AIU00	ALLEGHENY INTERMED. UNIT	
	ALLEGHENY INTERMEDIATE UNIT	
10-1110.562.000.31.00/1156231	2019-2020 Q2 CHARGES	\$7,727.00
10-1211.322.000.10.00/121132210	ELEMENTARY - PROF EDUCATION SERV-IU	\$12,726.07
10-1211.322.000.30.00/121132230	SECONDARY - PROF EDUCATION SERV-IU	\$12,726.07
10-1211.563.000.10.00/121156310	Life Skills Support-Public - Tuition/private Sch	\$4,071.13
10-1211.563.000.30.00/121156330	Life Skills Support-Public - Tuition/private Sch	\$13,732.30
10-1221.322.000.10.00/122132210	HEARAING IMP -PROF EDUCATION SERV-IU - ELEM	\$15,052.50
10-1221.322.000.30.00/122132230	HEARING IMP -PROF EDUCATION SERV-IU - SECONDARY	\$2,137.50
10-1224.322.000.10.00/122432210	VISUAL IMP - PROF EDUCATION SERV-IU - ELEM	\$6,873.75
10-1224.322.000.30.00/122432230	VISUAL IMP - PROF EDUCATION SERV-IU - SECONDARY	\$982.50
10-1231.322.000.10.00/123132210	ELEMENTARY - PROF EDUCATION SERV-IU	\$8,257.45
10-1233.322.000.30.00/123332230	AUTISTIC - PROF EDUCATION SERV-IU - SECONDARY	\$8,257.45
10-1260.322.000.00.00/1263220	PT REGULAR ED DECEMBER 2019	\$145.69
10-1260.322.000.00.00/1263220	PT REGULAR ED NOVEMBER 2019	\$48.56
10-1260.322.000.00.55/126032255	PT SPECIAL ED DECEMBER 2019	\$932.50
10-1260.322.000.00.55/126032255	PT SPECIAL ED NOVEMBER 2019	\$1,201.31
10-1261.322.000.00.00/126132200	OT REGULAR ED NOVEMBER 2019	\$2,223.50
10-1261.322.000.00.00/126132200	OT REGULAR ED DECEMBER 2019	\$1,928.00
10-1261.322.000.00.55/126132255	OT SPECIAL ED DECEMBER 2019	\$13,251.63
10-1261.322.000.00.55/126132255	OT SPECIAL ED NOVEMBER 2019	\$17,179.75
	Vendor Total	\$129,454.66

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Account Number	Description	Amount
ALL45	ALLEGHENY FENCE CONSTRUCTION CO INC	
10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$2,560.00
AMA12	AMAZON.COM	
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$220.64
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$35.97
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$155.95
10-1110.650.000.10.00/1161810	Software, Supplies & Licensing	\$264.79
10-1110.650.000.10.00/1161810	Software, Supplies & Licensing	\$51.47
10-1241.610.000.10.00/124161010	LEARNING SUPPORT - GENERAL SUP - ELEM	\$288.15
10-2250.610.000.15.00/225061015	SCOTT - GENERAL SUPPLIES	\$15.49
10-2250.610.000.30.00/225061030	School Library Services - General Supplies	\$768.97
10-2250.610.000.30.00/225061030	School Library Services - General Supplies	\$73.18
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$5.98
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$5.98
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$5.92
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$11.96
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$8.46
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$5.98
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$5.92
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$8.45
10-2519.610.000.00.00/2519610	2 MOTION REFERENCE ORGANIZER	\$67.98
10-2519.610.000.00.00/2519610	FINANCIAL - GENERAL SUPPLIES	\$101.66
10-2519.610.000.00.00/2519610	FINANCIAL - GENERAL SUPPLIES	\$7.89
10-2519.610.000.00.00/2519610	FINANCIAL - GENERAL SUPPLIES	\$-157.54
10-3291.610.000.00.00/3291610	Volleyball - Boys - GENERAL SUPPLIES	\$79.98
	Vendor Total	\$2,033.23
AME35	AMERICAN RED CROSS	
10-2380.610.000.19.00/238061019	LIFEGUARDING REVIEW/RECERTIFICATION FOR CW, AG, BT, JK & MG	\$190.00
APP15	APPLE BOOKS	
10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$88.15
10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$129.05
10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$12.35
	Vendor Total	\$229.55
APP14	APPLE INC.	
10-1110.610.000.35.13/6103513	SUPPLIES - MIDDLE SCHOOL SCIENCE	\$149.00
10-1110.650.123.19.00/1165012319	Instruction-Regular Program - Supplies & Fees Technology Rel	\$2,940.00
	Vendor Total	\$3,089.00
AQU02	AQUA FILTER FRESH INC	
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$54.85
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$31.05
	Vendor Total	\$85.90
BHP21	B&H PHOTOVIDEO	
10-1110.650.000.10.00/1161810	Software, Supplies & Licensing	\$154.78
10-1110.650.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$-667.98
10-1110.650.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$667.98
10-2250.648.000.35.00/225064835	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$167.50
	Vendor Total	\$322.28

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	Account Number	Description	Amount
BAR02	B & R POOLS & SWIM SHOP		
	10-2620.810.000.19.00/262081019	JP & SG CERTIFID POOL OPERATOR CERTIFICATION REGISTRATION	\$718.00
BAT21	BATTERIES PLUS		
	BATTERIES PLUS PITTSBURGH		
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$20.99
NAS10	A.W. BEATTIE CAREER CENTER		
	10-1390.564.000.31.00/139056431	2019-2020 MEMBER DISTRICT SHARES	\$407,931.00
BEL07	BELMONT II BOWLING CENTER		
	10-3281.810.000.00.00/3281810	VARSITY BOWLING FEE FOR 2/5/20	\$112.00
BRI01	BRIGHTON MUSIC CENTER		
	10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$11.00
BSN21	BSN SPORTS / US GAMES		
	BSN SPORTS, LLC		
	10-3280.611.000.00.00/3280611	Swimming - Boys & Girls - UNIFORMS	\$147.50
	10-3295.611.000.00.00/3295611	Wrestling - UNIFORMS	\$147.00
		Vendor Total	\$294.50
BUG01	BUGS-B-GONE		
	10-2620.431.000.01.23/26204310123	Operation/bldg Svc - Preventive Maintenance	\$38.00
	10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$38.00
	10-2620.431.000.13.23/26204311323	Operation/bldg Svc - Preventive Maintenance	\$38.00
	10-2620.431.000.14.23/26204311423	Operation/bldg Svc - Preventive Maintenance	\$38.00
	10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$38.00
	10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$43.00
	10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$51.00
	10-2620.431.000.35.23/26204313523	Operation/bldg Svc - Preventive Maintenance	\$41.00
		Vendor Total	\$325.00
BUR11	BUREAU OF EDUC & RESEARCH		
	10-2271.581.000.31.00/227158131	Staff Dev/instruct/certified	\$279.00
CAP15	CAPITAL ASSET PROTECTION INC.		
	10-2660.350.000.19.00/266035019	1/5/20 - 1/11/20	\$614.40
	10-2660.350.000.19.00/266035019	1/12/20 - 1/18/20	\$614.40
	10-2660.350.000.19.00/266035019	1/19/20 - 1/25/20	\$353.28
	10-2660.350.000.19.00/266035019	1/26/20 - 2/1/20	\$391.68
	10-2660.350.000.31.00/266035031	1/19/20 - 1/25/20	\$1,687.23
	10-2660.350.000.31.00/266035031	1/5/20 - 1/11/20	\$2,989.32
	10-2660.350.000.31.00/266035031	1/12/20 - 1/18/20	\$2,625.14
	10-2660.350.000.31.00/266035031	1/26/20 - 2/1/20	\$2,893.32
	10-2660.350.000.35.00/266035035	1/5/20 - 1/11/20	\$637.44
	10-2660.350.000.35.00/266035035	1/12/20 - 1/18/20	\$637.44
	10-2660.350.000.35.00/266035035	1/26/20 - 2/1/20	\$637.44
	10-2660.350.000.35.00/266035035	1/19/20 - 1/25/20	\$376.32
	10-3257.350.000.31.00/325735031	1/5/19 - 1/11/19 BASKETBALL	\$171.76
	10-3257.350.000.31.00/325735031	VARSITY BASKETBALL 1/19/20 - 1/25/20	\$257.64
	10-3259.350.000.31.00/325935031	1/12/20 - 1/18/20 BASKETBALL	\$257.64
	10-3259.350.000.31.00/325935031	VARSITY BASKETBALL 1/26/20 - 2/1/20	\$85.88
	10-3259.350.000.31.00/325935031	12/29/19 - 1/4/20 BASKETBALL	\$343.52
	10-3295.350.000.31.00/329535031	1/5/20 - 1/11/20 WRESTLING	\$85.88
		Vendor Total	\$15,859.73

Shaler Area School District
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	Account Number	Description	Amount
CAP52	CAPITAL TECHNOLOGIES		
	CAPITAL TECHNOLOGIES, INC.		
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$34.37
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.12.00/262043112	Operation/bldg Svc - Preventive Maintenance	\$34.37
	10-2620.431.000.12.00/262043112	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.12.00/262043112	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$34.37
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$34.37
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$34.37
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$34.37
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$34.37
	10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$34.38
	10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$50.00
	10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$34.37
		Vendor Total	\$950.00
CAR29	CARES OF WESTERN PA INC		
	10-1211.569.000.30.00/121156930	S.B. - CHESWICK DAY PROGRAM - DECEMBER TRANSITION & TRANSPOR	\$996.72
CAV05	JAMIE CAVACINI		
	10-1241.584.000.30.00/124158430	MIDDLE SCHOOL TO RESERVE PRIMARY	\$136.65
	10-2250.584.000.14.00/225058414	MIDDLE SCHOOL TO RESERVE PRIMARY	\$136.65
		Vendor Total	\$273.30
CDW41	CDW-G		
	CDW GOVERNMENT		
	10-1110.650.000.00.00/11618	SOFTWARE SUPPLIES & LICENSING	\$381.00
	10-1110.650.000.00.00/11618	SOFTWARE SUPPLIES & LICENSING	\$-381.00
	10-1110.650.000.10.00/1161810	Software, Supplies & Licensing	\$792.41
	10-1110.650.000.11.00/1161811	SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$237.40
	10-1110.650.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$655.36
	10-1110.758.000.31.00/1175831	END-USER NEW EQ&LONG-TERM SOFTWARE - HS	\$3,810.00
		Vendor Total	\$5,495.17
CHE55	CHERRY LAKE PUBLISHING		
	10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$104.75
	10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$502.80
		Vendor Total	\$607.55
CHI31	CHILDREN'S INSTITUTE		
	THE CHILDREN'S INSTITUTE		
	10-1233.323.000.10.00/123332310	TK - TEACHER AIDE SERVICES - 12/1/19 - 12/31/19	\$2,098.33
	10-1270.567.000.10.00/127056710	TK & BV 2/1/20 - 2/28/20	\$13,743.46
		Vendor Total	\$15,841.79

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Account Number	Description	Amount
CIN12	CINTAS CORP. CINTAS	
10-2620.431.000.01.23/26204310123	Operation/bldg Svc - Preventive Maintenance	\$14.27
10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$82.22
10-2620.431.000.13.23/26204311323	Operation/bldg Svc - Preventive Maintenance	\$95.88
10-2620.431.000.14.23/26204311423	Operation/bldg Svc - Preventive Maintenance	\$40.84
10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$102.84
10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$111.67
10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$104.22
10-2620.431.000.35.23/26204313523	Operation/bldg Svc - Preventive Maintenance	\$86.04
	Vendor Total	\$637.98
CIT21	EDSYS INC-CITY CHARTER HIGH SCHOOL	
10-1110.562.000.31.00/1156231	CC - TUITION THROUGH JANUARY 2020	\$2,837.53
10-1241.562.000.30.00/124156230	JB & HO - TUITION THROUGH JANUARY 2020	\$13,363.26
	Vendor Total	\$16,200.79
89KC	KRISTI COLEMAN	
10-2271.581.000.35.00/227158135	MILEAGE & PARKING	\$33.85
COL05	COLONIAL SAVINGS	
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2018	\$304.41
COL23	COLT PLUMBING SPECIALTIES	
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$205.27
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$193.01
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$193.02
	Vendor Total	\$591.30
COM88	COMMUNICATIONS CONSULTING, INC.	
10-2818.650.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$765.70
CON90	CONSOLIDATED COMMUNICATIONS CONSOLIDATED COMMUNICATIONS	
10-2620.538.000.01.00/262053801	01/16/20 - 02/15/20	\$216.99
10-2620.538.000.11.00/262053811	01/16/20 - 02/15/20	\$108.83
10-2620.538.000.12.00/262053812	01/16/20 - 02/15/20	\$108.50
10-2620.538.000.13.00/262053813	01/16/20 - 02/15/20	\$135.62
10-2620.538.000.14.00/262053814	01/16/20 - 02/15/20	\$54.49
10-2620.538.000.15.00/262053815	01/16/20 - 02/15/20	\$127.27
10-2620.538.000.31.00/262053831	01/16/20 - 02/15/20	\$587.53
10-2620.538.000.31.00/262053831	01/16/20 - 02/15/20	\$272.53
10-2620.538.000.35.00/262053835	01/16/20 - 02/15/20	\$620.11
10-2620.538.000.35.00/262053835	01/16/20 - 02/15/20	\$408.22
	Vendor Total	\$2,640.09
COU57	COUNCIL FOR ECONOMIC EDUCATION CEE PUBLICATIONS CENTER	
10-1110.640.000.31.15/116403115	HS - BOOKS	\$1,437.80
CPR21	CPR SIMPLICITY, LLC	
10-2440.430.000.00.00/2440430	SAES BY THE POOL - REPAIRS TO LP 500	\$175.00
SUN02	CROWN CASTLE CROWN CASTLE FIBER LLC	
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$2,478.88

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	Account Number	Description	Amount
CWM01	CWM ENVIRONMENTAL		
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$22.50
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$22.50
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$22.50
	10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$22.50
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$22.50
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$22.50
	10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$22.50
		Vendor Total	\$157.50
DAN06	DANIELS ELECTRIC		
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$45.00
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$475.00
		Vendor Total	\$520.00
DEA06	DEAR JOHN INC.		
	10-2620.442.000.31.00/262044231	RENTAL-EQUIP&VEHICLES	\$62.50
	10-2620.442.000.31.00/262044231	RENTAL-EQUIP&VEHICLES	\$62.50
		Vendor Total	\$125.00
LD12	LEZLIE DELVECCHIO-MARKS		
	10-2271.581.000.11.00/227158111	MILEAGE & PARKING	\$26.95
DEM01	DEMCO		
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$390.63
	10-2250.610.000.11.00/225061011	BURCHFIELD - GENERAL SUPPLIES	\$86.33
	10-2250.610.000.19.00/225061019	MIDDLE/ELEM - GENERAL SUPPLIES	\$136.11
	10-2250.610.000.31.00/225061031	HS - GENERAL SUPPLIES	\$427.28
	10-2250.610.000.35.00/225061035	IS - GENERAL SUPPLIES	\$50.87
	10-2250.610.000.35.00/225061035	IS - GENERAL SUPPLIES	\$564.49
	10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$61.43
		Vendor Total	\$1,717.14
EAS41	EASY WAY SAFETY SERVICES, INC		
	10-1213.750.000.30.00/121375030	EQUIP-ORIGINAL&ADDL	\$145.00
ELT04	ELTECH SECURITY SYSTEMS INC		
	10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.12.00/262043112	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$90.00
	10-2660.431.000.00.00/2660431	Security Svcs - Preventive Maintenance	\$323.50
	10-2660.431.000.19.00/266043119	Security Svcs - Preventive Maintenance	\$75.00
	10-2660.431.000.31.00/266043131	Security Svcs - Preventive Maintenance	\$90.00
	10-2660.431.000.35.00/266043135	Security Svcs - Preventive Maintenance	\$165.00
		Vendor Total	\$1,118.50
ENT21	ENTERPRISE RENT-A-CAR ENTERPRISE RENT A CAR CO OF PGH LLC		
	10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC - 12/6/19, 12/26/19 & 12/2	\$346.32
MLC01	E PLUS TECHNOLOGY, INC		
	10-1110.438.000.19.00/1143819	MAINT&REPAIR INFOR TECH EQ/INFRA - ELEM SCHOOL	\$4,140.00
	10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$6,558.45
	10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$6,302.00
		Vendor Total	\$17,000.45

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Account Number	Description	Amount
EQU16	EQUIPARTS CORPORATION	
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$207.61
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$754.98
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$94.50
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$158.87
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$23.91
	Vendor Total	\$1,239.87
EST06	ESTATE OF KENNETH R SPAGNOLO	
10-2380.219.000.15.00/238021915	DEATH BENEFIT PAYOUT PER CBA	\$1,000.00
FIL11	FILTER SERVICE & INSTALLATION INC	
10-2620.432.000.11.00/262043211	REPAIRS&MAINTENANCESVC	\$150.00
10-2620.432.000.19.00/262043219	Operation/bldg Svc - Repairs & Maintenance Svc	\$275.00
10-2620.432.000.31.00/262043231	REPAIRS & MAINTENANCE SVC	\$325.00
10-2620.432.000.35.00/262043235	REPAIRS&MAINTENANCESVC	\$225.00
	Vendor Total	\$975.00
FIR07	FIRST NATIONAL BANK OF PA	
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2018	\$401.27
FIS01	FISHER SCIENTIFIC	
10-1110.610.000.35.13/6103513	SUPPLIES - MIDDLE SCHOOL SCIENCE	\$34.65
STR22	FIT OPTIMIZED SOLUTIONS	
10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$616.60
FOL01	FOLLETT SCHOOL SOLUTIONS, INC.	
10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$173.23
10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$684.92
10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$2,510.81
10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$416.66
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$592.15
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$425.00
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$2,602.53
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$639.00
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$1,108.37
10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$412.85
10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$1,083.12
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$71.81
10-2250.648.000.31.00/225064831	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - HS	\$15.66
	Vendor Total	\$10,738.11
FOR05	FOREST SCIENTIFIC CORPORATION	
10-1110.430.000.31.10/114303110	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$710.00
GAB11	MELINDA GABRIELSON (PPS) MELINDA GABRIELSON	
10-2140.584.000.30.00/214058430	MILEAGE FOR AUGUST 2019 THROUGH DECEMBER 2019	\$144.77
GAI52	GAITENS, TUCCERI & NICHOLAS, P.C.	
10-2350.333.000.00.00/2350333	PROFESSIONAL SERVICES RENDERED - TAX APPEAL 434B22	\$97.50
GER12	HARRY GERHARDT H GERHARDT SUPPLY	
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$118.73
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$133.63
	Vendor Total	\$252.36

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	Account Number	Description	Amount	
29DC	DARLA GERLACH			
	10-2271.581.000.19.00/227158119	MILEAGE FOR SHALER ECP VISIT AT THERMO FISHER SCIENTIFIC	\$15.66	
	10-2271.581.000.19.00/227158119	MILEAGE TO CHILDREN'S MUSEUM FOR REMAKE LEARNING 1/17/20	\$9.90	
		Vendor Total	\$25.56	
GLA21	GLADE RUN LUTHERAN SERVICES			
	10-1225.322.000.30.00/122532230	J.B. & T.T. - DECEMBER 2019 DAY STUDENT SPEECH THERAPY	\$255.00	
	10-1260.322.000.30.00/126032230	T.T. - DECEMBER 2019 OCCUP/PHYS THERAPY DAY	\$52.20	
	10-1442.568.000.31.00/144256831	JB - DECEMBER 2019 DAY TRANSITIONS PROGRAM	\$2,590.00	
	10-1442.568.000.31.00/144256831	A.M. - DECEMBER 2019 DAY ENHANCED	\$2,538.62	
	10-1442.568.000.31.00/144256831	T.T. DECEMBER 2019 DAY AUTISM	\$3,155.88	
	10-1442.568.000.31.00/144256831	M.L. - DECEMBER 2019 DAY	\$2,380.00	
		Vendor Total	\$10,971.70	
GRA66	GRADE POINT RESOURCES LLC			
	10-1231.323.000.30.00/123132330	7TH INSTALLMENT 2019/2020 SCHOOL YEAR - 3 BEHAVIOR SPECIALIS	\$14,916.67	
	10-1290.329.000.10.00/129032910	JANUARY 2019 CONSULTATIONS	\$630.00	
		Vendor Total	\$15,546.67	
GRA01	GRAINGER			
	10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$16.76	
	10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$47.11	
	10-2620.610.000.11.23/6101123	MAINT - GEN SUP - BURCHFIELD	\$176.16	
	10-2620.610.000.14.23/6101423	MAINT - GEN SUP - RESERVE	\$82.59	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$81.60	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$81.60	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$258.48	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$246.20	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$97.94	
		Vendor Total	\$1,088.44	
GRE82	GREATER PITTSBURGH SPECIALTY ADVERTISING GPSA			
	10-3249.610.000.19.00/324961019	Misc Activities - General Supplies	\$467.35	
HAS01	D HASTINGS CO INC			
	10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$17.18	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$14.58	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$24.68	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$28.48	
		Vendor Total	\$84.92	
HIT41	THE HITE CO MAYER ELECTRIC SUPPLY COMPANY, INC.			
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$47.33	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$165.00	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$32.64	
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$89.49	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$100.61	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$57.13	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$-57.13	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$57.13	
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$33.26	
			Vendor Total	\$525.46

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Account Number	Description	Amount
JH01	JEANNE HOHLWEG	
10-2310.610.000.00.00/2310610	REIMBURSEMENT FOR EDUCATION COMMITTEE DINNER 1/29/20	\$210.67
HOM14	HOME DEPOT CREDIT SERVICES	
10-1110.610.000.11.00/1161011	GENERAL SUPPLIES - BURCHFIELD	\$632.16
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$68.32
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$199.00
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$33.00
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$22.40
	Vendor Total	\$954.88
HOM07	HOME RADON PROS	
10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$1,305.00
10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$99.00
	Vendor Total	\$1,404.00
HUN05	HUNTINGTON MORTGAGE COMPANY	
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2018	\$523.49
HAM23	INSTITUTIONAL DIVERSIFIED	
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS - STADIUM	\$75.00
JOH09	JOHNSTONBAUGH'S MUSIC CENTER	
10-1110.430.000.35.12/4303512	REPAIRS/MAINT - MS MUSIC	\$41.00
10-1110.430.000.35.12/4303512	REPAIRS/MAINT - MS MUSIC	\$48.04
10-1110.610.000.19.12/6101912	MIDDLE/ELEM - GENERAL SUPPLIES	\$200.02
10-1110.610.000.19.12/6101912	MIDDLE/ELEM - GENERAL SUPPLIES	\$23.54
	Vendor Total	\$312.60
JOH55	JOHNSTONE SUPPLY	
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$146.45
JON13	JONES SCHOOL SUPPLY CO, INC	
10-1110.610.000.11.08/116101108	BURCHFIELD - PHYS ED SUPPLIES	\$234.63
10-1110.610.000.13.08/116101308	MARZOLF-PHYS ED SUPPLIES	\$234.63
10-1110.610.000.14.08/116101408	RESERVE-PHYS ED SUPPLIES	\$234.63
10-1110.610.000.15.08/116101508	SCOTT-PHYS ED SUPPLIES	\$234.64
	Vendor Total	\$938.53
JOS01	JOSTENS, INC.	
10-3299.430.000.00.00/3299430	Misc Athletics - REPAIRS/MAINTENANCE	\$65.95
JTT02	J&T TIRE CO INC	
	J & T TIRE CO., INC	
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$440.76
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$961.59
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$39.35
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$57.72
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$44.08
	Vendor Total	\$1,543.50
KIE04	KIEFER AQUATICS	
	ADOLF KIEFER & ASSOCIATES, LLC	
10-3280.611.000.00.00/3280611	Swimming - Boys & Girls - UNIFORMS	\$360.00
10-3280.611.000.00.00/3280611	Swimming - Boys & Girls - UNIFORMS	\$505.00
	Vendor Total	\$865.00

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	Account Number	Description	Amount
KIN12	KARI OLMO KING KARI OLMO KING, ED.S. 10-2140.330.000.10.00/214033010	FULL EVALUATION FOR SPANISH SPEAKING STUDENT	\$500.00
KNI05	KNIGHT SOUND & LIGHTING 10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$47.75
LEA05	LEARN WELL EI US, LLC. 10-1290.569.000.30.00/129056930	SF - HOSPITAL TUTORING - 12/12/19 THROUGH 12/19/19	\$391.02
LEG02	LEGO EDUCATION 10-7506.000.000.00.00/7506	PASmart Grant	\$823.90
LPP99	LINCOLN PARK FOR THE PERFORMING ARTS CS LINCOLN PARK PERFORMING ARTS CHART 10-1110.562.000.31.00/1156231	O.W. - TUITION THROUGH JANUARY 2020	\$2,181.22
MAI52	MAIL FINANCE 10-2519.442.000.00.00/2510442 10-2519.442.000.00.00/2510442	11/8/19 - 2/7/20 RENTAL-Office Equip Copier, Postage	\$760.89 \$1,020.75
		Vendor Total	\$1,781.64
MAX53	MAXIM HEALTHCARE SERVICES, INC. MAXIM HEALTHCARE SERVICES, INC. 10-2440.323.000.10.55/24403231055	ES, AA, CESN, CLASSROOM AIDE & SHALER SWIMMERS 1/2/20 - 1/3	\$1,114.12
	10-2440.323.000.10.55/24403231055	ES, AA & CESN 1/13/19 - 1/17/19	\$1,995.50
	10-2440.323.000.10.55/24403231055	ES, AA, CESN & CLASSROOM AIDE 12/16/19 - 12/20/19	\$1,131.13
	10-2440.323.000.10.55/24403231055	ES, AA & CESN 1/6/10 - 1/10/20	\$2,206.38
	10-2440.323.000.30.55/24403233055	JB, SP & EN 1/6/20 - 1/10/20	\$1,383.37
	10-2440.323.000.30.55/24403233055	JB & SP 1/2/10 - 1/3/20	\$212.63
	10-2440.323.000.30.55/24403233055	JB, SP & EN 12/16/19 - 12/20/19	\$1,638.87
	10-2440.323.000.30.55/24403233055	JB, SP & EN 1/13/19 - 1/17/19	\$1,330.00
		Vendor Total	\$11,012.00
MCE21	SUE MCELHINNY 10-2839.610.000.00.00/2830610	REIMBURSEMENT FOR PURCHASE OF SUPPLIES	\$105.21
MEL02	JOHN H MELANEY 10-1110.430.000.35.12/4303512	REPAIRS/MAINT - MS MUSIC	\$400.00
MIL07	IAN MILLER 10-1241.610.000.10.00/124161010	REIMBURSEMENT FOR PURCHASE OF SWIM BRIEFS FOR STUDENT DURING	\$17.98
MOB23	MOBILE STORAGE GROUP MOBILE MINI 10-2620.431.000.01.00/262043101 10-2620.431.000.01.00/262043101 10-2620.431.000.01.00/262043101 10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance Operation/bldg Svc - Preventive Maintenance Operation/bldg Svc - Preventive Maintenance Operation/bldg Svc - Preventive Maintenance	\$83.36 \$75.00 \$67.00 \$67.00
		Vendor Total	\$292.36
MOH01	EMILY MOHR EMILY MOHR 10-1110.610.000.31.13/116103113	REIMBURSEMENT FOR SCIENCE SUPPLIES	\$25.00
MON85	MONTOUR SCHOOL DISTRICT 10-1442.568.000.31.00/144256831	BRADLEY SCHOOL DAY - BP - DECEMBER 2019	\$2,288.02

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Account Number	Description	Amount
MRJ03	MR JOHN OF PITTSBURGH	
10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$115.00
10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$125.00
10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$115.00
	Vendor Total	\$355.00
MSZ01	SUSAN ELIZABETH MSZYCO	
SUSAN ELIZABETH MSZYCO		
10-2140.330.000.10.00/214033010	FULL ASSESSMENT & EVALUATION REPORT - JD	\$500.00
MAH04	MaherDuessel	
10-2519.330.000.00.00/2510330	FINAL BILLING FOR AUDIT SERVICES YEAR ENDED 6/30/19	\$3,722.50
NAP21	NAPA AUTO/TRUCK PARTS OF ETNA	
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$7.69
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$7.49
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$12.28
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$15.33
	Vendor Total	\$42.79
NIC06	NICKLAS SUPPLY	
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$91.98
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$68.56
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$50.84
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$2.64
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$29.82
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$10.81
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$85.03
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$41.22
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$20.23
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$316.69
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$87.72
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$63.41
	Vendor Total	\$868.97
JN35	JULIE NIGRO	
10-1110.610.000.35.09/6103509	REIMBURSEMENT FOR FABRIC FOR CLASS	\$118.70
NOO52	NOODLE TOOLS, INC	
10-2250.648.000.35.00/225064835	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$280.00
BO21	BRYAN O'BLACK	
10-2271.360.000.11.00/227136011	REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - RANDALL	\$50.00
10-2271.360.000.13.00/227136013	REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - EVANS	\$50.00
10-2271.360.000.14.00/227136014	REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - BARBOUR	\$50.00
10-2271.360.000.15.00/227136015	REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - REMALEY	\$50.00
10-2271.360.000.19.00/227136019	REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - WEST	\$50.00
10-2271.360.000.35.00/227136035	REGISTRATION FOR REGIONAL ARTS EDUCATION DAY - HLAD	\$50.00
10-2360.581.000.00.00/2360581	MILEAGE AND PARKING	\$29.44
10-2360.581.000.00.00/2360581	PASCD ANNUAL CONFERENCE, HERSHEY PA, MILEAGE, TOLLS, HOTEL.	\$707.44
10-2360.581.000.00.00/2360581	MILEAGE	\$106.14
10-2360.581.000.00.00/2360581	MILEAGE AND PARKING	\$113.07
10-2360.610.000.00.00/2360610	FRAMS FOR MISS/CORE VALUES	\$199.95

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	Account Number	Description	Amount
	10-2360.610.000.00.00/2360610	AGENCY BY DESIGN BREAKFAST & EMERGENCY CERTIFICATION S.H.	\$174.93
	10-2360.610.000.00.00/2360610	ILT BREAKFAST & WEBINAR	\$114.52
	10-2620.538.000.00.00/2620538	SEPTEMBER 2019 CELL PHONE	\$50.00
	10-2620.538.000.00.00/2620538	AUGUST 2019 CELL PHONE	\$50.00
	10-2620.538.000.00.00/2620538	JULY 2019 CELL PHONE	\$50.00
	10-2620.538.000.00.00/2620538	NOVEMBER 2019 CELL PHONE	\$50.00
	10-2620.538.000.00.00/2620538	DECEMBER 2019 CELL PHONE	\$50.00
	10-2620.538.000.00.00/2620538	OCTOBER 2019 CELL PHONE	\$50.00
		Vendor Total	\$2,045.49
OFF03	OFFICE DEPOT BUSINESS SVC. DIV. OFFICE DEPOT		
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$55.16
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$267.84
	10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$138.06
	10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$19.99
	10-2380.610.000.11.00/238061011	PRINCIPAL - SUPPLIES - BURCHFIELD	\$12.62
	10-2380.610.000.13.00/238061013	PRINCIPAL - GENERAL SUPPLIES - MARZOLF	\$12.62
	10-2380.610.000.14.00/238061014	PRINCIPAL - GENERAL SUPPLIES - RESERVE	\$12.62
	10-2380.610.000.15.00/238061015	PRINCIPAL - GENERAL SUPPLIES - SCOTT	\$12.63
	10-2519.610.000.00.00/2519610	1099 ENVELOPES	\$25.29
	10-2519.610.000.00.00/2519610	FORMS 1099	\$92.97
		Vendor Total	\$649.80
PAC02	PA CONNECTING COMMUNITIES		
	10-1211.569.000.30.00/121156930	NM - TRANSITION SERVICES - DECEMBER 2019	\$1,410.00
PEN21	PA MUNICIPAL SVC CO		
	10-2334.332.000.00.00/2334332	DECEMBER 2019 - DEL REAL ESTATE TAX - SHALER	\$235.63
	10-2334.332.000.00.00/2334332	FILING SHERIFF SALE CLAIMS - 2 @ \$50	\$100.00
		Vendor Total	\$335.63
PAS01	PASSPORT ACADEMY CHARTER SCHOOL		
	10-1241.562.000.30.00/124156230	GR, JB & TR TUITION THROUGH DECEMBER 2019	\$28,527.34
PEN13	PENN HILLS MEN'S VOLLEYBALL BOOSTERS		
	10-3291.810.000.31.00/329181031	REGISTRATION FOR JV BOYS VOLLEYBALL TOURNAMENT	\$150.00
PEP12	J W PEPPER & SON, INC.		
	10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$88.00
	10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$92.94
	10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$77.25
	10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$284.90
	10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$107.50
	10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$15.00
	10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$19.99
		Vendor Total	\$685.58
PES06	PESTCO INC		
	10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$85.00
	10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$85.00
	10-2620.431.000.13.23/26204311323	Operation/bldg Svc - Preventive Maintenance	\$40.00
	10-2620.431.000.13.23/26204311323	Operation/bldg Svc - Preventive Maintenance	\$40.00
	10-2620.431.000.14.23/26204311423	Operation/bldg Svc - Preventive Maintenance	\$30.00
	10-2620.431.000.14.23/26204311423	Operation/bldg Svc - Preventive Maintenance	\$30.00
	10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$85.00
	10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$85.00
	10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$120.00

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	Account Number	Description	Amount
	10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$120.00
	10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$255.55
	10-2620.431.000.35.23/26204313523	Operation/bldg Svc - Preventive Maintenance	\$200.00
		Vendor Total	\$1,135.55
PET52	PETROLEUM TRADERS CORP		
	10-2720.626.000.00.00/2720626	DIESEL FUEL	\$-15,853.09
	10-2720.626.000.00.00/2720626	DIESEL FUEL	\$13,980.01
	10-2720.626.000.00.00/2720626	DIESEL FUEL	\$15,621.11
	10-2720.626.000.00.00/2720626	DIESEL FUEL	\$15,850.98
		Vendor Total	\$29,599.01
PHO21	PHONAK LLC SONOVA USA INC		
	10-1213.750.000.30.00/121375030	EQUIP-ORIGINAL&ADDL	\$1,562.99
PIO06	PIONEER MANUFACTURING CO		
	10-2630.610.000.31.00/263061031	MAINT UP-KEEP - GEN SUP - HS	\$129.18
PIT12	PITTSBURGH CARTRIDGE CO		
	10-2380.610.000.15.00/238061015	PRINCIPAL - GENERAL SUPPLIES - SCOTT	\$446.00
	10-3262.610.000.00.00/3262610	Cross Country - Coed - GENERAL SUPPLIES	\$50.00
		Vendor Total	\$496.00
PIT59	PITTSBURGH MAILING		
	10-2360.530.000.00.37/236053037	DISTRICT ACT 1 MAILING 2019	\$1,212.87
PIT41	PITTSBURGH POST-GAZETTE		
	10-2519.549.000.00.00/2510540	ADVERTISING - 2020 BOARD MEETING DATES	\$1,365.00
PIT56	PITTSBURGH TROPHY CO.		
	10-3249.610.000.19.00/324961019	Misc Activities - General Supplies	\$305.85
PNC07	PNC MORTGAGE		
	10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2018	\$525.80
PRO66	PROVIDENT CHARTER SCHOOL		
	10-1110.562.000.10.00/1156210	TUITION TO CHARTER SCHOOLS - ELEMENTARY	\$5,221.28
	10-1241.562.000.10.00/124156210	Learning Support-Public - Tuition Payments To Charter School	\$16,347.10
		Vendor Total	\$21,568.38
PSA01	PSADA/PA STATE ATHLETIC DIR. ASSO.		
	10-3251.810.000.00.00/3251810	ATHLETIC DIRECTORS' 2020 PSADA REGISTRATION	\$250.00
PSY06	PSYCHOLOGICAL ASSESSMENT PAR		
	10-2140.610.000.30.00/214061030	SECONDARY-GENERALSUPPLIES	\$1,647.36
PUB03	PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS		
	10-1110.230.000.00.00/11230	E NEARY - FUPT	\$1,289.39
QUE01	QUEST DIAGNOSTICS		
	10-2839.330.000.00.00/2830330	PURCH OTHER PROF SVC	\$71.00
SR35	SHIRLEY RANKIN		
	10-2271.581.000.31.00/227158131	MILEAGE	\$88.44
ALL55	ALLIED WASTE SERVICES REPUBLIC SERVICES, INC.		
	10-2620.411.000.11.00/262041111	MAINT -DISPOSAL SERVICES - BURCHFIELD	\$313.95
	10-2620.411.000.13.00/262041113	MAINT - DISPOSAL SERVICES - MARZOLF	\$313.95
	10-2620.411.000.14.00/262041114	MAINT - DISPOSAL SERVICES - RESERVE	\$304.50
	10-2620.411.000.15.00/262041115	MAINT - DISPOSAL SERVICES - SCOTT	\$307.65
	10-2620.411.000.19.00/262041119	MAINT - Disposal Services - ELEM SCHOOL	\$599.55
	10-2620.411.000.31.00/262041131	MAINT - DISPOSAL SERVICES - HS	\$782.24

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Account Number	Description	Amount
10-2620.411.000.35.00/262041135	MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$599.54
	Vendor Total	\$3,221.38
RES06 RESERVE TOWNSHIP		
10-2790.330.000.00.00/2790330	CROSSING GUARDS - JULY THROUGH SEPTEMBER 19, 2019	\$427.70
10-2790.330.000.00.00/2790330	CROSSING GUARDS - OCTOBER THROUGH DECEMBER 19, 2019	\$2,075.13
	Vendor Total	\$2,502.83
ROB10 PATRICIA M ROBINSON PATRICIA M ROBINSON		
10-2140.330.000.30.00/214033030	SS, TS & NH - FULL ASSESSMENT & EVALUATION REPORTS	\$1,500.00
ROS01 ROSEN PUBLISHING CO		
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$17.70
RYA02 SHAWN RYAN		
10-3288.510.000.00.00/3288510	REIMBURSEMENT FOR TOLLS	\$19.00
SCA22 SCANTRON CORP		
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$1,380.33
SCH44 SCHAEGLER YESCO		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$-30.39
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$98.11
	Vendor Total	\$67.72
A*9623 PHYLLIS SCHATZ		
10-3299.581.000.00.00/3299581	PIAA STATE CHEER CHAMPIONSHIP - HOTEL	\$1,764.90
10-3299.581.000.00.00/3299581	PIAA STATE CHEER CHAMPIONSHIP - MEAL REIMBURSEMENTS	\$339.87
	Vendor Total	\$2,104.77
SCH07 BLAKE SCHAUB		
10-3265.610.000.00.00/3265610	REIMBURSEMENT FOR FOOTBALL STAFF HATS	\$220.00
SCO06 SCOTT ELECTRIC		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$38.80
SHA07 SHALER AREA CAFETERIA ACCT		
10-2310.610.000.00.00/2310610	BOARD DINNER 1-15-20	\$166.25
10-2360.610.000.00.00/2360610	STUDENT ADVISORY LUNCH - SAES	\$37.60
10-2360.610.000.00.00/2360610	STUDENT ADVISORY LUNCH - SAMS	\$37.20
10-2360.610.000.00.00/2360610	STUDENT ADVISORY LUNCH SAHS	\$38.10
10-2360.610.000.00.00/2360610	PORTRAIT OF A GRAD	\$85.15
	Vendor Total	\$364.30
82APC SHALER AREA HIGH SCHOOL		
10-3257.599.000.00.00/3257599	Basketball - Boys - MISC PURCHASED SERVICES	\$3,667.00
10-3259.599.000.00.00/3259599	Basketball - Girls - MISC PURCHASED SERVICES	\$3,952.50
10-3280.599.000.00.00/3280599	Swimming - Boys & Girls - MISC PURCHASED SERVICES	\$1,344.00
10-3295.599.000.00.00/3295599	Wrestling - MISC PURCHASED SERVICES	\$352.00
10-3299.599.000.00.00/3299599	ARBITER FEES	\$191.70
	Vendor Total	\$9,507.20
SHA11 TOWNSHIP OF SHALER		
10-2620.622.000.19.00/262042219	Electricity - ELEM SCHOOL	\$80.55

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 SUPPLEMENT C.1A 2-19-20 2019-2020**

	Account Number	Description	Amount
SHI01	SHIFFLER EQUIPMENT SALES INC SHIFFLER		
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$103.11
SMA07	SmartSign		
	10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$479.00
SPO58	SPORTSMITH		
	10-1110.430.000.35.08/4303508	REPAIRS/MAINT - MS PHY ED	\$83.81
STA08	STAPLES ADVANTAGE STAPLES BUSINESS CREDIT		
	10-2519.610.000.00.00/2519610	FINANCIAL - GENERAL SUPPLIES	\$55.28
	10-2519.610.000.00.00/2519610	FINANCIAL - GENERAL SUPPLIES	\$51.73
		Vendor Total	\$107.01
STE21	STERATORE SUPPLY, INC STERATORE SANITARY SUPPLY		
	10-2620.610.000.31.23/6103123	MAINT - GEN SUP - HS	\$598.00
STO05	KRISTEN STOUT		
	10-2140.330.000.10.00/214033010	FEBRUARY STIPEND FOR INTERN PSYCHOLOGIST FOR 2019-2020	\$500.00
	10-2140.330.000.30.00/214033030	FEBRUARY STIPEND FOR INTERN PSYCHOLOGIST 2019- 2020	\$500.00
	10-2140.584.000.30.00/214058430	MILEAGE TO PERFORM DUTIES AS SCHOOL PSYCHOLOGIST INTERN	\$107.99
		Vendor Total	\$1,107.99
SUL36	DAN SULLIVAN		
	10-1110.610.000.35.10/6103510	REIMBURSEMENT FOR REPLACEMENT PARTS FOR SHOP EQUIPMENT	\$146.53
SUN56	SUNBURY CONTROLS, INC.		
	10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$199.44
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$81.39
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$287.40
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$654.00
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$22.40
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$217.32
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$217.32
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$194.85
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$95.85
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$55.50
		Vendor Total	\$2,025.47
01LT	LISA TAGMYER		
	10-2160.584.000.10.00/216058410	MILEAGE	\$24.36
TEP31	KRISTIN TEPHICH KRISTEN TEPHICH		
	10-2271.581.000.31.00/227158131	MILEAGE FOR PMEA DISTRICT CHORUS	\$75.90
	10-3221.580.000.31.00/322158031	REIMBURSEMENT FOR FESTIVAL MATERIALS	\$20.00
		Vendor Total	\$95.90
TRI17	TRI-COG LAND BANK		
	10-2390.330.000.00.00/2390330	PURCHOTHERPROFSVC - LAND BANK ANNUAL CONTRIBUTION	\$3,275.58

**Shaler Area School District
SUPPLEMENT C.1A 2-19-20 2019-2020**

	Account Number	Description	Amount
TUC08	TUCKER ARENSBERG, PC		
	10-2350.330.000.00.00/2350330	PERSONNEL	\$660.00
	10-2350.330.000.00.00/2350330	GENERAL	\$2,211.10
	10-2350.330.000.00.00/2350330	RETAINER	\$850.00
	10-2350.332.000.00.00/2350332	DELINQUENT TAX COLLECTIONS	\$1,157.25
	10-2350.333.000.00.00/2350333	2019 TAX ASSESSMENT APPEALS	\$2,330.50
		Vendor Total	\$7,208.85
UNI51	UNITED RENTALS (NORTH AMERICA), INC		
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$619.65
SHA03	UPMC		
	10-1290.569.000.30.00/129056930	MK - 12/1/19 - 12/31/19	\$525.00
VER35	HEATHER VERBANIC HEATHER VERBANIC		
	10-1110.610.000.31.13/116103113	REIMBURSEMENT FOR SCIENCE SUPPLIES	\$9.98
35JV	JEANNINE VITTORINO (IS) JEANNINE VITTORINO		
	10-1110.582.000.31.00/1158231	MILEAGE - SAMS TO SAHS	\$7.25
	10-1110.582.000.35.00/1158235	MILEAGE - SAMS TO SAHS	\$7.24
		Vendor Total	\$14.49
WAT17	THE WATSON INSTITUTE THE WATSON INSTITUTE		
	10-1211.569.000.30.00/121156930	COMMUNITY BASED - LC & CH	\$1,297.40
WAT03	THE EDUCATION CENTER / WATSON INSTITUTE THE EDUCATION CENTER AT THE WATSON		
	10-1233.567.000.30.00/123356730	JG - JANUARY THROUGH MARCH 2020	\$15,101.64
	10-1233.567.000.30.00/123356730	LW - JANUARY THROUGH MARCH 2020	\$15,101.64
	10-1233.567.000.30.00/123356730	AH - JANUARY THROUGH MARCH 2020	\$15,101.64
	10-1233.567.000.30.00/123356730	EN - JANUARY THROUGH MARCH 2020	\$15,101.64
		Vendor Total	\$60,406.56
WAT17	THE WATSON INSTITUTE THE WATSON INSTITUTE		
	10-1241.562.000.10.00/124156210	RL - JANUARY THROUGH MARCH 2020	\$14,765.64
	10-1241.562.000.10.00/124156210	EN - JANUARY THROUGH MARCH 2020	\$14,765.64
	10-1241.562.000.10.00/124156210	BM - JANUARY THROUGH MARCH 2020	\$14,765.64
	10-1241.562.000.10.00/124156210	HT - JANUARY THROUGH MARCH 2020	\$14,765.64
		Vendor Total	\$59,062.56
WEL05	WELLS FARGO FINANCIAL LEASING		
	10-2380.442.000.11.00/238044211	2/24/20 - 3/23/20	\$340.43
	10-2380.442.000.13.00/238044213	2/24/20 - 3/23/20	\$340.43
	10-2380.442.000.14.00/238044214	2/24/20 - 3/23/20	\$340.43
	10-2380.442.000.15.00/238044215	2/24/20 - 3/23/20	\$340.43
	10-2380.442.000.19.00/238044219	2/24/20 - 3/23/20	\$510.64
	10-2380.442.000.31.00/238044231	2/24/20 - 3/23/20	\$1,361.69
	10-2380.442.000.35.00/238044235	2/24/20 - 3/23/20	\$510.64
	10-2519.442.000.00.00/2510442	2/24/20 - 3/23/20	\$340.43
	10-2611.442.000.00.00/2610442	RENTAL - EQUIP&VEHICLES	\$100.00
		Vendor Total	\$4,185.12

**Shaler Area School District
 SUPPLEMENT C.1A 2-19-20 2019-2020**

	Account Number	Description	Amount
WES56	WEST CENTRAL EQUIPMENT		
	10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$415.84
	10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$512.45
		Vendor Total	\$928.29
WES36	WESTERN PA SCHOOL FOR BLIND CHILDREN		
	10-1224.322.000.30.00/122432230	SK - INTERVENER SERVICES FOR DECEMBER 2019	\$1,510.00
	10-1224.323.000.30.00/122432330	JB - 12/4/19 - 12/19/19	\$449.20
		Vendor Total	\$1,959.20
WES35	WESTERN PA SCHOOL FOR THE DEAF		
	10-1221.323.000.30.00/122132330	AT - 1:1 PCA SERVICES JANUARY 2020	\$5,606.00
	10-1221.323.000.30.00/122132330	AT - 1:1 PCA SERVICES DECEMBER 2019	\$5,606.00
		Vendor Total	\$11,212.00
WES32	WEST PENN LACO INC		
	10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$122.36
	10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$48.76
		Vendor Total	\$171.12
WIS05	MAURITA J WISNIEWSKI		
	10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2018	\$244.45
		Report Total	\$1,479,746.61

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-20 B 2019-2020

Check Dates 01/01/20 - 01/31/20

Check # 00001000 - 99999999

Vendor#	Vendor Name	Description	Amount
0101	Cash		
	ZZ31H HARTFORD	EMPLOYEE - DISABILITY INSURANCE HARTFORD	\$3,208.39
		EMPLOYEE - DISABILITY INSURANCE HARTFORD	\$3,256.29
		EMPLOYEE - DISABILITY INSURANCE HARTFORD	\$42.12
		Total for 0101 Cash	\$6,506.80
0464	Retirement Employee-Voya		
	ZZ13 COMMONWEALTHOPPENNA	EMPLOYEE - Ret. TG (DB) 5.5%	\$204.31
		EMPLOYEE - Ret. TG (DB) 5.5%	\$91.67
		EMPLOYEE - Ret. TG (DB) 5.5%	\$141.39
		Total for 0464 Retirement Employee-Voya	\$437.37
0470	Payroll Deductions & Withholdings		
	ZZ71 ACTIONFINANCIALSERVICES	EMPLOYEE - STUDENT LOAN ATTACHMENT/ACTION FINANCIAL	\$278.89
		EMPLOYEE - STUDENT LOAN ATTACHMENT/ACTION FINANCIAL	\$278.89
		EMPLOYEE - STUDENT LOAN ATTACHMENT/ACTION FINANCIAL	\$278.89
	ZZ29 CHAPTER 13 TRUSTEE	EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	\$1,551.35
		EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	\$1,681.04
		EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	\$1,681.04
	ZZ13 COMMONWEALTHOPPENNA	EMPLOYEE - Retirement 10.3%	\$3,379.96
		EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$6,045.71
		EMPLOYEE - Retirement 10.3%	\$3,410.49
		EMPLOYEE - Retirement 7.50%	\$96,165.27
		EMPLOYEE - Retirement 7.50%	\$92,361.02
		EMPLOYEE - Retirement 7.50%	\$100,057.65
		EMPLOYEE - Retirement Sabbatical 6.50%	\$113.72
		EMPLOYEE - Retirement Sabbatical 7.50%	\$917.60
		EMPLOYEE - Retirement 10.3%	\$3,478.60
		EMPLOYEE - Retirement Sabbatical 7.50%	\$495.46
		EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$7,084.52
		EMPLOYEE - Retirement Sabbatical 6.50%	\$470.36
		EMPLOYEE - Retirement 6.50%	\$481.75
		EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$6,812.52
		EMPLOYEE - Retirement 6.25%	\$208.59
		EMPLOYEE - Retirement 6.50%	\$384.59
		EMPLOYEE - Retirement 6.25%	\$210.33
		EMPLOYEE - Retirement 6.25%	\$208.59
		EMPLOYEE - Retirement 6.50%	\$973.99
		EMPLOYEE - Retirement Sabbatical 7.50%	\$495.46
	ZZ14	EMPLOYEE - BUYBACK RETIREMENT	\$332.60
		EMPLOYEE - BUYBACK RETIREMENT	\$259.92
		EMPLOYEE - BUYBACK RETIREMENT	\$2.58
	KEY53 KEYSTONE COLLECTIONS GROUP	EMPLOYEE - LOCAL WAGE TAX	\$15,776.31
		EMPLOYEE - LOCAL WAGE TAX	\$15,172.63
		EMPLOYEE - LOCAL WAGE TAX	\$16,619.01
		VOID #D0383696 EMPLOYEE - LOCAL WAGE TAX	\$-19.84
		EMPLOYEE - LOCAL WAGE TAX	\$15,426.72
		EMPLOYEE - LOCAL WAGE TAX	\$15,959.27

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-20 B 2019-2020

Vendor#	Vendor Name	Description	Amount
0470 Payroll Deductions & Withholdings			
KEY53	KEYSTONE COLLECTIONS GROUP	EMPLOYEE - LOCAL WAGE TAX	\$15,815.73
ZZROPT		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$34.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$34.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$34.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$34.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$34.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$34.00
ZZ32	NATIONALDRIVE	EMPLOYEE - National D.R.I.V.E.	\$4.00
		EMPLOYEE - National D.R.I.V.E.	\$4.00
		EMPLOYEE - National D.R.I.V.E.	\$4.00
ZZ06	NORTHDISTRICTSCOMMUNITYCREDIT UNION	EMPLOYEE - CREDIT UNION	\$44,912.51
		EMPLOYEE - CREDIT UNION	\$43,362.51
		EMPLOYEE - CREDIT UNION	\$45,855.31
ZZ05	OFFICE OF UC TAX SERVICES	EMPLOYEE - PA Unemployment Compensation	\$908.62
		EMPLOYEE - PA Unemployment Compensation	\$903.93
		EMPLOYEE - PA Unemployment Compensation	\$870.16
		EMPLOYEE - PA Unemployment Compensation	\$918.05
		EMPLOYEE - PA Unemployment Compensation	\$941.87
		VOID #D0383696 EMPLOYEE - PA Unemployment Compensation	\$-1.19
		EMPLOYEE - PA Unemployment Compensation	\$885.31
ZZ27	PHEAA	EMPLOYEE - PHEAA ATTACHMENT	\$266.32
		EMPLOYEE - PHEAA ATTACHMENT	\$266.32
		EMPLOYEE - PHEAA ATTACHMENT	\$266.32
ZZ24	Pennsylvania Tuition Acct. Prgm	EMPLOYEE - TUITION-TAP 529	\$1,110.00
		EMPLOYEE - TUITION-TAP 529	\$925.00
		EMPLOYEE - TUITION-TAP 529	\$1,135.00
ZZ15	SHALERAREAEDUCATION	EMPLOYEE - TEACHER DUES	\$35,384.59
ZZ16	TEAMSTERSLOCAL205	EMPLOYEE - CUSTODIAN DUES	\$3,324.00
ZZ17		EMPLOYEE - CLERICAL DUES	\$5,608.00
ZZTOPT	TOWNSHIP OF SHALER/SASD LST	EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,040.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,044.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,108.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,040.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,070.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,046.00
GAPA1	TSA CONSULTING GROUP INC	EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	\$1,635.00
		EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	\$1,800.00
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	\$3,063.00
		EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	\$1,460.00
		EMPLOYEE - T.S.A. - ING (AETNA)	\$2,546.28
		EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	\$5,740.77
		EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	\$4,640.25
		EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	\$2,447.50
		EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	\$290.00
		EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	\$5,740.77
		EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	\$4,378.20
		EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	\$80.00
		EMPLOYEE - ROTH - 5 FOR WAD & REED	\$50.00
		EMPLOYEE - ROTH - 5 FOR WAD & REED	\$50.00

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-20 B 2019-2020

Vendor#	Vendor Name	Description	Amount
0470 Payroll Deductions & Withholdings			
	GAPA1 TSA CONSULTING GROUP INC	EMPLOYEE - ROTH - 2 FOR FIDELITY	\$100.00
		EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	\$575.00
		EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	\$80.00
		EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	\$3,614.67
		EMPLOYEE - ROTH - 5 FOR WAD & REED	\$50.00
		EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	\$5,572.77
		EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	\$4,154.10
		EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	\$80.00
		EMPLOYEE - ROTH - 2 FOR FIDELITY	\$100.00
		EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	\$290.00
		EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	\$3,856.51
		EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	\$575.00
		EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	\$1,460.00
		EMPLOYEE - T.S.A. - ING (AETNA)	\$2,499.74
		EMPLOYEE - ROTH - 2 FOR FIDELITY	\$100.00
		EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	\$575.00
		EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	\$290.00
		EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	\$1,800.00
		EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	\$2,542.50
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	\$2,948.00
		EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	\$1,635.00
		EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	\$1,460.00
		EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	\$3,660.43
		EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	\$1,910.00
		EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	\$2,432.50
		EMPLOYEE - T.S.A. - ING (AETNA)	\$2,525.67
		EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	\$1,635.00
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	\$3,133.00
	ZZ70 WINDHAMPROFESSIONALSINC	EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	\$119.00
		EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	\$119.00
		EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	\$119.00
		Total for 0470 Payroll Deductions & Withholdings	\$703,191.50
0475 Employer Paid Benefits			
	EMP01 EMPLOYERTEAMSTERS	FEBRUARY 2020 VISION - 215	\$2,532.00
		FEBRUARY 2020 DENTAL - 212	\$6,900.00
	HAR02 THE HARTFORD	1/1/20 - 1/31/20 LIFE INSURANCE - 213	\$8,361.79
		Total for 0475 Employer Paid Benefits	\$17,793.79
281 RETIREE REIMBURSEMENT			
	JH39 HORNEJUDY	RETIREE INCENTIVE	\$1,748.28
	MK35 KETCHELMARK	RETIREE INCENTIVE	\$764.28
	01DL LEEDONALD	RETIREE INCENTIVE	\$736.68
	35DS LIPTAKDANA	RETIREE INCENTIVE	\$2,700.00
		Total for 281 RETIREE REIMBURSEMENT	\$5,949.24
580 Travel			
	NHI01 NHIPA	FESTIVAL FEES - STRINGS NORTH 2020 - 2/13/20	\$230.00

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-20 B 2019-2020

Vendor#	Vendor Name	Description	Amount
610 General Supplies			
SHO54	SHOP'NSAVE	WEEKLY PURCHASES	\$59.32
		WEEKLY PURCHASES	\$126.55
		WEEKLY PURCHASES	\$56.84
		WEEKLY PURCHASES	\$100.09
		WEEKLY PURCHASES	\$12.76
		WEEKLY PURCHASES	\$73.54
		WEEKLY PURCHASES	\$146.67
		WEEKLY PURCHASES	\$59.32
Total for 610 General Supplies			\$635.09
810 Dues & Fees			
LAU01	LAURELCAPITALCORPORA	FITNESS EQUIPMENT FINANCE FEE	\$350.00
PER1	PERRY PARK LANES, INC	VARSITY BOWLING 11/19/19 - 12/17/19	\$607.00
PME1	PMEA	FESTIVAL FEES - 2 STUDENTS @ \$40.00	\$80.00
WAY06	WAYNESBURG WRESTLING ASSOCIATION	JR HIGH WRESTLING TOURNAMENT 1/31 & 2/1/20	\$300.00
WES41	WESTERNPAFACILITIESD	VENDOR SHOW & WORKSHOP - 2/7/20 - KAIB & COYLE	\$60.00
Total for 810 Dues & Fees			\$1,397.00
831 Interest-loan/lease Agr			
LAU01	LAURELCAPITALCORPORA	FITNESS EQUIPMENT INTEREST - PAYMENT #1	\$0.00
860 Grants-community Svc			
SAM06	SAMSCLUB	BACKPACK INITIATIVE	\$363.46
		BACKPACK INITIATIVE	\$661.50
Total for 860 Grants-community Svc			\$1,024.96
911 Lease Pmts/principle			
LAU01	LAURELCAPITALCORPORA	FITNESS EQUIPMENT PRINCIPAL - PAYMENT #1	\$7,556.00
Report Total			\$744,721.75

Date: 02/05/20
 Time: 11:44:11

Shaler Area School District
 SUPPLEMENT C.1A CHECK LIST 1/31/20 2019-2020

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Check Dates 07/12/02 - 01/31/20

Check # 00001000 - 99999999

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00	Cash - PNC Bank										
10185016	01/03/20	ZZ71	ACTION FINANCIAL SERVICES					\$278.89	20200191	CC	R
	EMPLOYEE - STUDENT LOAN ATTACHMENT/ACTION FINANCIAL		047025 / 10-0470.025.000.00.00			01/03/20	PY-VD21-20200103P	278.89			
10185017	01/03/20	ZZ29	RONDA J. WINNECOUR					\$1,551.35	20200191	CC	R
	EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13		047025 / 10-0470.025.000.00.00			01/03/20	PY-VD13E-20200103P	1,551.35			
10185018	01/03/20	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$43,362.51	20200191	CC	R
	EMPLOYEE - CREDIT UNION		047042 / 10-0470.042.000.00.00			01/03/20	PY-VD07-20200103P	43,362.51			
10185019	01/03/20	ZZ27	PHEAA					\$266.32	20200191	CC	R
	EMPLOYEE - PHEAA ATTACHMENT		047025 / 10-0470.025.000.00.00			01/03/20	PY-VD20-20200103P	266.32			
10185020	01/03/20	ZZ16	TEAMSTERS LOCAL 205					\$3,324.00	20200191	CC	R
	EMPLOYEE - CUSTODIAN DUES		047032 / 10-0470.032.000.00.00			01/03/20	PY-VD06-20200103P	3,324.00			
10185021	01/03/20	ZZ17	TEAMSTERS LOCAL 205					\$5,608.00	20200191	CC	R
	EMPLOYEE - CLERICAL DUES		047031 / 10-0470.031.000.00.00			01/03/20	PY-VD05-20200103P	5,608.00			
10185022	01/03/20	GAPA1	Great American Plan Administrators Inc					\$27,563.62	20200191	CC	R
	EMPLOYEE - ROTH - 5 FOR WAD & REED		04701 / 10-0470.001.000.00.00			01/03/20	PY-VR05-20200103P	50.00			
	EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL		04701 / 10-0470.001.000.00.00			01/03/20	PY-VR04-20200103P	3,856.51			
	EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA		04701 / 10-0470.001.000.00.00			01/03/20	PY-VR06-20200103P	80.00			
	EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN		04701 / 10-0470.001.000.00.00			01/03/20	PY-VD01G-20200103P	1,460.00			
	EMPLOYEE - ROTH - 2 FOR FIDELITY		04701 / 10-0470.001.000.00.00			01/03/20	PY-VR02-20200103P	100.00			
	EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS		04701 / 10-0470.001.000.00.00			01/03/20	PY-VR03-20200103P	575.00			
	EMPLOYEE - T.S.A. - ING (AETNA)		04701 / 10-0470.001.000.00.00			01/03/20	PY-VD01I-20200103P	2,499.74			
	EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA		04701 / 10-0470.001.000.00.00			01/03/20	PY-VD01L-20200103P	2,948.00			
	EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL		04701 / 10-0470.001.000.00.00			01/03/20	PY-VD01M-20200103P	1,635.00			
	EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT		04701 / 10-0470.001.000.00.00			01/03/20	PY-VD01Q-20200103P	1,800.00			

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
10185022	01/03/20	GAPA1	Great American Plan Administrators Inc					\$27,563.62	20200191	CC	R
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 / 10-0470.001.000.00.00		01/03/20	PY-VD01R-20200103P	2,542.50			
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 / 10-0470.001.000.00.00		01/03/20	PY-VR01-20200103P	290.00			
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 / 10-0470.001.000.00.00		01/03/20	PY-VD01E-20200103P	4,154.10			
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00		01/03/20	PY-VD01C-20200103P	5,572.77			
10185023	01/03/20	ZZ70	WINDHAM PROFESSIONALS INC					\$119.00	20200191	CC	R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025 / 10-0470.025.000.00.00		01/03/20	PY-VD22-20200103P	119.00			
10185024	01/03/20	PER1	PERRY PARK LANES, INC					\$607.00	20200101	CC	R
			VARSITY BOWLING 11/19/19 - 12/17/19	3281810 / 10-3281.810.000.00.00		12/20/19	DEC2019	607.00			
10185025	01/03/20	HAR02	THE HARTFORD					\$8,361.79	20200101	CC	R
			1/1/20 - 1/31/20 LIFE INSURANCE - 213	047538 / 10-0475.038.000.00.00		01/03/20	644785005265	8,361.79			
10185026	01/03/20	WES41	WESTERN PA FACILITIES DIRECTORS					\$60.00	20200101	CC	R
			VENDOR SHOW & WORKSHOP - 2/7/20 - KAIB & COYLE	2610810 / 10-2611.810.000.00.00		12/11/19	DEC2019	60.00			
10185030	01/13/20	JH39	JUDY HORNE					\$1,748.28	20200101	CC	R
			RETIREE INCENTIVE	128428110 / 10-1241.281.000.10.00		01/13/20	JAN-MARCH2020	1,748.28			
10185031	01/13/20	MK35	MARK KETCHEL					\$764.28	20200101	CC	R
			RETIREE INCENTIVE	1128135 / 10-1110.281.000.35.00		01/13/20	JAN-MARCH2020	764.28			
10185032	01/13/20	01DL	DONALD LEE					\$736.68	20200101	CC	R
			RETIREE INCENTIVE	2360281 / 10-2360.281.000.00.00		01/13/20	JAN-MARCH2020	736.68			
10185033	01/13/20	35DS	DANA LIPTAK					\$2,700.00	20200101	CC	R
			RETIREE INCENTIVE	1128111 / 10-1110.281.000.11.00		01/13/20	JAN-MARCH2020	2,700.00			
10185034	01/13/20	NH01	NHIPA					\$230.00	20200101	CC	O

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00	Cash - PNC Bank										
10185034	01/13/20	NH01	NHIPA					\$230.00	20200101	CC	O
			FESTIVAL FEES - STRINGS NORTH 2020 - 2/13/20	3236580 / 10-3236.580.000.00.00		01/13/20	STRINGS2020	230.00			
10185035	01/13/20	SH054	SHOP 'N SAVE					\$230.47	20200101	CC	O
			WEEKLY PURCHASES	116103109 / 10-1110.610.000.31.09		01/13/20	01132020	56.84			
			WEEKLY PURCHASES	6103509 / 10-1110.610.000.35.09		01/13/20	01132020	100.09			
			WEEKLY PURCHASES	121161030 / 10-1211.610.000.30.00		01/13/20	01132020	73.54			
10185036	01/17/20	ZZ71	ACTION FINANCIAL SERVICES					\$278.89	20200192	CC	R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/ACTION FINANCIAL	047025 / 10-0470.025.000.00.00		01/17/20	PY-VD21-20200117P	278.89			
10185037	01/17/20	ZZ29	RONDA J. WINNECOUR					\$1,681.04	20200192	CC	R
			EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	047025 / 10-0470.025.000.00.00		01/17/20	PY-VD13E-20200117P	1,681.04			
10185038	01/17/20	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$44,912.51	20200192	CC	R
			EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00		01/17/20	PY-VD07-20200117P	44,912.51			
10185039	01/17/20	ZZ27	PHEAA					\$266.32	20200192	CC	R
			EMPLOYEE - PHEAA ATTACHMENT	047025 / 10-0470.025.000.00.00		01/17/20	PY-VD20-20200117P	266.32			
10185040	01/17/20	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$35,384.59	20200192	CC	R
			EMPLOYEE - TEACHER DUES	047030 / 10-0470.030.000.00.00		01/17/20	PY-VD04-20200117P	35,384.59			
10185041	01/17/20	GAPA1	Great American Plan Administrators Inc					\$28,042.47	20200192	CC	R
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 / 10-0470.001.000.00.00		01/17/20	PY-VD01E-20200117P	4,640.25			
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00		01/17/20	PY-VD01C-20200117P	5,740.77			
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/17/20	PY-VD01M-20200117P	1,635.00			
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 / 10-0470.001.000.00.00		01/17/20	PY-VD01Q-20200117P	1,800.00			
			EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00		01/17/20	PY-VD01I-20200117P	2,546.28			

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
10185041	01/17/20	GAPA1	Great American Plan Administrators Inc					\$28,042.47	20200192	CC	R
EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA			04701 / 10-0470.001.000.00.00			01/17/20	PY-VD01L-20200117P	3,063.00			
EMPLOYEE - T.S.A. - R FOR WADDELL AND REED			04701 / 10-0470.001.000.00.00			01/17/20	PY-VD01R-20200117P	2,447.50			
EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN			04701 / 10-0470.001.000.00.00			01/17/20	PY-VD01G-20200117P	1,460.00			
EMPLOYEE - ROTH - 2 FOR FIDELITY			04701 / 10-0470.001.000.00.00			01/17/20	PY-VR02-20200117P	100.00			
EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT			04701 / 10-0470.001.000.00.00			01/17/20	PY-VR01-20200117P	290.00			
EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA			04701 / 10-0470.001.000.00.00			01/17/20	PY-VR06-20200117P	80.00			
EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL			04701 / 10-0470.001.000.00.00			01/17/20	PY-VR04-20200117P	3,614.67			
EMPLOYEE - ROTH - 5 FOR WAD & REED			04701 / 10-0470.001.000.00.00			01/17/20	PY-VR05-20200117P	50.00			
EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS			04701 / 10-0470.001.000.00.00			01/17/20	PY-VR03-20200117P	575.00			
10185042	01/17/20	ZZ70	WINDHAM PROFESSIONALS INC					\$119.00	20200192	CC	R
EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM			047025 / 10-0470.025.000.00.00			01/17/20	PY-VD22-20200117P	119.00			
10185043	01/14/20	SAM06	SAM'S CLUB					\$363.46	20200101	CC	R
BACKPACK INITIATIVE			33860122 / 10-3300.860.122.00.00			01/14/20	01142020	363.46			
10185230	01/20/20	EMP01	EMPLOYER-TEAMSTERS 205					\$9,432.00	20200101	CC	R
FEBRUARY 2020 VISION - 215			047534 / 10-0475.034.000.00.00			01/20/20	FEB2020	2,532.00			
FEBRUARY 2020 DENTAL - 212			047536 / 10-0475.036.000.00.00			01/20/20	FEB2020	6,900.00			
10185231	01/20/20	SH054	SHOP 'N SAVE					\$118.64	20200101	CC	O
WEEKLY PURCHASES			116103109 / 10-1110.610.000.31.09			01/20/20	01202020	59.32			
WEEKLY PURCHASES			121161030 / 10-1211.610.000.30.00			01/20/20	01202020	59.32			
10185232	01/31/20	ZZ71	ACTION FINANCIAL SERVICES					\$278.89	20200193	CC	O
EMPLOYEE - STUDENT LOAN ATTACHMENT/ACTION FINANCIAL			047025 / 10-0470.025.000.00.00			01/31/20	PY-VD21-20200131P	278.89			
10185233	01/31/20	ZZ29	RONDA J. WINNECOUR					\$1,681.04	20200193	CC	O

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10-0101.002.000.00.00	Cash - PNC Bank										
10185233	01/31/20	ZZ29	RONDA J. WINNECOUR					\$1,681.04	20200193	CC	O
			EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	047025 / 10-0470.025.000.00.00		01/31/20	PY-VD13E-20200131P	1,681.04			
10185234	01/31/20	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$45,855.31	20200193	CC	O
			EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00		01/31/20	PY-VD07-20200131P	45,855.31			
10185235	01/31/20	ZZ27	PHEAA					\$266.32	20200193	CC	O
			EMPLOYEE - PHEAA ATTACHMENT	047025 / 10-0470.025.000.00.00		01/31/20	PY-VD20-20200131P	266.32			
10185236	01/31/20	GAPA1	Great American Plan Administrators Inc					\$27,970.57	20200193	CC	O
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701 / 10-0470.001.000.00.00		01/31/20	PY-VR05-20200131P	50.00			
			EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/31/20	PY-VR06-20200131P	80.00			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/31/20	PY-VR04-20200131P	3,660.43			
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00		01/31/20	PY-VR03-20200131P	575.00			
			EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01G-20200131P	1,460.00			
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01C-20200131P	5,740.77			
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01E-20200131P	4,378.20			
			EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01I-20200131P	2,525.67			
			EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01L-20200131P	3,133.00			
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 / 10-0470.001.000.00.00		01/31/20	PY-VR01-20200131P	290.00			
			EMPLOYEE - ROTH - 2 FOR FIDELITY	04701 / 10-0470.001.000.00.00		01/31/20	PY-VR02-20200131P	100.00			
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01Q-20200131P	1,910.00			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01R-20200131P	2,432.50			
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/31/20	PY-VD01M-20200131P	1,635.00			
10185237	01/31/20	ZZ70	WINDHAM PROFESSIONALS INC					\$119.00	20200193	CC	O
			EMPLOYEE - STUDENT LOAN	047025 / 10-0470.025.000.00.00		01/31/20	PY-VD22-20200131P	119.00			

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10-0101.002.000.00.00			Cash - PNC Bank								
10185237	01/31/20	ZZ70	WINDHAM PROFESSIONALS INC ATTACHMENT/WINDHAM					\$119.00	20200193	CC	O
10185238	01/29/20	LAU01	LAUREL CAPITAL CORPORATION					\$7,906.00	20200101	CC	O
			FITNESS EQUIPMENT FINANCE FEE	2510810 / 10-2519.810.000.00.00		01/29/20	3568-1-DOC	350.00			
			FITNESS EQUIPMENT INTEREST - PAYMENT #1	5110831 / 10-5110.831.000.00.00		01/29/20	3568-1-1	0.00			
			FITNESS EQUIPMENT PRINCIPAL - PAYMENT #1	5110911 / 10-5110.911.000.00.00		01/29/20	3568-1-1	7,556.00			
10185239	01/29/20	PME1	PMEA DISTRICT 1					\$80.00	20200101	CC	O
			FESTIVAL FEES - 2 STUDENTS @ \$40.00	321581031 / 10-3215.810.000.31.00		01/27/20	01272020	80.00			
10185240	01/29/20	SHO54	SHOP 'N SAVE					\$285.98	20200101	CC	O
			WEEKLY PURCHASES	116103109 / 10-1110.610.000.31.09		01/27/20	01272020	126.55			
			WEEKLY PURCHASES	6103509 / 10-1110.610.000.35.09		01/27/20	01272020	12.76			
			WEEKLY PURCHASES	121161030 / 10-1211.610.000.30.00		01/27/20	01272020	146.67			
10185241	01/29/20	WAY06	WAYNESBURG WRESTLING ASSOCIATION					\$300.00	20200101	CC	O
			JR HIGH WRESTLING TOURNAMENT 1/31 & 2/1/20	3295810 / 10-3295.810.000.00.00		01/24/20	01242020	300.00			
10185242	01/31/20	ZZ31H	THE HARTFORD					\$6,506.80	20200198	CC	O
			EMPLOYEE - DISABILITY INSURANCE HARTFORD	0101002 / 10-0101.002.000.00.00		01/31/20	PY-VD10H-20200131M	42.12			
			EMPLOYEE - DISABILITY INSURANCE HARTFORD	0101002 / 10-0101.002.000.00.00		01/03/20	PY-VD10H-20200103M	3,208.39			
			EMPLOYEE - DISABILITY INSURANCE HARTFORD	0101002 / 10-0101.002.000.00.00		01/17/20	PY-VD10H-20200117M	3,256.29			
10185243	01/31/20	ZZ32	NATIONAL D.R.I.V.E.					\$12.00	20200198	CC	O
			EMPLOYEE - National D.R.I.V.E.	047031 / 10-0470.031.000.00.00		01/31/20	PY-VD23-20200131M	4.00			
			EMPLOYEE - National D.R.I.V.E.	047031 / 10-0470.031.000.00.00		01/17/20	PY-VD23-20200117M	4.00			
			EMPLOYEE - National D.R.I.V.E.	047031 / 10-0470.031.000.00.00		01/03/20	PY-VD23-20200103M	4.00			
10185244	01/31/20	ZZ24	TUITION ACCOUNT PROG BUR					\$3,170.00	20200198	CC	O

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00	Cash - PNC Bank										
10185244	01/31/20	ZZ24	TUITION ACCOUNT PROG BUR					\$3,170.00	20200198	CC	O
EMPLOYEE - TUITION-TAP 529			047060 / 10-0470.060.000.00.00			01/03/20	PY-VD18-20200103M	1,110.00			
EMPLOYEE - TUITION-TAP 529			047060 / 10-0470.060.000.00.00			01/31/20	PY-VD18-20200131M	925.00			
EMPLOYEE - TUITION-TAP 529			047060 / 10-0470.060.000.00.00			01/17/20	PY-VD18-20200117M	1,135.00			
10185245	01/30/20	SAM06	SAM'S CLUB					\$661.50	20200101	CC	O
BACKPACK INITIATIVE			33860122 / 10-3300.860.122.00.00			01/30/20	01312020	661.50			
99995488	01/31/20	KEY53	KEYSTONE COLLECTIONS GROUP					\$94,749.83	20200199	W	O
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			11/22/19	PY-WAGTAX-20191122Q	15,815.73			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			10/25/19	PY-WAGTAX-20191025Q	15,776.31			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			10/11/19	PY-WAGTAX-20191011Q	15,172.63			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			11/08/19	PY-WAGTAX-20191108Q	16,619.01			
VOID #D0383696 EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			12/06/19	PY-WAGTAX-20191206Q	-19.84			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			12/20/19	PY-WAGTAX-20191220Q	15,959.27			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			12/06/19	PY-WAGTAX-20191206Q	15,426.72			
99995489	01/31/20	ZZROPT	RESERVE TWP LST					\$204.00	20200199	W	O
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			12/06/19	PY-OC-R-20191206Q	34.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			10/25/19	PY-OC-R-20191025Q	34.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			10/11/19	PY-OC-R-20191011Q	34.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			11/08/19	PY-OC-R-20191108Q	34.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			11/22/19	PY-OC-R-20191122Q	34.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			12/20/19	PY-OC-R-20191220Q	34.00			
99995490	01/31/20	ZZTOPT	TOWNSHIP OF SHALER					\$6,348.00	20200199	W	O
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			11/22/19	PY-OC-S-20191122Q	1,044.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			12/06/19	PY-OC-S-20191206Q	1,040.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			11/08/19	PY-OC-S-20191108Q	1,046.00			

Date: 02/05/20

Time: 11:44:12

Check Dates 07/12/02 - 01/31/20

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1/31/20 2019-2020

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Check # 00001000 - 99999999

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00			Cash - PNC Bank								
99995490	01/31/20	ZZTOPT	TOWNSHIP OF SHALER					\$6,348.00	20200199	W	O
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			12/20/19	PY-OC-S-20191220Q	1,040.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			10/11/19	PY-OC-S-20191011Q	1,070.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			10/25/19	PY-OC-S-20191025Q	1,108.00			
99995491	01/31/20	ZZ05	PA UNEMPLOYMENT COMPENSATION					\$5,426.75	20200199	W	R
EMPLOYEE - PA Unemployment Compensation			047015 / 10-0470.015.000.00.00			10/11/19	PY-PAUC-20191011Q	870.16			
EMPLOYEE - PA Unemployment Compensation			047015 / 10-0470.015.000.00.00			12/20/19	PY-PAUC-20191220Q	918.05			
EMPLOYEE - PA Unemployment Compensation			047015 / 10-0470.015.000.00.00			10/25/19	PY-PAUC-20191025Q	903.93			
VOID #D0383696 EMPLOYEE - PA Unemployment Compensation			047015 / 10-0470.015.000.00.00			12/06/19	PY-PAUC-20191206Q	-1.19			
EMPLOYEE - PA Unemployment Compensation			047015 / 10-0470.015.000.00.00			11/08/19	PY-PAUC-20191108Q	941.87			
EMPLOYEE - PA Unemployment Compensation			047015 / 10-0470.015.000.00.00			12/06/19	PY-PAUC-20191206Q	885.31			
EMPLOYEE - PA Unemployment Compensation			047015 / 10-0470.015.000.00.00			11/22/19	PY-PAUC-20191122Q	908.62			
99995506	01/31/20	ZZ13	PUBLIC SCHOOL EMPLOYEES' RETIREMENT					\$324,193.55	20200198	W	O
EMPLOYEE - Retirement 10.3%			04709 / 10-0470.009.000.00.00			01/31/20	PY-RTF10-20200131M	3,478.60			
EMPLOYEE - Retirement Sabbatical 7.50%			04709 / 10-0470.009.000.00.00			01/03/20	PY-RSD7-20200103M	495.46			
EMPLOYEE - Retirement Sabbatical 7.50%			04709 / 10-0470.009.000.00.00			01/17/20	PY-RSD7-20200117M	495.46			
EMPLOYEE - Retirement Sabbatical 6.50%			04709 / 10-0470.009.000.00.00			01/03/20	PY-RSD6-20200103M	113.72			
EMPLOYEE - Retirement Sabbatical 6.50%			04709 / 10-0470.009.000.00.00			01/17/20	PY-RSD6-20200117M	470.36			
EMPLOYEE - Retirement 7.50%			04709 / 10-0470.009.000.00.00			01/03/20	PY-RTD7-20200103M	92,361.02			
EMPLOYEE - Retirement 7.50%			04709 / 10-0470.009.000.00.00			01/17/20	PY-RTD7-20200117M	100,057.65			
EMPLOYEE - Retirement 7.5% (post 7/1/11)			04709 / 10-0470.009.000.00.00			01/17/20	PY-RTE7-20200117M	7,084.52			
EMPLOYEE - Retirement 7.5% (post 7/1/11)			04709 / 10-0470.009.000.00.00			01/03/20	PY-RTE7-20200103M	6,045.71			
EMPLOYEE - Retirement 10.3%			04709 / 10-0470.009.000.00.00			01/03/20	PY-RTF10-20200103M	3,379.96			
EMPLOYEE - Retirement 7.5% (post 7/1/11)			04709 / 10-0470.009.000.00.00			01/31/20	PY-RTE7-20200131M	6,812.52			
EMPLOYEE - Retirement 10.3%			04709 / 10-0470.009.000.00.00			01/17/20	PY-RTF10-20200117M	3,410.49			
EMPLOYEE - Retirement 7.50%			04709 / 10-0470.009.000.00.00			01/31/20	PY-RTD7-20200131M	96,165.27			
EMPLOYEE - Retirement Sabbatical 7.50%			04709 / 10-0470.009.000.00.00			01/31/20	PY-RSD7-20200131M	917.60			
EMPLOYEE - Retirement 6.50%			04709 / 10-0470.009.000.00.00			01/31/20	PY-RTD6-20200131M	384.59			
EMPLOYEE - Retirement 6.25%			04709 / 10-0470.009.000.00.00			01/03/20	PY-RTC6-20200103M	208.59			
EMPLOYEE - Retirement 6.50%			04709 / 10-0470.009.000.00.00			01/17/20	PY-RTD6-20200117M	973.99			

Date: 02/05/20
 Time: 11:44:12

**Shaler Area School District
 SUPPLEMENT C.1A CHECK LIST 1/31/20 2019-2020**

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Check Dates 07/12/02 - 01/31/20

Check # 00001000 - 99999999

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
99995506	01/31/20	ZZ13	PUBLIC SCHOOL EMPLOYES' RETIREMENT					\$324,193.55	20200198	W	O
EMPLOYEE - Retirement 6.50%			04709 / 10-0470.009.000.00.00			01/03/20	PY-RTD6-20200103M	481.75			
EMPLOYEE - Retirement 6.25%			04709 / 10-0470.009.000.00.00			01/31/20	PY-RTC6-20200131M	208.59			
EMPLOYEE - Retirement 6.25%			04709 / 10-0470.009.000.00.00			01/17/20	PY-RTC6-20200117M	210.33			
EMPLOYEE - Ret. TG (DB) 5.5%			464001 / 10-0464.001.000.00.00			01/03/20	PY-RTGDB-20200103M	91.67			
EMPLOYEE - Ret. TG (DB) 5.5%			464001 / 10-0464.001.000.00.00			01/31/20	PY-RTGDB-20200131M	204.31			
EMPLOYEE - Ret. TG (DB) 5.5%			464001 / 10-0464.001.000.00.00			01/17/20	PY-RTGDB-20200117M	141.39			
99995507 01/31/20 ZZ14 PUBLIC SCHOOL EMPL RETIREMENT SYS											
EMPLOYEE - BUYBACK RETIREMENT			047024 / 10-0470.024.000.00.00			01/31/20	PY-VD12-20200131M	2.58	20200198	W	O
EMPLOYEE - BUYBACK RETIREMENT			047024 / 10-0470.024.000.00.00			01/03/20	PY-VD12-20200103M	259.92			
EMPLOYEE - BUYBACK RETIREMENT			047024 / 10-0470.024.000.00.00			01/17/20	PY-VD12-20200117M	332.60			

Totals For Bank Account 10-0101.002.000.00.00 Cash - PNC Bank

	Total	Count		Total	Count
Computer Check	313,204.52	41	Outstanding	521,763.00	22
Hand Check	0.00	0	Reconciled	222,958.75	25
Wire Transfer	431,517.23	6	Stop Payment	0.00	0
			Voids	0.00	0

Account Number	Amount	Vendor		Invoice Number	Date
10-0475.033.000.00.00	\$ 677,116.19	Allegheny County School Health Con.	ACS01	February Benefits	1/31/2020
10-0475.036.000.00.00	\$ 39,776.86	Allegheny County School Health Con.	ACS01	February Benefits	1/31/2020
10-0475.034.000.00.00	\$ 5,349.72	Allegheny County School Health Con.	ACS01	February Benefits	1/31/2020
10-2540.442.000.00.00	\$ 6,895.00	ComDoc	COM05	5008329369	1/31/2020
10-2540.442.000.00.00	\$ 194.00	ComDoc	COM05	5008329370	1/31/2020
10-2620.622.000.01.00	\$ 470.51	Duquesne Light/B&G	DUQ02	9497700000 Jan 20	1/31/2020
10-2620.622.000.31.00	\$ 394.83	Duquesne Light/High School	DUQ02	8270640000 Jan 20	1/31/2020
10-2620.622.000.19.00	\$ 30.41	Duquesne Light/Elementary School	DUQ02	7193100000 Jan 20	1/31/2020
10-2620.622.000.19.00	\$ 36.70	Duquesne Light/Elementary School	DUQ02	5142260000 Jan 20	1/31/2020
10-2620.622.000.19.00	\$ 12,203.07	Duquesne Light/Elementary School	DUQ02	8993100000 Jan 20	1/31/2020
10-2620.622.000.31.00	\$ 25,993.78	Duquesne Light/High School	DUQ02	X347850000 Jan 20	1/31/2020
10-2620.622.000.12.00	\$ 63.73	Duquesne Light/Jeffery	DUQ02	1741420000 Jan 20	1/31/2020
10-2620.622.000.12.00	\$ 515.51	Duquesne Light/Jeffery	DUQ02	4611130000 Jan 20	1/31/2020
10-2620.622.000.35.00	\$ 1,812.63	Duquesne Light/Middle School	DUQ02	5813230000 Jan 20	1/31/2020
10-2620.622.000.35.00	\$ 2,781.55	Duquesne Light/Middle School	DUQ02	1594070000 Jan 20	1/31/2020
10-2620.622.000.35.00	\$ 14,700.95	Duquesne Light/Middle School	DUQ02	X830740000 Jan 20	1/31/2020
10-2620.622.000.14.00	\$ 54.79	Duquesne Light/Reserve	DUQ02	1402760000 Jan 20	1/31/2020
10-2620.622.000.14.00	\$ 1,428.18	Duquesne Light/Reserve	DUQ02	2551500000 Jan 20	1/31/2020
10-2620.622.000.01.00	\$ 62.92	Duquesne Light/B&G	DUQ02	8967430000 Jan 20	1/31/2020
10-2620.622.000.31.00	\$ 260.62	Duquesne Light/High School	DUQ02	3287310000 Jan 20	1/31/2020
10-2650.626.000.00.00	\$ 1,713.38	Fleet Services	FLE21	Jan-20	1/31/2020
10-2620.424.000.19.00	\$ 3,968.68	Hampton/Shaler Water	HAM55	0115511878 Jan 20	1/31/2020
10-2620.424.000.15.00	\$ 1,316.88	Hampton/Shaler Water	HAM55	0115512969 Jan 20	1/31/2020
10-2620.424.000.11.00	\$ 2,114.17	Hampton/Shaler Water	HAM55	0115515822 Jan 20	1/31/2020
10-2620.424.000.01.00	\$ 91.67	Hampton/Shaler Water	HAM55	0115515362 Jan 20	1/31/2020
10-2620.621.000.11.00	\$ 287.62	Peoples Natural Gas/Burchfield	PEO02	200003959240 Jan 20	1/31/2020
10-2620.621.000.31.00	\$ 7,980.29	Peoples Natural Gas/SAHS	PEO02	200003958978 Jan 20	1/31/2020
10-2620.621.000.14.00	\$ 1,124.59	Peoples Natural Gas/Reserve	PEO02	200006921627 Jan 20	1/31/2020
10-2620.621.000.15.00	\$ 11,873.96	Peoples Natural Gas/Scott Primary	PEO02	200005233783 Jan 20	1/31/2020
10-2620.621.000.35.00	\$ 5,007.22	Peoples Natural Gas/Middle School	PEO02	200003958861 Jan 20	1/31/2020
10-2620.621.000.01.00	\$ 461.99	Peoples Natural Gas/B&G	PEO02	200003958929 Jan 20	1/31/2020
10-2620.621.000.12.00	\$ 1,472.04	Peoples Natural Gas/Jeffery	PEO02	200003959083 Jan 20	1/31/2020
10-2620.621.000.13.00	\$ 2,020.49	Peoples Natural Gas/Marzolf	PEO02	200003959182 Jan 20	1/31/2020

Account Number	Amount	Vendor
10-2620.621.000.19.00	\$ 6,900.16	Peoples Natural Gas/ES
10-5240.930.000.00.00	\$ 15,613.33	PNC
10-2620.538.000.00.00	\$ 230.60	Verizonwireless
10-1110.250.000.30.00	\$ 732.00	PA UC FUND
10-0475.029.000.00.00	\$ 2.26	PA UC FUND
Total	\$ 853,053.28	

Invoice Number	Date
PEO02 200003959042 Jan 20	1/31/2020
PNC02 Jan-20	1/31/2020
VER02 9844154903	1/31/2020
PEN31 4Qtr 2019	1/31/2020
PEN31 4Qtr 2019	1/31/2020

Date: 02/10/20

Time: 11:43:17

Release Dates 08/31/07 - 06/10/20

Shaler Area School District
Invoices Payables 2019-2020
Vendor # 01BB - rai21

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Invoice # 0002595 - WPN5676

19-20 Year

Vendor #	Vendor Name	Description	Acct #	Amount
DEL08	DELL MARKETING L.P.	SOFTWARE SUPPLIES & LICENSING	3100.650	\$2,348.44
31AL	ANN LOUDON	REFUND FOR FL AND FL 02/04/2020	6611.000	\$41.50
NUT01	THE NUTRITION GROUP	BUSINESS OFFICE EXPENSE	3100.572	\$1,207.55
		CLEANING	3100.572	\$880.31
		DAIRY	3100.571	\$17,127.38
		GROCERIES	3100.571	\$59,734.01
		LABOR COSTS	3100.572	\$89,944.17
		MANAGEMENT FEE	3100.572	\$1,196.62
		MANAGEMENT PAYROLL	3100.572	\$4,575.15
		OTHER	3100.572	\$2,620.44
		PAPER	3100.572	\$6,081.94
		SUPPORT SERVICE EXPENSE	3100.572	\$690.03
		UPPER MANAGEMENT EXPENSE	3100.572	\$258.76
		Total for THE NUTRITION GROUP		\$184,316.36
Report Total				\$186,706.30

Date: 02/06/20
Time: 14:09:26

Shaler Area School District
Transaction Detail
Budget Transfers

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Transaction Detail Report For 2019-2020

Date Range 01/01/20-01/31/20

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
4303512 / 10-1110.430.000.35.12	BT JAN 20	TRANSFER FROM 117503512 PER	01/27/20	BT				500.00
6103502 / 10-1110.610.000.35.02	BT JAN 20	TRANSFER FROM 116103506 PER	01/27/20	BT				100.00
6103502 / 10-1110.610.000.35.02	BT JAN 20	TRANSFER FROM 1165015 PER SL/ES	01/27/20	BT				250.00
6103502 / 10-1110.610.000.35.02	BT JAN 20	FROM 116103511 PER SL/ES	01/27/20	BT				250.00
6103502 / 10-1110.610.000.35.02	BT JAN 20	TRANSFER FROM 116103510 PER	01/27/20	BT				250.00
6103502 / 10-1110.610.000.35.02	BT JAN 20	TRANSFER FROM 116103508 PER	01/27/20	BT				300.00
6103502 / 10-1110.610.000.35.02	BT JAN 20	TRANSFER FROM 116103505 PER	01/27/20	BT				500.00
6103505 / 10-1110.610.000.35.05	BT JAN 20	TRANSFER TO 116103502 PER SL/ES	01/27/20	BT				-500.00
6103506 / 10-1110.610.000.35.06	BT JAN 20	TRANSFER TO 116103502 PER SL/ES	01/27/20	BT				-100.00
6103508 / 10-1110.610.000.35.08	BT JAN 20	TRANSFER TO 116103502 PER SL/ES	01/27/20	BT				-300.00
6103510 / 10-1110.610.000.35.10	BT JAN 20	TRANSFER TO 116103502 PER SL/ES	01/27/20	BT				-250.00
6103511 / 10-1110.610.000.35.11	BT JAN 20	TRANSFER TO 116103502 PER SL/ES	01/27/20	BT				-250.00
6103515 / 10-1110.610.000.35.15	BT JAN 20	TRANSFER TO 116103502 PER SL/ES	01/27/20	BT				-250.00
7503512 / 10-1110.750.000.35.12	BT JAN 20	TRANSFER TO 114303512 PER SL/ES	01/27/20	BT				-500.00
3251581 / 10-3251.581.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-262.42
3251584 / 10-3251.584.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				262.42
3257599 / 10-3257.599.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-347.74
3257610 / 10-3257.610.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				347.74
3259599 / 10-3259.599.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-939.86
3259610 / 10-3259.610.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-75.00
3259611 / 10-3259.611.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				939.86
3259810 / 10-3259.810.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				75.00
3262610 / 10-3262.610.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-230.24
3262611 / 10-3262.611.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				130.20
3262760 / 10-3262.760.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				100.04
3265580 / 10-3265.580.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-219.90
3265610 / 10-3265.610.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				119.90
3265810 / 10-3265.810.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				100.00
3267610 / 10-3267.610.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-225.00
3267810 / 10-3267.810.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				225.00
3271610 / 10-3271.610.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-335.12
3271611 / 10-3271.611.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				335.12
3273611 / 10-3273.611.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-160.00

Date: 02/06/20
 Time: 14:09:26

**Shaler Area School District
 Transaction Detail
 Budget Transfers**

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Transaction Detail Report For 2019-2020

Date Range 01/01/20-01/31/20

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
3273810 / 10-3273.810.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				160.00
3275591 / 10-3275.591.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-44.74
3275599 / 10-3275.599.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				44.74
3275611 / 10-3275.611.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-160.00
3275810 / 10-3275.810.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				160.00
3280750 / 10-3280.750.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				790.35
3280760 / 10-3280.760.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-790.35
3284510 / 10-3284.510.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				219.09
3284610 / 10-3284.610.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-219.09
328858331 / 10-3288.583.000.31.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				30.00
3288599 / 10-3288.599.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-30.00
3288611 / 10-3288.611.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				453.80
3288810 / 10-3288.810.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-453.80
3299330 / 10-3299.330.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				3,100.00
3299581 / 10-3299.581.000.00.00	BT JAN 20	Per SL/CR 01/27/2020	01/27/20	BT				-3,100.00
225064031 / 10-2250.640.000.31.00	JAN 20 BT	FROM 225081030 PER SL/FJ 01/20/20	01/21/20	BT				73.27
225064831 / 10-2250.648.000.31.00	JAN 20 BT	FROM 225081030 PER SL/FJ 01/20/20	01/21/20	BT				42.73
225081030 / 10-2250.810.000.30.00	JAN 20 BT	TRANSFER TO 225064831 PER SL/FJ	01/21/20	BT				-116.00
Totals For Fund 10 Fund 10				51		Transaction Lines Totaling		0.00
Total Debits		9,859.26		Total Credits		-9,859.26		

**Shaler Area School District
 2019-2020
 Expenditure Accounts - with Activity Only**

Ending Date: 01/31/20

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	FUNCTION BOARD SUPPLEMENT Remaining Balance	%Us
ALL						
10 Fund 10						
1000 Instruction						
1100 Instruction-regular Prog						
100 Salaries	20,288,660.00	8,383,667.08	2,297,239.64	0.00	11,904,992.92	41
200 Benefits	13,600,629.00	5,588,814.61	997,784.47	0.00	8,011,814.39	41
300 Purchased Prof/tech Svc	35,500.00	8,570.00	0.00	0.00	26,930.00	24
400 Purchased Property Svc	79,279.00	30,683.53	22,601.82	40,057.80	8,537.67	89
500 Other Purchased Services	1,376,225.00	743,352.21	-11,463.05	67,394.97	565,477.82	59
600 Supplies	778,399.00	728,751.37	23,430.32	57,319.42	-7,671.79	101
700 Property	192,759.00	115,389.65	0.00	7,646.90	69,722.45	64
1100 ** Functio Total	36,351,451.00	15,599,228.45	3,329,593.20	172,419.09	20,579,803.46	43
1200 Instruction-special Prog						
100 Salaries	6,192,598.00	2,750,163.14	685,111.22	0.00	3,442,434.86	44
200 Benefits	4,383,159.00	2,010,680.26	301,433.61	0.00	2,372,478.74	46
300 Purchased Prof/tech Svc	923,100.00	378,544.67	99,669.96	0.00	544,555.33	41
500 Other Purchased Services	1,552,100.00	785,747.74	247,982.24	188,843.67	577,508.59	63
600 Supplies	95,300.00	46,174.48	5,093.91	865.96	48,259.56	49
700 Property	63,200.00	26,065.09	259.00	2,888.31	34,246.60	46
800 Other Objects	4,100.00	2,201.00	0.00	0.00	1,899.00	54
1200 ** Functio Total	13,213,557.00	5,999,576.38	1,339,549.94	192,597.94	7,021,382.68	47
1300 Vocational Education						
100 Salaries	64,937.00	27,473.38	7,492.74	0.00	37,463.62	42
200 Benefits	27,705.00	11,837.40	3,217.38	0.00	15,867.60	43
500 Other Purchased Services	1,550,000.00	1,115,042.57	0.00	0.00	434,957.43	72
1300 ** Functio Total	1,642,642.00	1,154,353.35	10,710.12	0.00	488,288.65	70
1400 Other Instruct Prog						
100 Salaries	816,283.00	467,883.80	125,947.63	0.00	348,399.20	57
200 Benefits	504,991.00	302,208.07	53,905.79	0.00	202,782.93	60
500 Other Purchased Services	65,000.00	85,877.96	18,415.82	0.00	-20,877.96	132
600 Supplies	15,000.00	300.00	0.00	0.00	14,700.00	2
1400 ** Functio Total	1,401,274.00	856,269.83	198,269.24	0.00	545,004.17	61
1000 ** Function (E) Total	52,608,924.00	23,609,428.01	4,878,122.50	365,017.03	28,634,478.96	46

**Shaler Area School District
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	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	FUNCTION BOARD SUPPLEMENT Remaining Balance	%Us
ALL						
10 Fund 10						
2000 Support Services						
2100 Pupil Personnel						
100 Salaries	2,097,400.00	1,041,564.00	249,014.34	0.00	1,055,836.00	50
200 Benefits	1,345,917.00	675,000.08	106,457.30	0.00	670,916.92	50
300 Purchased Prof/tech Svc	130,000.00	36,469.50	3,693.50	0.00	93,530.50	28
400 Purchased Property Svc	5,000.00	623.82	0.00	0.00	4,376.18	12
500 Other Purchased Services	14,500.00	4,363.74	704.41	0.00	10,136.26	30
600 Supplies	32,000.00	8,019.93	6,233.36	1,995.18	21,984.89	31
800 Other Objects	0.00	75.00	0.00	75.00	-150.00	-999
2100 ** Functio Total	3,624,817.00	1,766,116.07	366,102.91	2,070.18	1,856,630.75	49
2200 Instructional Staff Svc						
100 Salaries	983,670.00	469,465.80	103,911.63	0.00	514,204.20	48
200 Benefits	508,829.00	284,476.30	44,430.81	0.00	224,352.70	56
300 Purchased Prof/tech Svc	83,500.00	5,895.00	1,500.00	0.00	77,605.00	7
400 Purchased Property Svc	1,500.00	200.00	0.00	0.00	1,300.00	13
500 Other Purchased Services	11,539.00	1,422.02	433.29	279.00	9,837.98	15
600 Supplies	148,791.00	115,549.09	20,135.74	30,021.73	3,220.18	98
700 Property	6,700.00	4,951.94	1,685.19	448.95	1,299.11	81
800 Other Objects	116.00	0.00	0.00	0.00	116.00	0
2200 ** Functio Total	1,744,645.00	881,960.15	172,096.66	30,749.68	831,935.17	52
2300 Administration						
100 Salaries	2,145,829.00	1,298,302.69	240,652.05	0.00	847,526.31	61
200 Benefits	1,350,764.00	767,178.55	103,804.53	0.00	583,585.45	57
300 Purchased Prof/tech Svc	374,000.00	169,222.81	7,335.42	0.00	204,777.19	45
400 Purchased Property Svc	50,000.00	36,390.03	3,744.69	0.00	13,609.97	73
500 Other Purchased Services	106,820.00	40,687.95	8,873.45	0.00	66,132.05	38
600 Supplies	28,500.00	8,808.73	1,285.29	846.51	18,844.76	34
700 Property	12,800.00	0.00	0.00	0.00	12,800.00	0
800 Other Objects	25,150.00	27,936.78	95.00	0.00	-2,786.78	111
2300 ** Functio Total	4,093,863.00	2,348,527.54	365,790.43	846.51	1,744,488.95	57
2400 Pupil Health						
100 Salaries	601,720.00	273,309.64	61,445.04	0.00	328,410.36	45
200 Benefits	363,819.00	177,865.03	28,015.55	0.00	185,953.97	49

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	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
2000 Support Services						
2400 Pupil Health						
300 Purchased Prof/tech Svc	238,500.00	78,904.56	29,155.06	0.00	159,595.44	33
400 Purchased Property Svc	3,000.00	809.80	0.00	0.00	2,190.20	27
500 Other Purchased Services	2,000.00	43.50	43.50	0.00	1,956.50	2
600 Supplies	9,400.00	5,318.67	19.39	1,901.10	2,180.23	77
700 Property	2,000.00	0.00	0.00	0.00	2,000.00	0
2400 ** Functio Total	1,220,439.00	536,251.20	118,678.54	1,901.10	682,286.70	44
2500 Business						
100 Salanes	416,007.00	245,440.27	46,944.96	0.00	170,566.73	59
200 Benefits	267,183.00	151,783.81	19,638.19	0.00	115,399.19	57
300 Purchased Prof/tech Svc	45,000.00	40,563.00	308.00	0.00	4,437.00	90
400 Purchased Property Svc	122,000.00	34,678.97	7,353.61	0.00	87,321.03	28
500 Other Purchased Services	8,450.00	580.23	0.00	0.00	7,869.77	7
600 Supplies	36,000.00	26,808.19	75.64	5,583.21	3,608.60	90
700 Property	0.00	2,790.30	0.00	0.00	-2,790.30	-999
800 Other Objects	2,000.00	835.00	350.00	0.00	1,165.00	42
2500 ** Functio Total	896,640.00	503,479.77	74,670.40	5,583.21	387,577.02	57
2600 Oper & Maint Of Plant						
100 Salanes	3,000,124.00	1,774,725.93	332,310.21	0.00	1,225,398.07	59
200 Benefits	1,835,946.00	1,069,625.25	142,243.53	0.00	766,320.75	58
300 Purchased Prof/tech Svc	251,700.00	154,120.34	16,667.91	0.00	97,579.66	61
400 Purchased Property Svc	588,337.00	342,814.67	41,493.94	109,566.27	135,956.06	77
500 Other Purchased Services	251,253.00	224,668.60	8,882.70	17,537.90	9,046.50	96
600 Supplies	1,767,655.00	849,892.95	130,873.08	80,356.03	837,406.02	53
700 Property	109,155.00	76,268.79	0.00	0.00	32,886.21	70
800 Other Objects	1,599.00	915.55	710.00	0.00	683.45	57
2600 ** Functio Total	7,805,769.00	4,493,032.08	673,181.37	207,460.20	3,105,276.72	60
2700 Student Transportation						
100 Salanes	37,996.00	21,293.56	4,080.00	0.00	16,702.44	56
200 Benefits	21,880.00	13,368.19	1,745.82	0.00	8,511.81	61
300 Purchased Prof/tech Svc	100,000.00	2,137.50	0.00	0.00	97,862.50	2
500 Other Purchased Services	5,362,000.00	1,873,190.53	324,228.28	0.00	3,488,809.47	35
600 Supplies	31,000.00	4,076.47	829.99	0.00	26,923.53	13

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FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
2000 Support Services						
2700 ** Functio Total	5,552,876.00	1,914,066.25	330,884.09	0.00	3,638,809.75	34
2800 Central						
100 Salanes	746,820.00	400,216.43	76,019.01	0.00	346,603.57	54
200 Benefits	514,276.00	241,879.06	36,155.24	0.00	272,396.94	47
300 Purchased Prof/tech Svc	29,200.00	32,714.67	35.50	1,779.00	-5,293.67	118
500 Other Purchased Services	14,100.00	2,259.85	1,133.81	0.00	11,840.15	16
600 Supplies	253,463.00	174,097.87	296.20	13,806.60	65,558.53	74
800 Other Objects	1,620.00	0.00	0.00	0.00	1,620.00	0
2800 ** Functio Total	1,559,479.00	851,167.88	113,639.76	15,585.60	692,725.52	56
2900 Other Support Services						
500 Other Purchased Services	67,000.00	56,421.67	0.00	0.00	10,578.33	84
2900 ** Functio Total	67,000.00	56,421.67	0.00	0.00	10,578.33	84
2000 ** Function (E) Total	26,565,528.00	13,351,022.61	2,215,044.16	264,196.48	12,950,308.91	51
3000 Oper Of Non-instr Svc						
3200 Student Activities/ath						
100 Salanes	1,093,394.00	465,643.43	49,205.69	0.00	627,750.57	43
200 Benefits	130,236.00	216,500.71	20,747.65	0.00	-86,264.71	166
300 Purchased Prof/tech Svc	44,770.00	23,551.49	9,731.32	20,000.00	1,218.51	97
400 Purchased Property Svc	24,350.00	7,583.80	920.30	13,023.89	3,742.31	85
500 Other Purchased Services	204,991.59	126,203.83	9,102.10	0.00	78,787.76	62
600 Supplies	82,127.17	50,816.78	5,076.85	36,825.18	-5,514.79	107
700 Property	31,410.04	19,677.15	1,050.35	244.78	11,488.11	63
800 Other Objects	19,324.20	20,478.62	1,783.00	0.00	-1,154.42	106
3200 ** Functio Total	1,630,603.00	930,455.81	97,617.26	70,093.85	630,053.34	61
3300 Community Services						
100 Salaries	900.00	32,424.16	2,433.95	0.00	-31,524.16	3603
200 Benefits	0.00	8,546.32	941.73	0.00	-8,546.32	-999
400 Purchased Property Svc	2,000.00	0.00	0.00	0.00	2,000.00	0
600 Supplies	17,300.00	6,024.73	975.00	543.00	10,732.27	38
700 Property	0.00	0.00	0.00	28,725.00	-28,725.00	-999
800 Other Objects	27,000.00	8,493.84	1,736.24	0.00	18,506.16	31

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	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	FUNCTION BOARD SUPPLEMENT Remaining Balance	%Us
ALL						
10 Fund 10						
3300 ** Functio Total	47,200.00	55,489.05	6,086.92	29,268.00	-37,557.05	180
3000 ** Function (E) Total	1,677,803.00	985,944.86	103,704.18	99,361.85	592,496.29	65
4000 Facility Acq & Impr Svc						
4600 Building Impr Svc-repl						
300 Purchased Prof/tech Svc	10,000.00	0.00	0.00	0.00	10,000.00	0
400 Purchased Property Svc	10,000.00	0.00	0.00	0.00	10,000.00	0
4600 ** Functio Total	20,000.00	0.00	0.00	0.00	20,000.00	0
4000 ** Function (E) Total	20,000.00	0.00	0.00	0.00	20,000.00	0
5000 Other Financing Uses						
5100 See 5102 And 5110						
800 Other Objects	53,802.00	2,688.32	452.00	0.00	51,113.68	5
900 Other Financing Uses	147,371.00	137,836.15	7,556.00	0.00	9,534.85	94
5100 ** Functio Total	201,173.00	140,524.47	8,008.00	0.00	60,648.53	70
5200 Fund Transfers						
900 Other Financing Uses	7,494,964.00	5,921,045.92	7,134.72	0.00	1,573,918.08	79
5200 ** Functio Total	7,494,964.00	5,921,045.92	7,134.72	0.00	1,573,918.08	79
5000 ** Functon (E) Total	7,696,137.00	6,061,570.39	15,142.72	0.00	1,634,566.61	79
10 Fund (E) Total	88,568,392.00	44,007,965.87	7,212,013.56	728,575.36	43,831,850.77	51
Report Totals	88,568,392.00	44,007,965.87	7,212,013.56	728,575.36	43,831,850.77	51

**Shaler Area School District
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OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
100 Salaries						
111 Sal-administration-reg	2,564,315.00	1,507,914.22	274,410.74	0.00	1,056,400.78	59
120 Sal-professional-educ	55,695.00	34,274.24	6,426.42	0.00	21,420.76	62
121 Sal-prof-regular	27,234,221.00	11,372,425.59	3,086,170.77	0.00	15,861,795.41	42
122 Sal-prof-substitute	524,800.00	331,498.63	82,021.43	0.00	193,301.37	63
123 Sal-prof-extra Duty	452,000.00	157,079.42	52,018.93	0.00	294,920.58	35
131 Sal-other Professional	249,031.00	151,208.92	28,353.36	0.00	97,822.08	61
132 Sal-coach/sponsor/other	933,314.00	373,610.45	31,990.42	0.00	559,703.55	40
141 Sal-technical Support	91,520.00	74,938.53	16,300.14	0.00	16,581.47	82
151 Sal-clerical-regular	3,206,607.00	1,817,114.52	371,402.21	0.00	1,389,492.48	57
152 Sal-clerical-sub	126,000.00	44,396.15	5,380.09	0.00	81,603.85	35
153 Sal-clerical-overtime	69,400.00	52,990.65	2,559.92	0.00	16,409.35	76
161 Sal-foremen-regular	158,019.00	60,326.17	10,967.73	0.00	97,692.83	38
171 Sal-maint-regular	765,464.00	355,370.56	68,720.00	0.00	410,093.44	46
173 Sal-maintenance-overtime	38,750.00	30,224.58	6,136.83	0.00	8,525.42	78
182 Sal-summer Subs	72,000.00	55,446.75	1,080.00	0.00	16,553.25	77
191 Sal-custodial-regular	1,770,202.00	1,145,575.55	217,845.70	0.00	624,626.45	65
192 Sal-custodial-sub	83,500.00	15,443.25	3,898.50	0.00	68,056.75	18
193 Sal-custodial-overtime	92,000.00	71,735.13	16,124.92	0.00	20,264.87	78
100 Object (E) Total	38,486,838.00	17,651,573.31	4,281,808.11	0.00	20,835,264.69	46
200 Benefits						
211 Medical Insurance	7,496,987.00	3,603,615.74	-1,765.61	0.00	3,893,371.26	48
212 Dental Insurance	445,983.00	218,840.76	-89.57	0.00	227,142.24	49
213 Life Insurance	70,707.00	32,902.62	-14.82	0.00	37,804.38	47
215 Eye Care Insurance	82,261.00	41,033.16	-12.75	0.00	41,227.84	50
219 Other Health Benefits	161,000.00	67,950.00	13,450.00	0.00	93,050.00	42
220 Social Security	2,967,601.00	1,323,015.66	323,282.75	0.00	1,644,585.34	45
230 Retirement	13,275,426.00	6,016,077.20	1,472,454.20	0.00	7,259,348.80	45
240 Tuition Reimbursement	22,000.00	3,602.00	3,602.00	0.00	18,398.00	16
250 Unemployment Comp	30,000.00	3,646.52	732.00	0.00	26,353.48	12
260 Workers Compensation	218,369.00	187,203.67	42,934.16	0.00	31,165.33	86
280 Other Post Employment Benefits	15,000.00	9,175.00	0.00	0.00	5,825.00	61
281 RETIREE REIMBURSEMENT	70,000.00	12,701.31	5,949.24	0.00	57,298.69	18
200 Object (E) Total	24,855,334.00	11,519,763.64	1,860,521.60	0.00	13,335,570.36	46

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ALL						
10 Fund 10						
300 Purchased Prof/tech Svc						
322 Prof Education Serv-ru	763,000.00	228,622.14	87,614.58	0.00	534,377.86	30
323 Professional Educational Services - Other	376,000.00	208,027.63	27,930.38	0.00	167,972.37	55
329 Professional Educational Services - Other	33,000.00	18,144.40	2,055.00	0.00	14,855.60	55
330 Purch Other Prof Svc	650,100.00	155,743.59	26,953.98	21,779.00	472,577.41	27
332 Delinquent	45,000.00	79,061.68	3,544.50	0.00	-34,061.68	176
333 Tax Appeal-legal	45,000.00	70,649.75	1,599.00	0.00	-25,649.75	157
334 Lbrgation - MISC	5,000.00	0.00	0.00	0.00	5,000.00	0
335 Tax Billing Costs	10,000.00	0.00	0.00	0.00	10,000.00	0
350 Security/safety Services	254,770.00	154,607.66	15,899.23	0.00	100,162.34	61
360 EMPLOYEE TRAINING/ DEVELOPMENT	81,700.00	12,272.52	1,500.00	0.00	69,427.48	15
390 Purch Other Prof Svc	1,700.00	3,564.17	1,000.00	0.00	-1,864.17	210
300 Object (E) Total	2,265,270.00	930,693.54	168,096.67	21,779.00	1,312,797.46	42
400 Purchased Property Svc						
410 Cleaning Services	6,250.00	5,241.90	482.80	824.60	183.50	97
411 Disposal Services	59,390.00	23,387.44	4,027.38	41,822.28	-5,819.72	110
424 Water & Sewage	154,500.00	82,682.74	7,491.40	0.00	71,817.26	54
430 Repairs/maintenance	49,400.00	13,159.51	2,039.32	22,312.29	13,928.20	72
431 Preventive Maintenance	263,698.00	161,382.18	21,582.09	61,762.36	40,553.46	85
432 Repairs & Maintenance Svc	32,940.00	19,376.52	130.50	975.00	12,588.48	62
433 Repairs & Maintenance Svcs Vehi	40,000.00	28,224.72	6,022.71	1,402.35	10,372.93	74
434 MAINT. REPAIRS KITCHEN	15,000.00	974.00	0.00	0.00	14,026.00	6
438 Maint&repair Infor Tech Eq/infra	63,833.00	38,099.40	22,785.00	32,954.80	-7,221.20	111
440 Rentals	0.00	200.00	0.00	0.00	-200.00	-999
442 Rental-equip&vehicles	190,455.00	81,056.21	11,553.16	594.28	108,804.51	43
450 Construction Services	10,000.00	0.00	0.00	0.00	10,000.00	0
400 Object (E) Total	885,466.00	453,784.62	76,114.36	162,647.96	269,033.42	70
500 Other Purchased Services						
510 Student Transport Svc	132,684.09	141,789.39	6,862.56	0.00	-9,105.30	107
513 Stdnt Tran Svcc-cont	5,360,000.00	1,873,190.53	324,228.28	0.00	3,486,809.47	35
515 Stdnt Tran Svcc-public	1,000.00	0.00	0.00	0.00	1,000.00	0
516 Stdnt Tran Svcc-ru	1,000.00	0.00	0.00	0.00	1,000.00	0
521 Blanket Insurance	160,000.00	165,668.00	0.00	0.00	-5,668.00	104
522 Auto Liability Ins	8,000.00	7,764.00	0.00	0.00	236.00	97

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OBJECT SUPPLEMENT

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ALL						
10 Fund 10						
500 Other Purchased Services						
523 General Prop/liab Ins	15,000.00	9,872.00	0.00	0.00	5,128.00	66
524 Insurance Deductibles	25,000.00	0.00	0.00	0.00	25,000.00	0
525 Bonding Insurance	15,000.00	8,405.72	7,723.53	0.00	6,594.28	56
529 Athletic Insurance	0.00	28,319.00	0.00	0.00	-28,319.00	-999
530 Communications	40,000.00	19,248.85	-48.96	0.00	20,751.15	48
538 Telecommunications	79,203.00	49,913.83	8,456.88	17,537.90	11,751.27	85
549 ADVERTISING	9,000.00	1,350.00	960.00	0.00	7,650.00	15
561 Turbon/lea W/i State	125,000.00	96,905.66	0.00	0.00	28,094.34	78
562 Turbon Payments To Charter Schools	1,490,000.00	1,083,335.18	166,976.19	256,238.64	150,426.18	90
563 Turbon/private Sch	100,000.00	46,288.90	46,288.90	0.00	53,711.10	46
564 Turbon To Avts	1,550,000.00	1,115,042.57	0.00	0.00	434,957.43	72
567 Turbon To Appr Priv Sch (APS)	1,085,000.00	152,494.02	14,466.80	0.00	932,505.98	14
568 Turbon-PA Priv Res Reh Inst (PRRi)	100,000.00	113,959.96	18,415.82	0.00	-13,959.96	114
569 Turbon - Other	53,500.00	29,065.44	6,993.44	0.00	24,434.56	54
580 Travel	26,630.10	4,334.12	1,076.92	0.00	22,295.98	16
581 Travel Conference	29,367.58	9,227.61	524.91	279.00	19,860.97	32
582 Travel Teachers Inter District	8,900.00	1,269.58	703.93	0.00	7,630.42	14
583 Travel w/students	3,360.00	109.73	30.00	0.00	3,250.27	3
584 Travel Inter-District	17,711.42	5,098.00	1,807.11	0.00	12,613.42	29
591 Security/police Svc	21,705.26	20,227.40	350.00	0.00	1,477.86	93
595 lu Payments/withheld	67,000.00	56,421.67	0.00	0.00	10,578.33	84
598 Camp Food Service	2,025.00	2,841.20	0.00	0.00	-816.20	140
599 Misc Purchased Services	59,892.14	17,720.04	2,520.24	0.00	42,172.10	30
500 Object (E) Total	10,585,978.59	5,059,862.40	608,336.55	274,055.54	5,252,060.65	50
600 Supplies						
610 General Supplies	895,367.19	425,132.24	29,836.06	139,082.28	331,152.67	63
611 Uniforms	31,448.98	18,476.97	1,544.36	13,802.29	-830.28	103
617 Supplies	35,968.00	42,899.97	0.00	0.00	-6,931.97	119
621 Natural Gas	363,000.00	139,318.16	53,732.86	0.00	223,681.84	38
622 Electricity	986,000.00	560,783.72	67,096.30	0.00	425,216.28	57
626 Gasoline	55,000.00	18,838.52	2,543.37	0.00	36,161.48	34
635 Meals / Refreshments	0.00	1,453.38	0.00	0.00	-1,453.38	-999
640 Books	354,767.27	357,227.97	15,128.98	32,497.51	-34,958.21	110
648 Books&periodicals On Elec Media	43,542.73	40,850.28	8,223.66	2,554.54	137.91	100
650 Supplies & Fees Technology Related	529,841.00	419,658.05	16,219.18	42,127.30	68,055.65	87

**Shaler Area School District
 2019-2020**

Expenditure Accounts - with Activity Only

Ending Date: 01/31/20

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
600 Object (E) Total	3,294,935.17	2,024,639.26	194,324.77	230,063.92	1,040,231.99	68
700 Property						
750 Equip-original & Addl	76,925.35	48,575.20	790.35	34,485.32	-6,135.17	108
751 DO NOT USE	5,000.00	1,219.98	0.00	0.00	3,780.02	24
752 Capital Equipment - Original And Additional	63,505.00	8,488.76	259.00	80.96	54,935.28	13
754 Capital Equipment - Food Service	5,000.00	0.00	0.00	0.00	5,000.00	0
758 Capital New Hardware Software	131,759.00	95,177.90	1,359.97	3,980.32	32,600.78	75
760 Equipment-replacement	34,384.69	6,048.08	260.00	958.39	27,378.22	20
762 Capital Equipment Replacement	7,000.00	17,516.00	0.00	0.00	-10,516.00	250
763 Capital Vehicles	70,250.00	64,947.00	0.00	0.00	5,303.00	92
764 Capital Equipment Food Service	5,000.00	0.00	0.00	0.00	5,000.00	0
768 Capital Eq Hardware Software Replace	19,200.00	3,170.00	325.22	448.95	15,581.05	19
700 Object (E) Total	418,024.04	245,142.92	2,994.54	39,953.94	132,927.18	68
800 Other Objects						
810 Dues & Fees	53,909.20	52,791.95	2,938.00	75.00	1,042.25	98
820 Judgements Against The Lea	7,000.00	0.00	0.00	0.00	7,000.00	0
831 Interest-loan/lease Agr	7,302.00	1,367.72	0.00	0.00	5,934.28	19
838 INTEREST - LEASE	1,500.00	0.00	0.00	0.00	1,500.00	0
860 Grants-community Svc	20,000.00	8,493.84	1,736.24	0.00	11,506.16	42
880 Refund/prior Yr Recpt	45,000.00	1,320.60	452.00	0.00	43,679.40	3
800 Object (E) Total	134,711.20	63,974.11	5,126.24	75.00	70,662.09	48
900 Other Financing Uses						
910 Redemption Of Principal	20,000.00	0.00	0.00	0.00	20,000.00	0
911 Lease Pmts/principle	127,371.00	137,836.15	7,556.00	0.00	-10,465.15	108
930 Fund Transfers	7,494,964.00	5,921,045.92	7,134.72	0.00	1,573,918.08	79
900 Object (E) Total	7,642,335.00	6,058,882.07	14,690.72	0.00	1,583,452.93	79
10 Fund (E) Total	88,568,892.00	44,008,315.87	7,212,013.56	728,575.36	43,832,000.77	51
Report Totals	88,568,892.00	44,008,315.87	7,212,013.56	728,575.36	43,832,000.77	51

**Shaler Area School District
 2019-2020
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/20

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Revenues Board Supplement Remaining Balance	%Us
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6111 Cur Real Estate Tax						
001 Etna	2,536,487.00	0.00	2,297,009.81	64,632.83	239,477.19	90
002 Millvale	2,025,179.00	0.00	1,612,463.20	80,778.38	412,715.80	79
003 Reserve	3,360,830.00	0.00	3,165,870.08	78,884.01	194,959.92	94
004 Shaler	37,349,883.00	0.00	37,005,048.16	767,675.86	344,834.84	99
6111 Function (R) Total	45,272,379.00	0.00	44,080,391.25	991,971.08	1,191,987.75	97
6113 Public Utility Realty Tx						
000 TO BE DISTRIBUTED	52,000.00	0.00	48,580.15	0.00	3,419.85	93
6113 Function (R) Total	52,000.00	0.00	48,580.15	0.00	3,419.85	93
6143 Cur Act 511 Opt Tax						
001 Etna	4,000.00	0.00	3,412.99	113.94	587.01	85
002 Millvale	5,000.00	0.00	1,470.48	114.03	3,529.52	29
003 Reserve	800.00	0.00	425.04	101.23	374.96	53
004 Shaler	17,000.00	0.00	7,004.94	551.53	9,995.06	41
6143 Function (R) Total	26,800.00	0.00	12,313.45	880.73	14,486.55	45
6151 Cur Earned Income Tax						
001 Etna	430,000.00	0.00	212,925.03	12,442.94	217,074.97	49
002 Millvale	403,000.00	0.00	214,992.10	34,298.46	188,007.90	53
003 Reserve	520,000.00	0.00	283,745.26	43,777.38	236,254.74	54
004 Shaler	4,280,249.00	0.00	2,265,575.00	92,325.92	2,014,674.00	52
6151 Function (R) Total	5,633,249.00	0.00	2,977,237.39	182,844.70	2,656,011.61	52
6153 Real Estate Transfers						
000 TO BE DISTRIBUTED	531,000.00	0.00	426,899.88	41,919.23	104,100.12	80
6153 Function (R) Total	531,000.00	0.00	426,899.88	41,919.23	104,100.12	80
6411 Del Real Estate Tax						
001 Etna	203,000.00	0.00	75,883.23	7,984.25	127,116.77	37
002 Millvale	275,000.00	0.00	88,230.25	47,185.84	186,769.75	32
003 Reserve	175,000.00	0.00	65,865.62	7,491.46	109,134.38	37
004 Shaler	1,601,554.00	0.00	584,615.13	199,213.52	1,016,938.87	36
6411 Function (R) Total	2,254,554.00	0.00	814,594.23	261,875.07	1,439,959.77	36

**Shaler Area School District
2019-2020
Revenue Accounts - with Activity Only**

Ending Date: 01/31/20

	Anticipated Revenue	Adjustments	YTD Revenue Received	Revenues Board Supplement		
				Current Revenue Received	Remaining Balance	%Us
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6451 Del Earned Income Tax						
002 Millvale	0.00	0.00	179.71	0.00	-179.71	-999
003 Reserve	0.00	0.00	2,194.23	0.00	-2,194.23	-999
6451 Function (R) Total	0.00	0.00	2,373.94	0.00	-2,373.94	-999
6510 Earnings On Investments						
000 TO BE DISTRIBUTED	350,000.00	0.00	326,322.42	46,160.96	23,677.58	93
6510 Function (R) Total	350,000.00	0.00	326,322.42	46,160.96	23,677.58	93
6710 Admission-student Events						
000 TO BE DISTRIBUTED	53,250.00	0.00	48,108.00	0.00	5,142.00	90
6710 Function (R) Total	53,250.00	0.00	48,108.00	0.00	5,142.00	90
6740 Athletic Physicals						
000 TO BE DISTRIBUTED	1,500.00	0.00	0.00	0.00	1,500.00	0
6740 Function (R) Total	1,500.00	0.00	0.00	0.00	1,500.00	0
6831 Federal Pass Through Revenues						
000 TO BE DISTRIBUTED	6,200.00	0.00	0.00	0.00	6,200.00	0
6831 Function (R) Total	6,200.00	0.00	0.00	0.00	6,200.00	0
6832 IDEA Federal Pass Through Funds						
000 TO BE DISTRIBUTED	892,668.00	0.00	884,706.10	0.00	7,961.90	99
6832 Function (R) Total	892,668.00	0.00	884,706.10	0.00	7,961.90	99
6890 Other Revenue From Intermediate Src						
000 TO BE DISTRIBUTED	0.00	0.00	13,147.20	0.00	-13,147.20	-999
6890 Function (R) Total	0.00	0.00	13,147.20	0.00	-13,147.20	-999
6910 Rentals						
005 Athletic Fields	20,000.00	0.00	2,060.25	0.00	17,939.75	10
006 Classrooms	15,000.00	0.00	21,062.00	6,524.00	-6,062.00	140
007 Gymnasiums	10,000.00	0.00	7,115.00	1,837.50	2,885.00	71
6910 Function (R) Total	45,000.00	0.00	30,237.25	8,361.50	14,762.75	67

**Shaler Area School District
 2019-2020
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/20

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Revenues Board Supplement Remaining Balance	%Us
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6920 Contrib. & Donations From Prvt. Src						
000 TO BE DISTRIBUTED	9,000.00	0.00	13,691.10	5,175.00	-4,691.10	152
6920 Function (R) Total	9,000.00	0.00	13,691.10	5,175.00	-4,691.10	152
6942 Summer School Tuition						
000 TO BE DISTRIBUTED	25,000.00	0.00	22,065.00	0.00	2,935.00	88
6942 Function (R) Total	25,000.00	0.00	22,065.00	0.00	2,935.00	88
6980 Rev From Community Act						
000 TO BE DISTRIBUTED	40,000.00	0.00	41,976.50	21,571.00	-1,976.50	104
095 Fitness Program	6,000.00	0.00	3,542.00	2,186.00	2,458.00	59
096 STEAM CAMP	5,000.00	0.00	0.00	0.00	5,000.00	0
6980 Function (R) Total	51,000.00	0.00	45,518.50	23,757.00	5,481.50	89
6991 Refunds						
000 TO BE DISTRIBUTED	2,500.00	0.00	83,555.48	43,256.00	-81,055.48	3342
6991 Function (R) Total	2,500.00	0.00	83,555.48	43,256.00	-81,055.48	3342
6999 All Other Revenues Not Specified Above						
000 TO BE DISTRIBUTED	30,000.00	0.00	2,557.76	199.23	27,442.24	8
6999 Function (R) Total	30,000.00	0.00	2,557.76	199.23	27,442.24	8
6000 Function (R) Total	55,236,100.00	0.00	49,832,299.10	1,606,400.50	5,403,800.90	90
7000 Revenue - State Sources						
7110 Basic Instr Subsidies						
000 TO BE DISTRIBUTED	11,734,342.00	0.00	1,624,315.00	0.00	10,110,027.00	13
7110 Function (R) Total	11,734,342.00	0.00	1,624,315.00	0.00	10,110,027.00	13
7111 Staff Development Subsidy						
000 TO BE DISTRIBUTED	1,490,000.00	0.00	3,325,015.73	0.00	-1,835,015.73	223
7111 Function (R) Total	1,490,000.00	0.00	3,325,015.73	0.00	-1,835,015.73	223
7112 Remediation Subsidy						
000 TO BE DISTRIBUTED	0.00	0.00	716,316.83	0.00	-716,316.83	-999
7112 Function (R) Total	0.00	0.00	716,316.83	0.00	-716,316.83	-999

**Shaler Area School District
2019-2020
Revenue Accounts - with Activity Only**

Ending Date: 01/31/20

	Anticipated Revenue	Adjustments	YTD Revenue Received	Revenues Board Supplement		
				Current Revenue Received	Remaining Balance	%Us
ALL						
10 Fund 10						
7000 Revenue - State Sources						
7160 1305 & 1306 Tuition						
000 TO BE DISTRIBUTED	25,000.00	0.00	0.00	0.00	25,000.00	0
7160 Function (R) Total	25,000.00	0.00	0.00	0.00	25,000.00	0
7271 Sp Ed-reg Progm						
000 TO BE DISTRIBUTED	3,644,465.00	0.00	2,127,190.00	531,625.00	1,517,275.00	58
7271 Function (R) Total	3,644,465.00	0.00	2,127,190.00	531,625.00	1,517,275.00	58
7311 TRANSPORTATION						
000 TO BE DISTRIBUTED	1,600,000.00	0.00	1,111,241.74	0.00	488,758.26	69
7311 Function (R) Total	1,600,000.00	0.00	1,111,241.74	0.00	488,758.26	69
7312 TRANSPORTATION SUB						
000 TO BE DISTRIBUTED	150,000.00	0.00	62,948.00	0.00	87,052.00	41
7312 Function (R) Total	150,000.00	0.00	62,948.00	0.00	87,052.00	41
7320 Subsidy/rental & Sf Pmt						
000 TO BE DISTRIBUTED	300,000.00	0.00	46,009.56	0.00	253,990.44	15
7320 Function (R) Total	300,000.00	0.00	46,009.56	0.00	253,990.44	15
7330 Subs/medical & Dental						
000 TO BE DISTRIBUTED	75,000.00	0.00	0.00	0.00	75,000.00	0
7330 Function (R) Total	75,000.00	0.00	0.00	0.00	75,000.00	0
7340 Property Tax Relief Pmt						
000 TO BE DISTRIBUTED	2,041,241.00	0.00	2,040,754.63	0.00	486.37	99
7340 Function (R) Total	2,041,241.00	0.00	2,040,754.63	0.00	486.37	99
7505 READY TO LEARN GRANT						
000 TO BE DISTRIBUTED	706,471.00	0.00	706,471.00	0.00	0.00	100
7505 Function (R) Total	706,471.00	0.00	706,471.00	0.00	0.00	100
7506 PA Smart Grant						
000 TO BE DISTRIBUTED	0.00	0.00	16,109.00	0.00	-16,109.00	-999
7506 Function (R) Total	0.00	0.00	16,109.00	0.00	-16,109.00	-999

**Shaler Area School District
 2019-2020
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/20

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Revenues Board Supplement Remaining Balance	%Us
ALL						
10 Fund 10						
7000 Revenue - State Sources						
7820 Retirement Subsidy						
000 TO BE DISTRIBUTED	6,665,500.00	0.00	3,122,038.51	0.00	3,543,461.49	46
7820 Function (R) Total	6,665,500.00	0.00	3,122,038.51	0.00	3,543,461.49	46
7000 Function (R) Total	28,432,019.00	0.00	14,898,410.00	531,625.00	13,533,609.00	52
8000 Revenue - Federal Source						
8514 Nclb-title I-improving Academic Ach						
000 TO BE DISTRIBUTED	645,000.00	0.00	280,764.97	40,029.00	364,235.03	43
8514 Function (R) Total	645,000.00	0.00	280,764.97	40,029.00	364,235.03	43
8515 Nclb-title II-preparing Teachers						
000 TO BE DISTRIBUTED	0.00	0.00	129,830.90	9,095.64	-129,830.90	-999
8515 Function (R) Total	0.00	0.00	129,830.90	9,095.64	-129,830.90	-999
8516 Title I Program Improvement						
000 TO BE DISTRIBUTED	1,000.00	0.00	0.00	0.00	1,000.00	0
8516 Function (R) Total	1,000.00	0.00	0.00	0.00	1,000.00	0
8517 Nclb-title IV-21st Century Sch						
000 TO BE DISTRIBUTED	0.00	0.00	20,560.66	3,048.79	-20,560.66	-999
8517 Function (R) Total	0.00	0.00	20,560.66	3,048.79	-20,560.66	-999
8810 Medical Assistance-access						
000 TO BE DISTRIBUTED	400,000.00	0.00	120,436.22	0.00	279,563.78	30
8810 Function (R) Total	400,000.00	0.00	120,436.22	0.00	279,563.78	30
8000 Function (R) Total	1,046,000.00	0.00	551,592.75	52,173.43	494,407.25	52
9000 Other Financing Sources						
9999 Fund Balance						
000 TO BE DISTRIBUTED	3,854,773.00	0.00	0.00	0.00	3,854,773.00	0
9999 Function (R) Total	3,854,773.00	0.00	0.00	0.00	3,854,773.00	0
9000 Function (R) Total	3,854,773.00	0.00	0.00	0.00	3,854,773.00	0
10 Fund (R) Total	88,568,892.00	0.00	65,282,301.85	2,190,198.93	23,286,590.15	73
Report Totals	88,568,892.00	0.00	65,282,301.85	2,190,198.93	23,286,590.15	73

**SHALER AREA SCHOOL DISTRICT
FUND PROFILES & INVESTMENTS**

Jan-20

GENERAL FUND

Beginning Balance January 1, 2020		\$33,035,280.62
Receipts	\$2,140,691.46	
Disbursements	\$6,334,521.03	
Ending Balance January 31, 2020		\$28,841,451.05

SUMMARY OF INVESTMENTS - GENERAL FUND

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	1.32%	LIQUID	\$5,257,455.81
PSDLAF	MAX	1.32%	LIQUID	\$84,302.27
PSDLAF	MAX	1.32%	LIQUID	\$114.54
PSDLAF	FLEX	1.60%	LIQUID	\$7,020,000.00
PSDLAF	FLEX	1.50%	LIQUID	\$1,000,000.00
PSDLAF	FLEX	1.50%	LIQUID	\$5,180,000.00
PSDLAF	FLEX	1.55%	US TREASURY	\$1,991,060.00
PSDLAF	FLEX	1.70%	LIQUID	\$2,000,000.00
PSDLAF	FLEX	1.55%	US TREASURY	\$1,998,714.00
PSDLAF	FLEX	1.55%	US TREASURY	\$1,985,200.00
PLGIT	CLASS	1.52%	LIQUID	\$84.61
PLGIT	I-CLASS	1.65%	LIQUID	\$2,215,322.70
PLGIT	CD	2.21%	2/3/2020	\$247,000.00
PLGIT	CD	2.35%	2/3/2020	\$247,000.00
PLGIT	CD	2.30%	8/4/2020	\$244,000.00
PLGIT	CD	2.30%	8/4/2020	\$244,000.00
PLGIT	CD	2.30%	8/4/2020	\$244,000.00
Total				\$29,958,253.93

FUND PROFILES & INVESTMENTS

Jan-20

Page 2

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

Beginning Balance January 1, 2020		\$337,658.32
Receipts	\$429.88	
Disbursements	\$0.00	
Ending Balance January 31, 2020		\$338,088.20

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	1.32%	LIQUID	\$38,088.20
PSDLAF	MAX	1.50%	LIQUID	\$300,000.00
TOTAL				\$338,088.20

CAFETERIA FUND

Beginning Balance January 1, 2020		\$307,761.13
Receipts	\$191,048.06	
Disbursements	\$209,479.54	
Ending Balance January 31, 2020		\$289,329.65

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	1.36%	LIQUID	\$289,329.65
Total				\$289,329.65

FUND PROFILES & INVESTMENTS

Jan-20

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BOND FUND

Beginning Balance January 1, 2020		\$1,550,900.96
Receipts	\$1,972.00	
Disbursements	\$8,752.25	
Ending Balance January 31, 2020		\$1,544,120.71

SUMMARY OF INVESTMENTS - BOND FUND

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	FLEX	1.32%	LIQUID	\$44,120.71
PSDLAF	FLEX	1.50%	LIQUID	\$1,500,000.00
Total				\$1,544,120.71

2019 BOND FUND

Beginning Balance January 1, 2020		\$11,522,073.89
Receipts	\$16,131.28	
Disbursements	\$0.00	
Ending Balance January 31, 2020		\$11,538,205.17

SUMMARY OF INVESTMENTS - BOND FUND

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	FLEX	1.32%	LIQUID	\$122,073.89
PSDLAF	FLEX	1.60%	LIQUID	\$11,400,000.00
Total				\$11,522,073.89

Date: 02/10/20
Time: 16:26:10
Release Dates 08/31/07 - 06/10/20

Shaler Area School District
Invoices Payables 2019-2020
Vendor # 01BB - rai21

Page: 1
BAR046j
Invoice # 0002595 - WPN5676

19-20 Year

Vendor #	Vendor Name	Description	Acct #	Amount
FLD17	FIELDTURF USA INC	SAHS BILES FIELD	4600.450	\$26,206.42
HHS53	HHS DR	HHS DR .5 FEE PHASE 1 PROJECTS	4600.330	\$41,345.00
MAR34	MARSA, INC	SAES ROOF MARSA #7 MASONRY	4600.450	\$8,587.90
			Report Total	\$76,139.32

Shaler Area Elementary School
Quarterly Report
ACTIVITIES ACCOUNT

From: 12/01/2019
To : 12/31/2019

Ending Balance on statement dated 12/31/2019 ->	22808.31
Add: Outstanding Deposits (Bank Deposits) -> +	0.00
Less: Outstanding Checks -> -	1275.75
	21532.56
Cash Balance as of 12/31/2019 ->	21532.56

Cash Balance for Checking as of 12/01/2019 ->	20077.92
Add: Total Deposits (Bank Deposits) -> +	4032.06
Less: Total Checks and Withdrawals -> -	1301.67
	22808.31
Cash Balance as of 12/31/2019 ->	22808.31

Summary of Asset Accounts

Account	Beg. Bal.	Recpt/JV	Disb/JV	Transfers	End. Bal.
000930 Petty Cash	0.00	0.00	0.00	0.00	0.00
000991 Cash On Hand	0.00	4032.06	0.00	-4032.06	0.00
000992 Checking	20077.92	0.00	1301.67	4032.06	22808.31
000993 Savings	0.00	0.00	0.00	0.00	0.00
000994 Investments	0.00	0.00	0.00	0.00	0.00
Asset Totals	20077.92	4032.06	1301.67	0.00	22808.31

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: 1/14/20
Date: 1/14/20

Shaler Area Elementary School
Quarterly Report

From: 07/01/2019
To : 12/31/2019

Activities Account

From Account: 104
To Account: 810

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000105 class of 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000150 General Activities	6521.86	3425.45	-1199.77	0.00	8747.54	0.00	8747.54
000160 Titan Shop	3847.19	1473.20	-1616.16	0.00	3704.23	0.00	3704.23
000260 Apples for Students	2993.00	1342.75	-2685.50	0.00	1650.25	0.00	1650.25
000280 Yearbook (Memory Book)	3876.76	5113.00	-3318.31	0.00	5671.45	0.00	5671.45
000305 Arts and Crafts Club	191.81	0.00	0.00	0.00	191.81	0.00	191.81
000310 Bowling Club	2306.79	2430.00	-2800.45	0.00	1936.34	0.00	1936.34
000320 Zoo Bus	0.00	1275.75	-1275.75	0.00	0.00	0.00	0.00
000330 Golf Club	1.76	0.00	0.00	0.00	1.76	0.00	1.76
000350 Photo Club	74.93	0.00	0.00	0.00	74.93	0.00	74.93
000360 Winter Sports	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000370 World Culture	46.46	0.00	0.00	0.00	46.46	0.00	46.46
000380 Framing Craft Club	46.33	0.00	0.00	0.00	46.33	0.00	46.33
000390 Grant Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000400 Running Club	5.26	0.00	0.00	0.00	5.26	0.00	5.26
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
000601 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	637.74	169.21	-75.00	0.00	731.95	0.00	731.95
Group Total	20549.89	15229.36	-12970.94	0.00	22808.31	0.00	22808.31
Grand Total	20549.89	15229.36	-12970.94	0.00	22808.31	0.00	22808.31

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: 1/1/20
Principal: [Signature] Date: 1/14/20

Shaler Area Elementary School
Quarterly Report
Special Account

From: 07/01/2019

From Account: 500

To : 12/31/2019

To Account: 810

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
000500 Gardening Club	9.05	0.00	0.00	0.00	9.05	0.00	9.05
000501 Music Dept/Cynthia	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000502 PPG Grant-DiDiano 4th	15.58	0.00	0.00	0.00	15.58	0.00	15.58
000503 Clerical Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000504 Music Dept	149.43	103.70	0.00	0.00	253.13	0.00	253.13
000505 Science Fair	434.47	0.00	0.00	0.00	434.47	0.00	434.47
000506 Conservatory	2018.65	300.00	-49.99	0.00	2268.66	0.00	2268.66
000508 Strings	781.55	232.00	-186.37	0.00	827.18	0.00	827.18
000509 chorus	500.00	0.00	0.00	0.00	500.00	0.00	500.00
000510 Band Account	659.41	593.00	-316.49	0.00	935.92	0.00	935.92
000515 Book Fair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000520 Titan Trail	8495.21	2053.75	-2343.11	0.00	8205.85	0.00	8205.85
000530 ROBOTICS	537.99	110.00	-235.00	0.00	412.99	0.00	412.99
000540 Flower Fund	654.81	0.00	-538.00	0.00	116.81	0.00	116.81
000550 Library Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000555 Robert C. Bergetrom Bk	355.41	66.65	-6.33	0.00	415.73	0.00	415.73
000560 Lost Books	282.58	0.00	0.00	0.00	282.58	0.00	282.58
000570 Musical	1899.94	0.00	0.00	0.00	1899.94	0.00	1899.94
000580 Titan Fund	61.28	0.00	0.00	0.00	61.28	0.00	61.28
000590 Misc. In & Out	-6.00	246.00	0.00	0.00	240.00	0.00	240.00
000600 SAES Singers	619.49	232.00	-148.80	0.00	702.69	0.00	702.69
000610 PPG Grant/Carlisle/6ht	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000640 Talent Show	813.37	0.00	0.00	0.00	813.37	0.00	813.37
000660 Charles Gray Perf.	1708.16	967.00	-696.46	0.00	1978.70	0.00	1978.70
000700 PPG/Grant-Oros	1660.94	0.00	0.00	0.00	1660.94	0.00	1660.94
000810 Interest	912.41	185.24	-900.00	0.00	197.65	0.00	197.65
Group Total	22563.73	5089.34	-5420.55	0.00	22232.52	0.00	22232.52
Grand Total	22563.73	5089.34	-5420.55	0.00	22232.52	0.00	22232.52

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: 1/13/20
Principal: [Signature] Date: 1/13/20

**Shaler Area High School Special Account
General Ledger Report
Financial Report**

SAHS SPECIAL ACCOUNT

From Date:	10/1/2019
To Date:	12/31/2019

From Acct:	I
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000770	Textbooks & Locks	\$1,768.95	\$20.00	\$0.00	\$0.00	\$1,788.95	\$0.00	\$1,788.95
000775	Calculators	\$589.28	\$0.00	\$0.00	\$0.00	\$589.26	\$0.00	\$589.26
000776	Hall of Fame	\$1,264.96	\$1,375.00	(\$2,289.36)	\$0.00	\$350.60	\$0.00	\$350.60
000778	Bill Suit Scholarship	\$1,370.00	\$0.00	\$0.00	\$0.00	\$1,370.00	\$0.00	\$1,370.00
000779	B.Suit Hall of Fame Schol	\$10,111.00	\$1,212.00	\$0.00	\$0.00	\$11,323.00	\$0.00	\$11,323.00
000780	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000785	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000799	Misc. In/Out	(\$111.07)	\$4,456.00	(\$4,344.93)	\$0.00	\$0.00	\$0.00	\$0.00
000800	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000801	Phys. Ed. Dept.	\$0.62	\$270.00	(\$270.00)	\$0.00	\$0.62	\$0.00	\$0.62
000810	Interest	\$7,005.16	\$574.87	\$0.00	\$0.00	\$7,580.03	\$0.00	\$7,580.03
Group Total		\$170,281.01	\$35,648.87	(\$35,045.01)	\$0.00	\$170,884.87	\$0.00	\$170,884.87
Activity Accounts Grand Total		\$170,281.01	\$35,648.87	(\$35,045.01)	\$0.00	\$170,884.87	\$0.00	\$170,884.87

**Shaler Area High School Special Account
General Ledger Report
Financial Report
SAHS SPECIAL ACCOUNT**

From Date:	10/1/2019
To Date:	12/31/2019

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
990	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	Cash On Hand	\$820.00	\$0.00	\$0.00	(\$820.00)	\$0.00	\$0.00	\$0.00
992	Checking	\$169,461.01	\$35,648.87	(\$35,045.01)	\$820.00	\$170,884.87	\$0.00	\$170,884.87
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$170,281.01	\$35,648.87	(\$35,045.01)	\$0.00	\$170,884.87	\$0.00	\$170,884.87

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: Mary Lynn McKee Date: 01/02/20
 Activities Director: [Signature] Date: 01/02/20

**Shaler Area High School Activities Account
General Ledger Report
Financial Report**

SAHS ACTIVITIES ACCOUNT

From Date:	10/1/2019
To Date:	12/31/2019

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recept/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000100	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$6,456.65	\$8,003.00	(\$4,685.85)	\$0.00	\$9,773.80	\$0.00	\$9,773.80
000114	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000115	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000116	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000117	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000118	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000119	Class of 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000120	Titan Shop	\$19,118.53	\$5,060.07	(\$6,359.16)	(\$2,394.50)	\$15,424.94	\$0.00	\$15,424.94
000130	In & Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000150	Student Parking	\$8,355.00	\$1,215.00	\$0.00	\$0.00	\$9,570.00	\$0.00	\$9,570.00
000160	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000190	Charity Fund	\$3,880.78	\$1,803.00	(\$1,392.48)	\$0.00	\$4,291.30	\$0.00	\$4,291.30
000195	Powder Puff	\$29.25	\$3,960.00	(\$3,960.10)	\$0.00	\$29.15	\$0.00	\$29.15
000200	Pepsi Fund	\$828.33	\$10,004.02	(\$6,350.05)	\$0.00	\$4,482.30	\$0.00	\$4,482.30
000205	Shaler Palooza	\$2.96	\$0.00	\$0.00	\$0.00	\$2.96	\$0.00	\$2.96
000220	Class of 2020	\$24,017.93	\$437.53	(\$2,500.00)	\$805.00	\$22,560.46	\$0.00	\$22,560.46
000221	Class of 2021	\$18,986.50	\$1,284.00	\$0.00	\$605.00	\$20,875.50	\$0.00	\$20,875.50
000222	Class of 2022	\$16,369.89	\$1,512.50	\$0.00	\$605.00	\$18,487.39	\$0.00	\$18,487.39
000223	Class of 2023	\$11,743.73	\$1,265.00	\$0.00	\$605.00	\$13,613.73	\$0.00	\$13,613.73
000224	Class of 2024	\$6,532.38	\$0.00	\$0.00	\$0.00	\$6,532.38	\$0.00	\$6,532.38
000225	Class of 2025	\$3,435.26	\$0.00	\$0.00	\$0.00	\$3,435.26	\$0.00	\$3,435.26
000226	Class of 2026	\$1,695.00	\$0.00	\$0.00	\$0.00	\$1,695.00	\$0.00	\$1,695.00
000227	Class of 2027	\$2,475.00	\$0.00	\$0.00	\$0.00	\$2,475.00	\$0.00	\$2,475.00
000228	Class of 2028	\$1,090.00	\$0.00	\$0.00	\$0.00	\$1,090.00	\$0.00	\$1,090.00
000240	Oracle (Newspaper)	\$5,660.24	\$630.00	(\$327.00)	\$0.00	\$5,963.24	\$0.00	\$5,963.24
000250	Yearbook	\$89,650.09	\$32,435.00	(\$29,400.89)	\$0.00	\$92,684.20	\$0.00	\$92,684.20
000300	Basketball (Girls)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000305	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000310	Cross Country	\$47.87	\$0.00	\$0.00	\$0.00	\$47.87	\$0.00	\$47.87
000315	Golf (Boys)	\$250.67	\$0.00	\$0.00	\$0.00	\$250.67	\$0.00	\$250.67
000316	Golf (Girls)	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00

**Shaler Area High School Activities Account
General Ledger Report**

**Financial Report
SAHS ACTIVITIES ACCOUNT**

From Date:	10/1/2019
To Date:	12/31/2019

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000320	Football	\$156.94	\$0.00	\$0.00	\$0.00	\$156.94	\$0.00	\$156.94
000325	Sports Medicine	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000330	Tennis	\$1,186.05	\$1,380.90	(\$658.49)	\$0.00	\$1,910.46	\$0.00	\$1,910.46
000335	Swimming	\$486.00	\$0.00	\$0.00	\$0.00	\$486.00	\$0.00	\$486.00
000340	Track	\$855.75	\$0.00	\$0.00	\$0.00	\$855.75	\$0.00	\$855.75
000345	Ultimate Frisbee	\$263.10	\$0.00	\$0.00	\$0.00	\$263.10	\$0.00	\$263.10
000350	Golf Facility Fund	\$3,496.35	\$0.00	\$0.00	\$0.00	\$3,496.35	\$0.00	\$3,496.35
000355	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000360	Volleyball	\$1.21	\$380.00	(\$380.00)	\$0.00	\$1.21	\$0.00	\$1.21
000365	Softball	\$26.13	\$0.00	\$0.00	\$0.00	\$26.13	\$0.00	\$26.13
000370	Bowling Team	\$3,672.78	\$989.83	(\$1,229.99)	(\$25.50)	\$3,407.12	\$0.00	\$3,407.12
000375	Wrestling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000400	Lacrosse (Girls)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000405	Orchestra/Strings	\$213.65	\$0.00	\$0.00	\$0.00	\$213.65	\$0.00	\$213.65
000410	Band	\$1,697.76	\$320.11	\$9.25	\$0.00	\$2,027.12	\$0.00	\$2,027.12
000412	Drumline	\$698.38	\$0.00	\$0.00	\$0.00	\$698.38	\$0.00	\$698.38
000415	Global Scholars	\$0.00	\$152.00	(\$152.00)	\$0.00	\$0.00	\$0.00	\$0.00
000420	Cheerleaders	\$3,640.27	\$1,765.00	(\$1,378.39)	\$0.00	\$4,026.88	\$0.00	\$4,026.88
000430	Choir	\$4,721.40	\$2,611.00	(\$3,208.32)	\$0.00	\$4,124.08	\$0.00	\$4,124.08
000440	Dance Team	\$1,737.62	\$1,592.44	(\$1,136.65)	\$0.00	\$2,193.41	\$0.00	\$2,193.41
000450	Majorettes	\$447.97	\$0.00	\$0.00	\$0.00	\$447.97	\$0.00	\$447.97
000460	Musical	\$27,333.50	\$0.00	(\$19,887.66)	\$0.00	\$7,445.84	\$0.00	\$7,445.84
000470	Silk Line	\$614.23	\$0.00	\$0.00	\$0.00	\$614.23	\$0.00	\$614.23
000505	English Honor Society	\$988.56	\$933.50	(\$38.97)	\$0.00	\$1,893.09	\$0.00	\$1,893.09
000510	Art Honor Society	\$1,440.77	\$1,180.00	(\$341.37)	\$0.00	\$2,279.40	\$0.00	\$2,279.40
000515	Student Productions	\$14,733.37	\$7,327.56	(\$13,352.97)	\$0.00	\$8,707.96	\$0.00	\$8,707.96
000520	Ecology Club	\$0.99	\$0.00	\$0.00	\$0.00	\$0.99	\$0.00	\$0.99
000522	Math Honor Society	\$1,814.00	\$620.00	(\$340.00)	\$0.00	\$2,094.00	\$0.00	\$2,094.00
000525	Latin Honor Society	\$427.21	\$1,279.00	(\$634.00)	\$0.00	\$1,072.21	\$0.00	\$1,072.21
000530	French Honor Society	\$567.04	\$967.00	(\$1,165.00)	\$0.00	\$389.04	\$0.00	\$389.04
000535	Outdoors Club	\$350.03	\$0.00	\$0.00	\$0.00	\$350.03	\$0.00	\$350.03
000540	S.A.T.V.	\$1,804.19	\$338.00	(\$767.83)	\$0.00	\$1,354.36	\$0.00	\$1,354.36
000545	Youth Advocacy League	\$2,325.45	\$0.00	(\$527.42)	\$0.00	\$1,798.03	\$0.00	\$1,798.03
000546	Y.A.L. Seeds of Hope	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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

**Shaler Area High School Activities Account
General Ledger Report
Financial Report**

SAHS ACTIVITIES ACCOUNT

From Date:	10/1/2019
To Date:	12/31/2019

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000555	Japanese Honor Society	\$843.61	\$103.00	(\$112.75)	\$0.00	\$833.86	\$0.00	\$833.86
000558	Robotics	\$244.18	\$0.00	\$0.00	\$0.00	\$244.18	\$0.00	\$244.18
000560	Ski Club	\$2,669.83	\$0.00	\$0.00	\$0.00	\$2,669.83	\$0.00	\$2,669.83
000562	S.P.A.C.E.	\$219.50	\$206.00	\$0.00	\$0.00	\$425.50	\$0.00	\$425.50
000565	Titan Service Club	\$3,125.73	\$160.00	(\$154.51)	\$0.00	\$3,131.22	\$0.00	\$3,131.22
000570	Spanish Honor Society	\$133.59	\$0.00	\$0.00	\$0.00	\$133.59	\$0.00	\$133.59
000575	Holo. History Club	\$2,238.63	\$159.00	(\$447.23)	\$0.00	\$1,950.40	\$0.00	\$1,950.40
000580	Science Club	\$361.55	\$2,903.00	(\$236.44)	\$0.00	\$3,028.11	\$0.00	\$3,028.11
000585	Future Teachers	\$742.52	\$0.00	\$0.00	\$0.00	\$742.52	\$0.00	\$742.52
000590	Titan Varsity	\$5,578.95	\$0.00	(\$259.81)	\$0.00	\$5,319.14	\$0.00	\$5,319.14
000595	Future Business Leaders	\$485.00	\$0.00	\$0.00	\$0.00	\$485.00	\$0.00	\$485.00
000600	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000810	Interest	\$12,335.70	\$1,128.01	\$0.00	\$0.00	\$13,463.71	\$0.00	\$13,463.71
Group Total		\$326,038.73	\$94,124.47	(\$101,394.28)	\$0.00	\$318,768.92	\$0.00	\$318,768.92
Activity Accounts Grand Total		\$326,038.73	\$94,124.47	(\$101,394.28)	\$0.00	\$318,768.92	\$0.00	\$318,768.92

**Shaler Area High School Activities Account
General Ledger Report
Financial Report
SAHS ACTIVITIES ACCOUNT**

From Date:	10/1/2019
To Date:	12/31/2019

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
990	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	Cash On Hand	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
992	Checking	\$301,038.73	\$94,124.47	(\$101,394.28)	\$0.00	\$293,768.92	\$0.00	\$293,768.92
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	Investments	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
General Ledger Grand Total		\$326,038.73	\$94,124.47	(\$101,394.28)	\$0.00	\$318,768.92	\$0.00	\$318,768.92

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: Mary Lynn Miskic Date: 01/02/20
 Activities Director: [Signature] Date: 01/02/20

**Shaler Area School District
 Activity Account
 October 2019-2020**

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACTIVITY PROJECTS - SAMS	461.13	0.00	461.13	0.00
ART CLUB - SAMS	0.00	0.00	0.00	0.00
BAND - SAMS	2,241.54	0.00	80.00	2,161.54
BANK INTEREST AND FEES - SAMS	281.43	75.80	0.00	357.23
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	65.32	0.00	0.00	65.32
CHORUS - SAMS	688.09	0.00	0.00	688.09
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2024 - SAMS	1,220.87	0.00	0.00	1,220.87
CLASS OF 2025 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2026 - SAMS	0.00	0.00	0.00	0.00
ES CLASS - SAMS	0.00	0.00	0.00	0.00
FACS - SAMS	102.38	0.00	0.00	102.38
GATE CLASS - SAMS	67.02	0.00	0.00	67.02
HEALTH AND PE CLUB - SAMS	3,634.21	0.00	0.00	3,634.21
HISTORY CLUB - SAMS	262.55	1,800.00	0.00	2,062.55
INTRA DISTRICT OBLIGATION	8.75	70.10	0.00	78.85
Interfund Accounts Receivable	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	66.56	43.00	0.00	109.56
JUNIOR CLASSIC LEAGUE - SAMS	145.67	0.00	0.00	145.67
LIBRARY CLUB - SAMS	1,287.49	0.00	0.00	1,287.49
MUSICAL - SAMS	9,524.72	0.00	0.00	9,524.72
NATURE/OUTDOOR CLUB	188.31	0.00	0.00	188.31
ORCHESTRA ACCOUNT - SAMS	234.65	0.00	0.00	234.65
SCHOOL PLAY - SAMS	4,411.47	3,569.25	1,585.52	6,395.20
SCHOOL STORE - SAMS	5,696.93	264.46	339.34	5,622.05
SKI CLUB - SAMS	823.08	25.00	0.00	848.08
SS ENRICHMENT - SAMS	0.00	0.00	0.00	0.00
STUDENT ACTIVITIES - SAMS	17,574.26	13,211.11	38.50	30,746.87
STUDENT COUNCIL - SAMS	433.40	0.00	0.00	433.40
SWPBIS - SAMS	0.00	0.00	0.00	0.00
TALENT SHOW - SAMS	1,102.63	0.00	0.00	1,102.63
TEAM 7 BLUE ACCOUNT - SAMS	200.00	0.00	0.00	200.00
TEAM 7 RED ACCOUNT - SAMS	200.00	0.00	0.00	200.00
TEAM 7 WHITE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TRACK CLUB - SAMS	180.86	0.00	0.00	180.86
YEARBOOK - SAMS	548.30	0.00	0.00	548.30
YOUTH ADVOCACY LEAGUE - SAMS	134.61	0.00	0.00	134.61
Total Account Balance	51,786.23	19,058.72	2,504.49	68,340.46

Shaler Area School District
 Activity Account
 November 2019-2020

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACIVITY PROJECTS - SAMS	0.00	0.00	0.00	0.00
ART CLUB - SAMS	0.00	0.00	0.00	0.00
BAND - SAMS	2,161.54	0.00	0.00	2,161.54
BANK INTEREST AND FEES - SAMS	357.23	74.84	0.00	432.07
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	65.32	0.00	0.00	65.32
CHORUS - SAMS	688.09	0.00	0.00	688.09
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2024 - SAMS	1,220.87	0.00	0.00	1,220.87
CLASS OF 2025 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2026 - SAMS	0.00	0.00	0.00	0.00
ES CLASS - SAMS	0.00	0.00	0.00	0.00
FACS - SAMS	102.38	0.00	0.00	102.38
GATE CLASS - SAMS	67.02	0.00	0.00	67.02
HEALTH AND PE CLUB - SAMS	3,634.21	3,370.00	0.00	7,004.21
HISTORY CLUB - SAMS	2,062.55	160.00	1,820.00	402.55
INTRA DISTRICT OBLIGATION	78.85	2.90	0.00	81.75
Interfund Accounts Receivable	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	109.56	0.00	0.00	109.56
JUNIOR CLASSIC LEAGUE - SAMS	145.67	0.00	0.00	145.67
LIBRARY CLUB - SAMS	1,287.49	0.00	0.00	1,287.49
MUSICAL - SAMS	9,524.72	0.00	821.30	8,703.42
NATURE/OUTDOOR CLUB	188.31	0.00	0.00	188.31
ORCHESTRA ACCOUNT - SAMS	234.65	0.00	0.00	234.65
SCHOOL PLAY - SAMS	6,395.20	0.00	294.08	6,101.12
SCHOOL STORE - SAMS	5,622.05	193.80	277.20	5,538.65
SKI CLUB - SAMS	848.08	0.00	0.00	848.08
SS ENRICHMENT - SAMS	0.00	0.00	0.00	0.00
STUDENT ACTIVITIES - SAMS	30,746.87	3,803.00	9,492.45	25,057.42
STUDENT COUNCIL - SAMS	433.40	0.00	0.00	433.40
SWPBIS - SAMS	0.00	0.00	0.00	0.00
TALENT SHOW - SAMS	1,102.63	0.00	0.00	1,102.63
TEAM 7 BLUE ACCOUNT - SAMS	200.00	0.00	0.00	200.00
TEAM 7 RED ACCOUNT - SAMS	200.00	0.00	0.00	200.00
TEAM 7 WHITE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TRACK CLUB - SAMS	180.86	0.00	0.00	180.86
YEARBOOK - SAMS	548.30	0.00	0.00	548.30
YOUTH ADVOCACY LEAGUE - SAMS	134.61	0.00	0.00	134.61
Total Account Balance	68,340.46	7,604.54	12,705.03	63,239.97

Shaler Area School District
 Activity Account
 December 2019-2020

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACIVITY PROJECTS - SAMS	0.00	0.00	0.00	0.00
ART CLUB - SAMS	0.00	0.00	0.00	0.00
BAND - SAMS	2,161.54	0.00	0.00	2,161.54
BANK INTEREST AND FEES - SAMS	432.07	73.49	0.00	505.56
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	65.32	0.00	0.00	65.32
CHORUS - SAMS	688.09	0.00	0.00	688.09
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2024 - SAMS	1,220.87	32.25	0.00	1,253.12
CLASS OF 2025 - SAMS	0.00	32.25	0.00	32.25
CLASS OF 2026 - SAMS	0.00	0.00	0.00	0.00
ES CLASS - SAMS	0.00	0.00	0.00	0.00
FACS - SAMS	102.38	0.00	0.00	102.38
GATE CLASS - SAMS	67.02	0.00	0.00	67.02
HEALTH AND PE CLUB - SAMS	7,004.21	5.00	1,952.25	5,056.96
HISTORY CLUB - SAMS	402.55	0.00	0.00	402.55
INTRA DISTRICT OBLIGATION	81.75	0.00	0.00	81.75
Interfund Accounts Receivable	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	109.56	0.00	0.00	109.56
JUNIOR CLASSIC LEAGUE - SAMS	145.67	0.00	0.00	145.67
LIBRARY CLUB - SAMS	1,287.49	0.00	0.00	1,287.49
MUSICAL - SAMS	8,703.42	0.00	0.00	8,703.42
NATURE/OUTDOOR CLUB	188.31	0.00	0.00	188.31
ORCHESTRA ACCOUNT - SAMS	234.65	0.00	0.00	234.65
SCHOOL PLAY - SAMS	6,101.12	0.00	0.00	6,101.12
SCHOOL STORE - SAMS	5,538.65	90.40	24.99	5,604.06
SKI CLUB - SAMS	848.08	2,181.00	550.00	2,479.08
SS ENRICHMENT - SAMS	0.00	0.00	0.00	0.00
STUDENT ACTIVITIES - SAMS	25,057.42	411.30	417.80	25,050.92
STUDENT COUNCIL - SAMS	433.40	0.00	7.00	426.40
SWPBIS - SAMS	0.00	0.00	0.00	0.00
TALENT SHOW - SAMS	1,102.63	0.00	0.00	1,102.63
TEAM 7 BLUE ACCOUNT - SAMS	200.00	4,268.00	0.00	4,468.00
TEAM 7 RED ACCOUNT - SAMS	200.00	0.00	0.00	200.00
TEAM 7 WHITE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TRACK CLUB - SAMS	180.86	0.00	0.00	180.86
YEARBOOK - SAMS	548.30	0.00	250.00	298.30
YOUTH ADVOCACY LEAGUE - SAMS	134.61	0.00	0.00	134.61
Total Account Balance	63,239.97	7,093.69	3,202.04	67,131.62

Supplement C.2 – Cafeteria Operating Statement December

	Dec <u>2019</u>	YTD <u>2019</u>	Dec <u>2018</u>	YTD <u>2018</u>	Change <u>From 2018</u>
<u>Operating Income:</u>					
Breakfast Sales	4,542.16	24,287.81	4,125.45	20,019.00	4,268.81
Lunch Sales	37,639.85	200,987.65	38,529.30	191,097.85	9,889.80
Ala Carte Sales	29,339.80	161,759.40	29,312.80	141,753.74	20,005.66
Special Function Sales	3,526.91	30,178.79	4,383.00	32,818.30	(2,639.51)
Other Income	155.56	866.67			866.67
Total Operating Income	75,204.28	418,080.32	76,350.55	385,688.89	32,391.43
<u>Operating Expenses:</u>					
Salaries & Benefits	58,277.04	343,623.95	71,089.39	349,920.92	(6,296.97)
Management Fee	1,196.62	7,179.72	1,139.64	6,837.84	341.88
Business Office Exp	1,207.55	7,245.30	2,053.36	12,321.96	(5,076.66)
Upper Management Expense	258.76	1,552.58			1,552.58
Support Service Expense	690.03	4,140.18			4,140.18
Management Payroll	4,575.15	27,450.90	10,474.18	62,845.08	(35,394.18)
Food	54,126.02	317,812.69	59,205.72	346,484.07	(28,671.38)
Inventory Adjustment	(5,790.01)	(14,220.10)	31,707.54	(19,469.63)	5,249.53
Paper & Cleaning	5,540.33	30,531.02	5,520.41	32,964.14	(2,433.12)
Other	1,725.59	25,197.15	1,061.60	13,705.25	11,491.90
Total Operating Expenses	121,807.08	750,513.39	182,251.84	805,609.63	(55,096.24)
EFT Credit/Lunch 4 life		(1,556.80)		(1,055.55)	(501.25)
Net Operating Income (Loss)	(46,602.80)	(330,876.27)	(105,901.29)	(418,865.19)	87,988.92
<u>Non-Operating Income:</u>					
Federal & State Subsidy	66,120.15	373,309.10	71,664.24	361,862.13	11,446.97
Actual Net Income (Loss)	19,517.35	42,432.83	(34,237.05)	(57,003.06)	99,435.89
Guarantee					
<u>Breakfast Serving Days</u>					
Breakfasts Served Days	14	77	15	77	-
Breakfasts Served	8,434	47,536	8,379	40,637	6,899
Average Brk/ Day	602	617	559	528	90
<u>Lunch Serving Days</u>					
Lunches Served Days	14	78	15	78	-
Lunches Served	29,564	162,571	31,736	158,555	4,016
Average Lunches per Day	2,112	2,084	2,116	2,033	51
<u>Ala Carte Sales Days</u>					
Ala Carte Sales Days	14	78	15	78	-
Ala Carte Sales	29,339.80	161,760.16	29,312.80	141,753.74	20,006
Average Ala Carte per Day	2,096	2,074	1,954	1,817	256

Shaler Area School District

**Financial Statements and
Required Supplementary and
Supplementary Information**

**Year Ended June 30, 2019 with
Independent Auditor's Reports**

MaherDuessel

Pursuing the profession while promoting the public good
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SHALER AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2019

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SHALER AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2019

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SHALER AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2019

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Independent Auditor's Report

**Board of Directors
Shaler Area School District**

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 (School District), as of and for the year ended June 30, 2019, 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 presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District, as of June 30, 2019, and the respective changes in its financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, pension information, and other postemployment benefits information, as listed 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.

Supplementary Information

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

The supplementary information as listed in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2020 on our consideration of the 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 solely 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 the effectiveness of the School District's 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 the School District's internal control over financial reporting and compliance.

Maher Duessel

Pittsburgh, Pennsylvania
January 24, 2020

Shaler Area School District
Management's Discussion and Analysis
June 30, 2019

The Management's Discussion and Analysis (MD&A) of Shaler Area School District's (School District) financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2019. The intent of this MD&A 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 MD&A is an element of the reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34, *"Basic Financial Statements - and Management's Discussion and Analysis - for the State and Local Governments."* Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

Financial Highlights

The School District realized more favorable results than originally estimated as the School District budgeted for a loss of \$2.8 million. At year-end, the total General Fund balance decreased \$0.2M from the previous year's \$11.5 million to \$11.3 million.

Several practices had been implemented to aid the School District to operate in a fiscally prudent manner during 2016/2017, and will continue through the future fiscal years, along with additional procedures as needed. Rising Public School Employees' Retirement System (PSERS) costs, debt service increases, capital improvements, and flat level funding from state and federal resources are opposing forces that will be competing for financial resources in the next several years.

In summary, the 2018/2019 financial results are due to a number of items, including a strict enforcement of curtailing expenditures as in the previous three years. As a result of the budget restrictions, there has been savings in equipment, and repairs and rentals. In addition, the results show large savings in benefits. The reduction of benefits included medical coverage as a result of lower rates than budgeted in addition to unemployment, workers compensation and postemployment benefits. Large reductions from budget were also recognized in the areas of transportation costs and property insurance. Overall on the revenue side, the School District experienced higher than anticipated receipts due to a number of factors. The School District's largest revenue source by far is derived locally at 65% of the total actual revenue. Within the local revenue, current real estate taxes make up the largest portion, in which the School District collected \$45.5 million, or 52.6% of total General Fund revenue. Current real estate and earned income taxes along with deed transfers were higher than budgeted. Investment income also increased during the year.

Notably, State revenue showed an increase in the State for the School District's debt reimbursement and minimal increases in the Basic and Special Education subsidies, along with additional applied for specialty grants. Monies received from the Commonwealth of Pennsylvania make up 33% of the School District's total revenue. Revenue received from federal sources, earmarked for certain programs, were higher than budget by \$320K due to unknown funding potential within the budget timeline.

Overall expenditures for the General Fund were approximately \$0.8M less than the original budget.

Employee benefits accounted for the largest portion of the favorable results. Benefits decreased \$499K, which is mostly attributable to medical and Social Security and other expenditures. The required School District's percentage cost of PSERS increased from 33.43% of payroll to 34.29% for fiscal year 2019.

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 added to the Debt Service Fund of the School District.

During June 2019, The School District issued Series 2019 General Obligation Bonds in the amount of \$12,750,000 to be used for various capital improvements and for improvements to various School District facilities and to implement a guaranteed energy savings program pursuant to Act 57 of 1998.

In the fiscal year 2020 budgeting process, the Board of Directors did not adjust the property tax millage, it remains at 23.53 mills.

Using the Financial Statements

The Annual Audit Report consists of a financial section and a single audit section, which is issued to comply with federal guidelines as required by *Government Auditing Standards* and the Uniform Guidance. Within the financial section are the MD&A (this section) and a series of financial statements and notes to those statements. These statements are organized so that the reader can understand the 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 financial statements. The government fund 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.

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

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

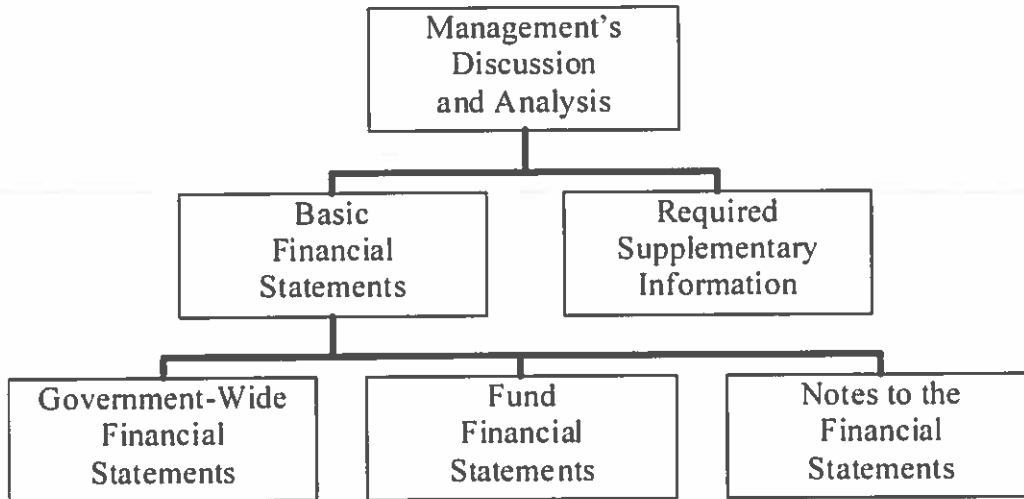


Figure A-2 summarizes the major features of the School District's financial statements, including the portion of the School District they cover and the types of information they contain. The remainder of this overview section of the MD&A explains the structure and contents of each of the statements.

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

	Government-Wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire School District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as education, administration, and community services	Activities the School District operates similar to private business - food services	Instances in which the School District is the trustee or agent to someone else's resources
Required financial statements	Statement of net position; statement of activities	Balance sheet; statement of revenues, expenditures, and changes in fund balance	Statement of net position; statement of revenues, expenses and changes in net position; statement of cash flows	Statement of fiduciary net position; statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources	Modified accrual accounting and	Accrual accounting and economic resources	Accrual accounting and economic resources

	focus	current financial resources focus	focus	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 inflow/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 Financial Statements

The government-wide financial 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 School District'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.

The two government-wide financial 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 page 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 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 financial 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 a separate statement of fiduciary net position on page 11. We exclude these activities from the School District's other financial statements, 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 \$(132,273,434) at June 30, 2019 and a deficit \$(131,283,746) at June 30, 2018.

Table A-1
Year Ended June 30, 2019
Net Position

<u>Assets</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current and other assets	\$ 47,271,895	\$ 393,583	\$ 47,665,478
Capital assets (net)	73,842,329	23,087	73,865,416
Total Assets	121,114,224	416,670	121,530,894
Deferred Outflows of Resources			
Deferred charge on refunding	1,142,292	-	1,142,292
Deferred outflows of resources for pension	16,269,826	-	16,269,826
Deferred outflows of resources for OPEBS	2,196,152	-	2,196,152
Deferred outflows of resources for derivative	1,196,328	-	1,196,328
Total Deferred Outflows of Resources	20,804,598	-	20,804,598
Liabilities			
Current and other liabilities	12,054,282	259,898	12,314,180
Long-term liabilities:			
Due within one year	4,733,503	-	4,733,503
Due in more than one year	249,619,057	-	249,619,057
Total Liabilities	266,406,842	259,898	266,666,740
Deferred Inflows of Resources			
Deferred inflows of resources for pension	4,264,000	-	4,264,000
Deferred inflows of resources for OPEBS	3,678,186	-	3,678,186
Total Deferred Inflows of Resources	7,942,186	-	7,942,186
Net Position			
Net investment in capital assets	(25,755,190)	23,087	(25,732,103)
Restricted	809,170	-	809,170
Unrestricted	(107,484,186)	133,685	(107,350,501)
Total Net Position	\$ (132,430,206)	\$ 156,772	\$ (132,273,434)

Year Ended June 30, 2018

Net Position

	Governmental Activities	Business-Type Activities	Total
Assets			
Current and other assets	\$ 36,037,150	\$ 421,362	\$ 36,458,512
Capital assets (net)	73,759,539	80,840	73,840,379
Total Assets	109,796,689	502,202	110,298,891
Deferred Outflows of Resources			
Deferred charge on refunding	1,514,243	-	1,514,243
Deferred outflows of resources for pension	21,226,198	-	21,226,198
Deferred outflows of resources for OPEBS	1,870,800	-	1,870,800
Deferred outflows of resources for derivative	1,036,844	-	1,036,844
Total Deferred Outflows of Resources	25,648,085	-	25,648,085
Liabilities			
Current and other liabilities	12,302,315	264,046	12,566,361
Long-term liabilities:			
Due within one year	4,861,311	-	4,861,311
Due in more than one year	243,470,809	-	243,470,809
Total Liabilities	260,634,435	264,046	260,898,481
Deferred Inflows of Resources			
Deferred inflows of resources for pension	4,243,000	-	4,243,000
Deferred inflows of resources for OPEBS	2,089,241	-	2,089,241
Total Deferred Inflows of Resources	6,332,241	-	6,332,241
Net Position			
Net investment in capital assets	(28,763,188)	80,840	(28,682,348)
Restricted	3,327,053	-	3,327,053
Unrestricted	(106,085,767)	157,316	(105,928,451)
Total Net Position	\$ (131,521,902)	\$ 238,156	\$ (131,283,746)

The results of this year's operations as a whole are reported in the statement of activities on page 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
Year Ended June 30, 2019
Changes in Net Position

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Revenues:			
<u>Program revenues:</u>			
Charges for services	\$ 206,259	\$ 934,882	\$ 1,141,141
Operating grants and contributions	15,777,219	966,918	16,744,137
Capital grants and contributions	457,708	-	457,708
<u>General revenues:</u>			
Property taxes	46,489,368	-	46,489,368
Other taxes	6,177,244	-	6,177,244
Grants, subsidies/contributions, unrestricted	13,550,936	-	13,550,936
Investment earnings	1,754,323	4,631	1,758,954
Miscellaneous income	388,138	-	388,138
Total revenues	<u>84,801,195</u>	<u>1,906,431</u>	<u>86,707,626</u>
Expenses:			
Instruction	53,163,311	-	53,163,311
Instructional student support	6,469,651	-	6,469,651
Administrative and financial support services	6,708,726	-	6,708,726
Operation of plant and maintenance services	8,156,244	-	8,156,244
Pupil transportation	4,758,160	-	4,758,160
Student activities	2,129,721	-	2,129,721
Community services	102,841	-	102,841
Unallocated expenses	4,220,845	-	4,220,845
Food services	-	1,987,815	1,987,815
Total expenses	<u>85,709,499</u>	<u>1,987,815</u>	<u>87,697,314</u>
Change in Net Position	<u>\$ (908,304)</u>	<u>\$ (81,384)</u>	<u>\$ (989,688)</u>

Year Ended June 30, 2018
Changes in Net Position

	Governmental Activities	Business-Type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 183,720	\$ 949,133	\$ 1,132,853
Operating grants and contributions	15,334,012	1,042,277	16,376,289
Capital grants and contributions	685,007	-	685,007
General revenues:			
Property taxes	45,700,408	-	45,700,408
Other taxes	5,954,348	-	5,954,348
Grants, subsidies/contributions, unrestricted	13,392,623	-	13,392,623
Investment earnings	1,029,851	2,828	1,032,679
Miscellaneous income	153,987	-	153,987
Total revenues	82,433,956	1,994,238	84,428,194
Expenses:			
Instruction	50,350,251	-	50,350,251
Instructional student support	6,517,005	-	6,517,005
Administrative and financial support services	6,852,924	-	6,852,924
Operation of plant and maintenance services	7,366,717	-	7,366,717
Pupil transportation	4,628,868	-	4,628,868
Student activities	2,120,686	-	2,120,686
Community services	123,581	-	123,581
Unallocated expenses	5,793,632	-	5,793,632
Food services	-	2,006,677	2,006,677
Total expenses	83,753,664	2,006,677	85,760,341
Change in Net Position	\$ (1,319,708)	\$ (12,439)	\$ (1,332,147)

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.

Table A-3
Year Ended June 30, 2019
Governmental Activities

	Total Cost of Services	Net Cost of Services
Functions/Programs:		
Instruction	\$ 53,163,311	\$ 41,515,078
Instructional student support	6,469,651	5,654,298
Administrative and financial support services	6,708,726	6,029,705
Operation of plant and maintenance services	8,156,244	7,549,153
Pupil transportation	4,758,160	2,844,106
Student activities	2,129,721	1,878,249
Community services	102,841	34,587
Unallocated expenses	4,220,845	3,763,137
Total governmental activities	\$ 85,709,499	69,268,313
Less:		
Grants, subsidies, and contributions not restricted		13,550,936
Total Needs from Local Taxes and Other Revenues		\$ 55,717,377

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

Table A-4
Year Ended June 30, 2019
Business-Type Activities

	Total Cost of Services	Net Cost of Services
Functions/Programs:		
Food Services	\$ 1,987,815	\$ 86,015
Total business-type activities	\$ 1,987,815	86,015
Less:		
Grants, subsidies, and contributions not restricted		-
Total Needs from Other Revenues		\$ 86,015

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

Fund Financial Statements

School District Funds

At June 30, 2019, the School District's General Fund reported a fund balance of \$11.3M, which is a decrease of approximately \$0.2M over the prior year.

In addition to the General Fund, the School District has an active 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 \$380K.

The School District also has a new construction fund that was funded from the Series of 2016 bonds for various major construction additions and renovation projects. The fund balance as of June 30, 2019 in that fund is \$0.7M.

The School District also has a new construction fund that was funded from the Series of 2019 bonds for various major construction additions and renovation projects. The fund balance as of June 30, 2019 in that fund is \$14.0M.

General Fund Budget

During the fiscal year, the administration recommended that the Board of 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.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2019, the School District had net capital assets of \$73,842,329 invested in a broad range of capital assets, including land, buildings, construction in progress, furniture, and equipment. This amount represents a net decrease (including additions, deletions, and depreciation) of \$82,790 or approximately (4%) from last year.

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

	<u>2019</u>	<u>2018</u>
Land	\$ 1,553,540	\$ 1,553,540
Construction in Progress	25,636,431	23,185,604
Land Improvements	2,838,001	3,075,589
Buildings and Building Improvements	42,980,775	44,843,322
Furniture and Equipment	833,582	1,101,484

Debt Administration

As of July 1, 2018, the School District included in its long-term liabilities \$84,194,112 for general obligation bonds. During the year 2018/2019, the School District made principal payments of \$3,865,000 while recording accretion of interest on capital appreciation bonds in the amount of \$1,773,601, and there was insurance of debt of \$12,750,000 resulting in an ending balance of \$94,852,713.

**Table A-6
Outstanding Debt**

<u>General Obligation Bonds/Notes</u>	<u>As of 06/30/19</u>	<u>As of 06/30/18</u>
Bonds - Series of 1997A	\$13,326,141	\$16,349,105
Bonds - Series 2006	21,201,572	20,150,007
Bonds - Series of 2015	9,960,000	9,965,000
Bonds - Series of 2016B	20,875,000	20,980,000
Bonds - Series of 2016C	14,030,000	14,035,000
Bonds - Series of 2016D	2,710,000	2,715,000
Bonds - Series of 2019	12,750,000	-
Notes - PNC 2014	\$ 8,825,000	\$ 8,915,000
Notes - Series of 2016A	3,220,000	3,685,000
Notes - Series of 2016	1,633,636	1,760,407

Other obligations include net pension and OPEB liabilities, 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 financial statements.

Bond Rating

Standard & Poor's (S&P) Rating

S&P Global Ratings maintained consistent with the previous fiscal year. The School District maintains an "A+" rating with a stable outlook on the School District's Pennsylvania general obligation (GO) bonds.

Future Concerns and Next Year's Budget

There has been much discussion on the projected rate hike in the employer's contribution of the Public School Employees' Retirement System (PSERS), especially as it relates to the exponential growth over the past years and going into the future. The 2018/2019 employer contribution rate to PSERS was 33.43%. The employer contribution rate applied to salary and wages for fiscal year 2019/2020 will be 34.29%

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

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

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

The School District will receive \$2,040,755 in the state property tax reduction allocation, which is similar to the previous year's allocation. This translates into a \$7,159 reduction in assessed valuation, which represents an approximate \$168 credit on each homestead property tax bill. It is important to note this is a revenue neutral program for the School District whereby all proceeds received by the School District are allocated to the qualified homestead properties. There are approximately 12,000 qualified homestead properties in the School District. It is important to note that the gaming revenue is not guaranteed and may be different amounts from year to year.

A portion of Act 1 legislation enacted in 2006 requires school districts to limit tax increases to a level set by an inflation index established by the Pennsylvania Department of Education, unless the tax increase is approved by voters in a referendum or the school district obtains, from the Department of Education or a court of common pleas, certain referendum exceptions. The School District must adhere to this limit. Since this index is established using several economic indices, the index for fiscal year 2019/2020 is expected to be 3.1%, 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 Board of Directors has voted to not raise taxes beyond the Act 1 index for 2019/2020, as they have done in previous years.

Developing a Fiscally Astute Organization

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

The lack of state and federal funding for education for the 2018/2019 school year is a situation that continues.

The comparison of revenue and expenditures categories is as follows:

Table A-7

	Budgeted Revenues 2020/2019	Actual Revenues 2018/2019
Local	64.8%	65.64%
State	32.4%	33.10%
Federal/Other	2.8%	1.3%

	Budgeted Expenditures 2019/2020	Actual Expenditures 2018/2019
Instruction	59.6%	60.8%
Support Services	30.1%	28.7%
Noninstructional/Other	1.9%	1.9%
Fund Transfers/Debt	8.4%	8.6%

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 of Directors’ accountability for the money it receives. If you have questions about this report or wish to request additional information, please contact Sherri L. Ludwig, Director of Business Affairs at Shaler Area School District, 1800 Mt. Royal Boulevard, Glenshaw, PA, 15116, 412-492-1200, Ext. 2807.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2019

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 16,220,797	\$ 187,924	\$ 16,408,721
Restricted cash and cash equivalents	15,002,543	-	15,002,543
Taxes receivable, net	8,283,791	-	8,283,791
Intergovernmental receivables	6,089,723	121,005	6,210,728
Other receivables	11,293	39,313	50,606
Inventory	-	45,341	45,341
Derivative investment	30,112	-	30,112
Long term prepayments, net of amortization	1,633,636	-	1,633,636
Capital assets:			
Non-depreciable	27,189,971	-	27,189,971
Depreciable, net of accumulated depreciation	46,652,358	23,087	46,675,445
Total Assets	121,114,224	416,670	121,530,894
Deferred Outflows of Resources			
Deferred charge on refunding	1,142,292	-	1,142,292
Deferred outflows of resources for pension	16,269,826	-	16,269,826
Deferred outflows of resources for OPEB	2,196,152	-	2,196,152
Deferred outflows of resources for derivative	1,196,328	-	1,196,328
Total Deferred Outflows of Resources	20,804,598	-	20,804,598
Liabilities			
Accounts payable and other current liabilities	2,509,006	237,423	2,746,429
Accrued salaries and benefits	8,627,584	-	8,627,584
Internal balances	36,832	(36,832)	-
Accrued interest payable	854,320	-	854,320
Unearned revenue	-	59,307	59,307
Other current liabilities	26,540	-	26,540
Non-current liabilities:			
Due within one year	4,733,503	-	4,733,503
Due in more than one year	249,619,057	-	249,619,057
Total Liabilities	266,406,842	259,898	266,666,740
Deferred Inflows of Resources			
Deferred inflows of resources for pension	4,264,000	-	4,264,000
Deferred inflows of resources for OPEB	3,678,186	-	3,678,186
Total Deferred Inflows of Resources	7,942,186	-	7,942,186
Net Position			
Net investment in capital assets	(25,755,190)	23,087	(25,732,103)
Restricted	809,170	-	809,170
Unrestricted	(107,484,186)	133,685	(107,350,501)
Total Net Position	\$ (132,430,206)	\$ 156,772	\$ (132,273,434)

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction	\$ 53,163,311	\$ 206,259	\$ 11,441,974	\$ -	\$ (41,515,078)	\$ -	\$ (41,515,078)
Instructional student support	6,469,651	-	815,353	-	(5,654,298)	-	(5,654,298)
Administrative and financial support services	6,708,726	-	679,021	-	(6,029,705)	-	(6,029,705)
Operation of plant and maintenance services	8,156,244	-	607,091	-	(7,549,153)	-	(7,549,153)
Pupil transportation	4,758,160	-	1,914,054	-	(2,844,106)	-	(2,844,106)
Student activities	2,129,721	-	251,472	-	(1,878,249)	-	(1,878,249)
Community services	102,841	-	68,254	-	(34,587)	-	(34,587)
Unallocated expenses - excluding direct expenses reported as a function above:							
Interest on long-term debt	4,220,845	-	-	457,708	(3,763,137)	-	(3,763,137)
Total governmental activities	85,709,499	206,259	15,777,219	457,708	(69,268,313)	-	(69,268,313)
Business Type Activities:							
Food service	1,987,815	934,882	966,918	-	-	(86,015)	(86,015)
Total Primary Government	\$ 87,697,314	\$ 1,141,141	\$ 16,744,137	\$ 457,708	(69,268,313)	(86,015)	(69,354,328)
General revenues:							
Taxes:							
Property taxes, levied for general purposes, net of uncollectibles					46,489,368	-	46,489,368
Earned income taxes					5,532,042	-	5,532,042
Other taxes levied for general purposes					645,202	-	645,202
Grant subsidies and contributions not restricted					13,550,936	-	13,550,936
Investment income					1,754,323	4,631	1,758,954
Miscellaneous income (expense)					388,138	-	388,138
Total general revenues					68,360,009	4,631	68,364,640
Change in Net Position					(908,304)	(81,384)	(989,688)
Net Position:							
Beginning of year					(131,521,902)	238,156	(131,283,746)
End of year					\$ (132,430,206)	\$ 156,772	\$ (132,273,434)

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2019

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Assets				
Cash and cash equivalents	\$ 13,504,845	\$ 16,909,325	\$ 809,170	\$ 31,223,340
Taxes receivable, net	8,283,791	-	-	8,283,791
Due from other governments	6,089,723	-	-	6,089,723
Due from other funds	270,673	30,729	-	301,402
Other receivables	11,293	-	-	11,293
Total Assets	\$ 28,160,325	\$ 16,940,054	\$ 809,170	\$ 45,909,549
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ 964,855	\$ 1,544,151	\$ -	\$ 2,509,006
Accrued salaries and benefits	8,627,584	-	-	8,627,584
Other current liabilities	26,540	-	-	26,540
Due to other funds	67,561	270,673	-	338,234
Total Liabilities	9,686,540	1,814,824	-	11,501,364
Deferred Inflows of Resources:				
Unavailable revenue - real estate taxes	7,164,508	-	-	7,164,508
Fund Balance:				
Restricted	-	14,741,892	809,170	15,551,062
Committed	-	383,338	-	383,338
Assigned	5,526,235	-	-	5,526,235
Unassigned	5,783,042	-	-	5,783,042
Total Fund Balance	11,309,277	15,125,230	809,170	27,243,677
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 28,160,325	\$ 16,940,054	\$ 809,170	\$ 45,909,549

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

YEAR ENDED JUNE 30, 2019

Total Fund Balance - Governmental Funds **\$ 27,243,677**

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. 73,842,329

Property taxes receivable received after 60 days are not considered available soon enough to pay for the current year's expenditures and, therefore, are reported as unavailable in the funds. 7,164,508

The net investment in joint venture is not an available resource and, therefore, is not reported in the funds. 1,633,636

Derivative investments are not available resources and, therefore, are not reported in governmental funds. 30,112

The actuarially accrued other post-employment benefit (OPEB) liability, net pension liability, and deferred inflows and outflows of resources for pension for the School District's employees are not recorded on the fund financial statements. (124,617,088)

Long-term liabilities are not due and payable in the current year and, therefore, are not reported as liabilities in the funds. Also, governmental funds report the effect of deferred charge on refunding when debt is first issued, whereas this amount is a deferred outflow and amortized in the statement of activities. Long-term liabilities at year-end consist of:

	Bonds payable	\$ (94,852,713)	
	Notes payable	(13,678,636)	
	Deferred refunding loss	1,142,292	
	Accrued interest payable	(854,320)	
	Capital leases	(238,304)	
	Unamortized discount/premium	(8,345,686)	
	Compensated absences	(900,013)	
		<u>(117,727,380)</u>	<u>(117,727,380)</u>

Total Net Position - Governmental Activities **\$ (132,430,206)**

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2019

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Revenues:				
Local sources	\$ 54,858,725	\$ 65,980	\$ 315,614	\$ 55,240,319
State sources	27,825,040	-	-	27,825,040
Federal sources	1,040,225	-	-	1,040,225
Total revenues	83,723,990	65,980	315,614	84,105,584
Expenditures:				
Current:				
Instruction	49,958,864	-	-	49,958,864
Support services	24,930,476	107,285	-	25,037,761
Operation of non-instructional services	1,980,827	-	11,447	1,992,274
Capital outlay	-	3,014,686	-	3,014,686
Debt service:				
Principal and interest	197,942	-	7,238,930	7,436,872
Total expenditures	77,068,109	3,121,971	7,250,377	87,440,457
Excess (Deficiency) of Revenues over Expenditures	6,655,881	(3,055,991)	(6,934,763)	(3,334,873)
Other Financing Sources (Uses):				
Proceeds from bond issue	-	12,750,000	-	12,750,000
Bond premium	-	2,359,825	-	2,359,825
Refund of prior year's expenditures	259,626	-	-	259,626
Refund of prior year's revenues	(7,704)	-	-	(7,704)
Transfers in	-	-	7,111,634	7,111,634
Transfers out	(7,111,634)	-	-	(7,111,634)
Total other financing sources (uses)	(6,859,712)	15,109,825	7,111,634	15,361,747
Net Change in Fund Balance	(203,831)	12,053,834	176,871	12,026,874
Fund Balance:				
Beginning of year	11,513,108	3,071,396	632,299	15,216,803
End of year	<u>\$ 11,309,277</u>	<u>\$ 15,125,230</u>	<u>\$ 809,170</u>	<u>\$ 27,243,677</u>

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

Net Change in Fund Balance - Governmental Funds \$ 12,026,874

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

Governmental funds report capital outlays 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 capital outlays exceeded depreciation in the current year:

	Capital asset additions	\$ 2,629,683	
	Less: depreciation expense	<u>(2,546,893)</u>	82,790

Some taxes and state grants will not be collected for several months until after the School District's year-end; they are not considered "available" revenues in the governmental funds. The unavailable revenue changed by this amount during the year. (370,323)

The change in net investment in joint venture is not reported as revenue (expense) in the governmental funds. 814,012

The issuance of long-term obligations (e.g., bonds, leases, loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term obligations and related items. (11,816,684)

Interest on long-term obligations 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, interest expense is recognized as the interest accrues, regardless of when it is due. The difference between interest accrued in the statement of activities over the amount due is shown here. (77,114)

In the statement of activities, certain operating expenses (compensated absences, other postemployment benefits, and pension benefits) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used. (1,567,859)

Change in Net Position of Governmental Activities \$ (908,304)

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION PROPRIETARY FUND

JUNE 30, 2019

	<u>Enterprise Fund Food Service</u>
Assets	
<hr/>	
Current assets:	
Cash and cash equivalents	\$ 187,924
Due from other funds	36,832
Due from other governments	121,005
Other receivables	39,313
Inventories	45,341
Total current assets	<u>430,415</u>
Non-current assets:	
Furniture and equipment, net	<u>23,087</u>
Total Assets	<u><u>\$ 453,502</u></u>
Liabilities and Net Position	
<hr/>	
Liabilities:	
Accounts payable	\$ 237,423
Unearned revenue	<u>59,307</u>
Total Liabilities	<u>296,730</u>
Net Position:	
Net investment in capital assets	23,087
Unrestricted	<u>133,685</u>
Total Net Position	<u>156,772</u>
Total Liabilities and Net Position	<u><u>\$ 453,502</u></u>

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUND

YEAR ENDED JUNE 30, 2019

	<u>Enterprise Fund Food Service</u>
Operating Revenues:	
<u>Food service revenue</u>	<u>\$ 934,882</u>
Operating Expenses:	
Other purchased services	1,820,577
Supplies	109,485
Depreciation	<u>9,223</u>
Total operating expenses	<u>1,939,285</u>
Net Operating Loss	<u>(1,004,403)</u>
Non-Operating Revenues:	
Earnings on investments	4,631
Local sources	-
State sources	75,612
Federal sources	891,306
Gain (loss) on disposal of capital assets	<u>(48,530)</u>
Total non-operating revenues	<u>923,019</u>
Change in Net Position	<u>(81,384)</u>
Net Position:	
<u>Beginning of year</u>	<u>238,156</u>
End of year	<u>\$ 156,772</u>

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF CASH FLOWS PROPRIETARY FUND

YEAR ENDED JUNE 30, 2019

	<u>Enterprise Fund Food Service</u>
Cash Flows From Operating Activities:	
Receipts from users	\$ 942,269
Payments to suppliers	<u>(1,806,560)</u>
Net cash provided by (used in) operating activities	<u>(864,291)</u>
Cash Flows From Noncapital Financing Activities:	
Local sources	22,662
State sources	74,353
Federal sources	<u>771,423</u>
Net cash provided by (used in) financing activities	<u>868,438</u>
Cash Flows From Investing Activities:	
Interest income	<u>4,631</u>
Net increase (Decrease) in Cash and Cash Equivalents	8,778
Cash and Cash Equivalents:	
Beginning of year	<u>179,146</u>
End of year	<u>\$ 187,924</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF CASH FLOWS PROPRIETARY FUND

YEAR ENDED JUNE 30, 2019
(Continued)

Reconciliation of Net Operating Loss to Net Cash Provided by (Used in) Operating Activities:

Net operating loss	\$ (1,004,403)
Adjustments to reconcile net operating loss to net cash provided by (used in) operating activities:	
Donated commodities expense	101,604
Depreciation	9,223
Change in assets and liabilities:	
Due from other funds	(9,523)
Other receivables	12,364
Inventories	(6,240)
Accounts payable	28,138
Unearned revenues	4,546
Net cash provided by (used in) operating activities	<u>\$ (864,291)</u>

(Concluded)

Non-Cash Financing Transaction:

The Food Service Fund received donated commodities from the U.S. Department of Agriculture in the amount of \$105,944 during the year.

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION FIDUCIARY FUNDS

JUNE 30, 2019

	<u>Private Purpose Trust Fund</u>	<u>Agency Fund</u>
Assets		
<hr/>		
Cash and cash equivalents	\$ 256,356	\$ 465,450
<hr/>		
Liabilities		
<hr/>		
Accounts payable	45,215	-
Other current liabilities	-	465,450
Total Liabilities	<u>45,215</u>	<u>465,450</u>
<hr/>		
Net Position		
<hr/>		
Restricted for scholarships	<u>\$ 211,141</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF CHANGES IN NET POSITION FIDUCIARY FUNDS

YEAR ENDED JUNE 30, 2019

	<u>Private Purpose Trust Fund</u>
Additions:	
<u>Gifts and contributions</u>	\$ 37,533
Investment earnings	<u>2,414</u>
Total additions	39,947
Deductions:	
<u>Scholarships awarded</u>	<u>46,089</u>
Change in Net Position	(6,142)
Net Position:	
<u>Beginning of year</u>	<u>217,283</u>
End of year	<u><u>\$ 211,141</u></u>

The accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

1. Summary of Significant Accounting Policies

Shaler Area School District (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 financial statements are prepared in accordance with the accounting system and procedures prescribed for school districts by the Commonwealth of Pennsylvania, Department of Education, which conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the significant accounting policies:

Reporting Entity

The School District is a public school system operating under the authority of the Pennsylvania School Code of 1949 and is governed by an elected nine-member Board of Directors (Board). The criteria set forth by the Governmental Accounting Standards Board (GASB) are followed by the School District to determine which governmental organizations should be included or excluded from the reporting entity. Criteria for inclusion of any entity (component unit) into a primary governmental unit's financial statements include but are not limited to legal standing, fiscal dependency, imposition of will, financial benefit or burden, and appointment of a voting majority of the governing Board. The School District presently has no component units that meet the above criteria.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the 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.

The statement of net position presents the financial condition of the governmental and business-type activities of the School District at year-end. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment and 2) grants and contributions that are restricted

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program-related revenues are reported as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

The School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary fund is reported by type. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. 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.

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 School District 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 pensions, other post-employment benefits, compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

State and federal grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Deferred inflows of resources reported on the governmental funds balance sheet arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the unavailable revenue is removed as a deferred inflow of resources and the revenue is recognized.

Unearned revenues arise when resources are received by the School District before it has legal claim to them, such as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. During subsequent periods, when the School District has a legal claim to the resources, the unearned revenue is removed as a liability and the revenue is recognized.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the School District's Food Service Fund are charges to customers for the sale of food. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fund Accounting

The School District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types" as follows:

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Governmental Funds:

The School District reports the following major governmental funds:

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

The *Capital Projects Fund* accounts for the acquisition and construction of the government's major capital facilities or equipment, other than those financed by proprietary funds.

Additionally, the School District reports the following other governmental funds:

The *Debt Service Fund* accounts for the resources accumulated and payments made for principal and interest on long-term obligation debt of the governmental funds.

Proprietary Funds:

The School District reports the following nonmajor proprietary fund:

The *Food Service Fund* is authorized under Section 504 of the Public School Code of 1949 to account for all revenues and expenses pertaining to cafeteria operations and is presented as a major fund. The Food Service Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges and government subsidies.

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 *Private Purpose Trust Fund* is used to account for resources contributed to the School District for scholarships. The various scholarship funds are considered private purpose trust funds.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

The School District's *Agency Fund* is used to account for assets held by the School District in a trustee capacity for student activities. They are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Budgets and Budgetary Accounting

The Board approves, prior to the beginning of each fiscal year, an annual budget on the modified accrual basis for the General Fund, as required by state law.

The School District follows these procedures for establishment of its annual budget:

1. Prior to May of the preceding fiscal year, the School District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. At least 20 days prior to the date set for budget adoption, the budget is made available for public inspection.
3. A meeting of the Board is then called for the purpose of adopting the proposed budget. This meeting may only be held after 10 days of public notification.
4. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board.
5. The budget must be filed with the Commonwealth of Pennsylvania, Department of Education by July 15 of the fiscal year or within 30 days of adoption.

The Public School Code allows the Board to authorize budget transfer amendments between functions and objects during the year. The budget data reflected in the required supplementary information includes the effect of such approved budget transfer amendments and, for comparative purposes, the actual results have also been presented. The level of budgetary control is at the object level within each function and fund. Function is defined as a program area such as instructional services, and object is defined as the nature of the expenditure such as salaries or supplies.

Annual appropriations lapse at year-end. No supplemental appropriations were required during the current fiscal year.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Budgetary control for other governmental funds is maintained through enforcement of the related grant provisions or through provisions of various debt agreements.

Deposits and Investments

For the purposes of the statement of cash flows, the School District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and pooled funds investments subject to daily withdrawal.

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

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 the business-type activities are reported in the government-wide financial statements as "internal balances."

All tax receivables are shown net of an allowance for uncollectible amounts.

Property taxes are levied as of July 1 on property values assessed as of the same date. The billings are considered past due on November 1, and penalties and interest are assessed.

Inventory and Prepaid Items

Textbooks and library books are recorded as instructional expenditures of the General Fund when purchased and recorded as capital assets in the government-wide financial statements.

Inventories of the Food Service Fund, consisting of food and paper supplies, are carried at cost using the first-in, first-out method. Federal donated commodities are valued at their fair market value as determined by the U.S. Department of Agriculture at the date of donation.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, and equipment, 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. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Donated capital assets are recorded at estimated acquisition 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.

Property, plant, and equipment of the School District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30 - 50
Building improvements	20
Vehicles	5 - 10
Office equipment	3 - 20
Computer equipment	5 - 10
Food service equipment	6 - 12
Text and library books	5 - 10

Compensated Absences

The School District accrues for certain accumulated employee benefits, such as unpaid vacation, sick pay, and retirement lump sum payments. The amount of the accrual is based on the vacation, sick, and retirement lump-sum payments, which are expected to be paid to employees upon their termination or retirement from the School District. The entire

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

accumulated employee benefits liability is reported on the government-wide financial statements.

For governmental funds, the current portion of unpaid accumulated employee benefits is the amount of early retirement and severance pay expected to be paid using expendable available resources within the next fiscal year.

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. Bond premiums and discounts are deferred and amortized over the life of the related bonds. Bonds are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in the year incurred.

Postemployment Benefits

In the government-wide financial statements, long-term liabilities related to postemployment benefits, including pensions, health insurance, and life insurance, are calculated based on actuarial valuations as described in Notes 9, 10, and 11.

Refunding Transactions

In accordance with applicable guidance, the excess of the reacquisition price over the net carrying amount of refunded debt is recorded as a deferred outflow of resources on the statements of net position and amortized as a component of interest expense over the shorter of the term of the refunding issue or the refunded bonds.

Deferred Inflows and Outflows of Resources Related to Pensions and Other Post-Employment Benefits (OPEB)

In conjunction with pension and OPEB accounting requirements, differences between expected and actual experience, changes in assumptions, the effect of the change in the

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

School District's proportion, the net difference between expected and actual investment earnings, and payments made to the plans subsequent to the measurement date are recorded as a deferred inflow or outflow of resources related to pensions or OPEBs on the government-wide financial statements. These amounts are determined based on actuarial valuation performed for each plan. Notes 9 through 11 presents additional information about the School District's pension and OPEB plans.

Fund Balance

In the fund financial statements, governmental funds report fund balance in categories based on the level of restriction placed upon the funds. These levels are as follows:

- **Nonspendable** – This category represents funds that are not in spendable form and includes such items as prepaid expenditures and long-term interfund advances.
- **Restricted** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties. Fund balance is restricted at June 30, 2019 for future capital projects and purchases of the School District through bond indentures.
- **Committed** – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by the Board. Such commitment is made via a Board resolution and must be made prior to the end of the fiscal year. Removal of this commitment requires a Board resolution. Fund balance was committed at June 30, 2019 within the Capital Reserve Fund for future capital needs of the School District.
- **Assigned** – This category represents intentions of the Board to use the funds for specific purposes. Such assignment is made by the Director of Finance and Operations, but approval is obtained from the Board for all such assignments. Fund balance is assigned in the amount of \$1.7 million for future retirement costs, and \$3.9 million for the fiscal year 2020 budget.
- **Unassigned** – This category represents all other funds not otherwise defined.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Net Position

The government-wide and proprietary fund financial statements are required to report three components of net position:

Net investment in capital assets - The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted - The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. As of June 30, 2019, net position was restricted for future capital purchases and projects.

Unrestricted - The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Adoption of Accounting Pronouncements

The following Governmental Accounting Standards Board (GASB) statements were adopted for the year ended June 30, 2019: Statement Nos. 83 (Certain Asset Retirement Obligations) and 88 (Certain Debt Disclosures related to Debt, including Direct Borrowings and Direct Placements). These statements had no significant impact on the School District's financial statements for the year ended June 30, 2019.

Pending Pronouncements

GASB has issued several standards that will become effective in future years, including Statement Nos. 84 (Fiduciary Activities), 87 (Leases), 89 (Accounting for Interest Costs before the End of a Construction Period), 90 (Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61), and 91 (Conduit Debt Obligations). Management has not yet determined the impact of these statements on the School District's financial statements.

2. Cash and Cash Equivalents

Under Section 440.1 of the Public School Code of 1949, as amended, the School District is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (c) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts or time deposits or share accounts of institutions insured by Federal Deposit Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral, as provided by law, is pledged by the depository.

In March 2016, Act 10 was passed which expanded the scope of investment options available to school districts including repurchase agreements, commercial paper, negotiable certificates of deposit, and banker's acceptances. The School District elected

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

to maintain its current investment policy due to the additional risk and oversight associated with the expanded investment options under Act 10.

The deposit and investment policy of the School District adheres to state statutes and prudent business practices. Deposits of the governmental funds are either maintained in demand deposits or savings accounts, certificates of deposit, or cash equivalents held by a Trustee of the School District. There were no deposits or investments made during the year which violated either the state statutes or the policy of the School District.

The following is a description of the School District's deposit and investment risks:

Credit Risk. The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The majority of the School District's investments are held in U.S. Government Obligations and are therefore not exposed to this type of risk. These include investments in Pennsylvania School District Liquid Asset Fund (PSDLAF) and the Pennsylvania Local Government Investment Trust (PLGIT) (described below), which have received AAA ratings from Standard & Poor's.

Investments

PSDLAF and PLGIT were established as a common law trust organized under laws of the Commonwealth of Pennsylvania (Commonwealth). Shares of the funds are offered to certain Pennsylvania school districts, intermediate units, area vocational-technical schools, and municipalities. The purpose of these funds is to enable such governmental units to pool available funds for investment in instruments authorized by Section 440.1 of the Pennsylvania Public School Code of 1949, as amended. The School District's deposits in these pooled funds are not subject to direct custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. These investments are reflected as cash and cash equivalents on the balance sheet and the statement of net position. The fair value of the School District's position in the external investment pools is the same as the value of the pool shares, and the funds measure their assets (for financial reporting purposes) at amortized cost, and maintain a stable net asset value of \$1 per share. All investments in an external investment pool that is not SEC-registered are subject to oversight by the Commonwealth. The School District can withdraw funds from the external investment pools. However, there are certain limitations placed on the following withdrawals: for PLGIT-Class accounts, there is a one-day holding period; for PLGIT/PLUS-Class accounts, there is a 30-day holding period for each deposit and a penalty for early withdrawals; for PLGIT/I-Class there is a limit of two redemptions or exchanges per month.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

The PSDLAF funds have weekly liquidity and are fully collateralized by a Federal Home Loan Bank letter of credit.

The School District's pooled investment funds consist mainly of the above-noted PSDLAF and PLGIT accounts. The School District's PSDLAF and PLGIT investments have a maturity of less than 90 days. The School District's investments at June 30, 2019 consisted of:

	<u>Fair Value</u>	<u>Book Value</u>
Pooled investment funds:		
PSDLAF	\$ 28,476,296	\$ 27,807,349
PLGIT	3,393,256	3,393,256
Bank of New York Mellon Pooled Funds	809,170	809,170
Other	125,215	123,295
	<u>\$ 32,803,937</u>	<u>\$ 32,133,070</u>

As of June 30, 2019, all investments had a maturity of less than one year.

As further described in Note 12, the School District also has derivative instruments that are accounted for as investments. Investment risks related to these investments are described in that note.

3. Real Estate Taxes

Real estate taxes are levied each July 1 on the assessed value listed as of the prior January 1 for all real estate located in the School District. These taxes are billed and collected by each municipality served by the School District. Taxes paid through August 31st are given a 2% discount. Amounts paid after October 31st are assessed a 10% penalty. An outside service collects delinquent real estate taxes and handles the property liens. The lien filing date for the levy is July 1 of the following year.

The tax rate assessed for the year ended June 30, 2019 was 23.53 mills. General Fund property taxes receivables have been reported net of an allowance for doubtful accounts of approximately \$2.4 million at June 30, 2019.

There is an appeal process through which a taxpayer may contest the assessed value of their property. This process could result in the reduction of future assessed values and consequently a loss of tax revenues. There are outstanding appeals at June 30, 2019, the

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

results of which have yet to be determined. The revenue recorded in the financial statements reflects the estimated amount of net real estate tax revenue for the year.

4. Capital Assets

A summary of changes in capital assets during fiscal year 2019 for governmental activities is as follows:

	Balance at July 1, 2018	Additions	Deletions/ Transfers	Balance at June 30, 2019
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,553,540	\$ -	\$ -	\$ 1,553,540
Construction in progress	23,185,604	2,450,827	-	25,636,431
Total capital assets, not being depreciated	24,739,144	2,450,827	-	27,189,971
Capital assets, being depreciated:				
Site improvements	11,579,718	5,590	-	11,585,308
Building and improvements	99,341,183	22,660	-	99,363,843
Furniture and equipment	5,612,198	150,606	-	5,762,804
Total capital assets, being depreciated	116,533,099	178,856	-	116,711,955
Less: accumulated depreciation for:				
Site improvements	(8,504,129)	(243,178)	-	(8,747,307)
Building and improvements	(54,497,861)	(1,885,207)	-	(56,383,068)
Furniture and equipment	(4,510,714)	(418,508)	-	(4,929,222)
Total accumulated depreciation	(67,512,704)	(2,546,893)	-	(70,059,597)
Capital assets being depreciated, net	49,020,395	(2,368,037)	-	46,652,358
Governmental activities capital assets, net	\$ 73,759,539	\$ 82,790	\$ -	\$ 73,842,329

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

A summary of changes in capital assets during fiscal year 2019 for business-type activities is as follows:

	Balance at July 1, 2018	Additions	Deletions	Balance at June 30, 2019
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 620,789	\$ -	\$ (305,736)	\$ 315,053
Less: accumulated depreciation for:				
Machinery and equipment	(539,949)	(9,223)	257,206	(291,966)
Business-type activities capital assets, net	\$ 80,840	\$ (9,223)	\$ (48,530)	\$ 23,087

Depreciation expense was charged to functions/programs of the School District as follows:

Governmental Activities:	
Instructional services:	
Regular instruction	\$ 2,074,635
Support services:	
Pupil personnel	84,703
Administration	74,604
Operation of plant and maintenance services	110,554
Non-instructional services:	
Student activities	202,397
	\$ 2,546,893
 Business-type Activities:	
Food service	\$ 9,223

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

5. Long-Term Obligations

Changes in Long-Term Obligations

Changes in the School District's long-term liabilities for the year ended June 30, 2019 were as follows:

	Balance at July 1, 2018	Additions	Accretion	Deletions	Balance at June 30, 2019	Amounts Due Within One Year
Bonds Payable:						
Series of 1997 A	\$ 16,349,105	\$ -	\$ 722,036	\$ (3,745,000)	\$ 13,326,141	\$ 3,745,000
Series of 2006	20,150,007	-	1,051,565	-	21,201,572	-
Series of 2015	9,965,000	-	-	(5,000)	9,960,000	5,000
Series of 2016B	20,980,000	-	-	(105,000)	20,875,000	100,000
Series of 2016C	14,035,000	-	-	(5,000)	14,030,000	5,000
Series of 2016D	2,715,000	-	-	(5,000)	2,710,000	5,000
Series of 2019	-	12,750,000	-	-	12,750,000	5,000
	<u>84,194,112</u>	<u>12,750,000</u>	<u>1,773,601</u>	<u>(3,865,000)</u>	<u>94,852,713</u>	<u>3,865,000</u>
Unamortized discount	(106,318)	-	-	29,586	(76,732)	-
Unamortized premium	6,919,493	2,359,825	-	(856,900)	8,422,418	-
Net bonds payable	<u>91,007,287</u>	<u>15,109,825</u>	<u>1,773,601</u>	<u>(4,692,314)</u>	<u>103,198,399</u>	<u>3,865,000</u>
GO Notes:						
Beattie Loan 2016	1,760,407	-	-	(126,771)	1,633,636	132,939
Series of 2013 - Direct Borrowing	8,915,000	-	-	(90,000)	8,825,000	95,000
Series of 2016A	3,685,000	-	-	(465,000)	3,220,000	475,000
Total GO Notes	<u>14,360,407</u>	<u>-</u>	<u>-</u>	<u>(681,771)</u>	<u>13,678,636</u>	<u>702,939</u>
Capital Leases	429,683	-	-	(191,379)	238,304	61,771
Derivative Investments	1,820,744	-	-	(624,416)	1,196,328	-
Employee Benefits:						
Net PSERS pension liability	126,484,000	-	-	(3,399,000)	123,085,000	-
Net PSERS OPEB liability	5,218,000	128,000	-	-	5,346,000	-
Net local OPEB liability	8,039,481	-	-	(1,329,601)	6,709,880	-
Compensated absences	972,518	39,650	-	(112,155)	900,013	103,793
Net Employee Benefits	<u>140,713,999</u>	<u>167,650</u>	<u>-</u>	<u>(4,840,756)</u>	<u>136,040,893</u>	<u>103,793</u>
Total Long Term Obligations	<u>\$ 248,332,120</u>	<u>\$ 15,277,475</u>	<u>\$ 1,773,601</u>	<u>\$ (11,030,636)</u>	<u>\$ 254,352,560</u>	<u>\$ 4,733,503</u>

Additions to the General Obligation Bond Series of 1997 A and Series 2006 are the increase in accreted value for fiscal year 2019.

General obligation bonds and notes are described below; other long-term obligations noted above are detailed further in Notes 7, 9, 10, 11, and 12.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

The Series A of 1997 General Obligation Bonds (1997 Bonds) were issued at a par value of \$27,560,000 for the purpose of financing various capital projects of the School District. The 1997 Bonds were composed of the capital appreciation bonds. The yield on the 1997 Bonds ranges from 4.00% to 5.65% and are due through November 15, 2022.

The School District issued Series 2006 General Obligation Bonds (2006 Bonds) in the amount of \$36,415,169, to finance various capital projects of the School District. The 2006 Bonds were composed of Current Interest Bonds and Capital Appreciation Bonds. The Current Interest Bonds have been paid off. The Capital Appreciation Bonds yield ranges from 5.04% to 5.19% and are due through September 1, 2034.

The School District issued Series 2013 General Obligation Variable Rate Notes (2013 Notes) in the amount of \$9,700,000 as discussed in the swap agreement discussed in Note 12. 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 2013 Notes are due through September 1, 2025.

The School District issued Series 2015 General Obligation Bonds (2015 Bonds) in the amount of \$10,000,000 to be used for various capital improvements to the School District. The 2015 Bonds bear interest at rates ranging from 0.6% to 3.25% and are due through September 1, 2032.

As described in Note 7, the School District issued the Series of 2016 General Obligation Note (2016 Note) in the amount of \$2,023,543 to refund the prior bond issue related to funding capital improvements to the A.W. Beattie Career Center. The 2016 Note bears interest at rates ranging from 0.5% to 5.0% and is due in full on October 15, 2028.

In June 2016, the School District issued the Refunding Series 2016 General Obligation Notes (2016A Notes) in the amount of \$4,135,000, and also issued the Refunding Series B (2016B Bonds), C (2016C Bonds), and D (2016D Bonds) of 2016 General Obligation Bonds in the amounts of \$21,090,000, \$14,0040,000, and \$2,720,000, respectively. The 2016A Notes were issued to advance refund a portion of the Series A of 1997 of General Obligation Bonds. The 2016B Bonds were issued to currently refund a portion of the Series of 2006 General Obligation Bonds. The 2016C Bonds were issued to finance costs of the Rogers Elementary School renovation project. The 2016D Bonds were pay costs of the Titan Stadium Project. The 2016A Note bears interest at rates of 2.0% to 3.0%. The 2016B Bonds bear interest at rates ranging from 2.0% to 5.0%. The 2016C Bonds bear interest at rates ranging from 2.0% to 5.0%. The 2016D Bonds bear interest at rates ranging from 2.0% to

SHALER AREA SCHOOL DISTRICT

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5.0%. These issuances are due through September 1, 2025, 2028, 2036, and 2036, respectively.

The School District issued Series 2019 General Obligation Bonds (2019 Bonds) in the amount of \$12,750,000 to be used for various capital improvements and for improvements to various School District facilities and to implement a guaranteed energy savings program pursuant to Act 57 of 1998. The 2019 Bonds bear interest at rates ranging from 3.0% to 5.0% and are due through September 1, 2038.

Annual debt service requirements to maturity are as follows. The General Fund pays the below debt service through a transfer to the Debt Service Fund. Interest rates on the variable rate 2013 Notes were based on rates in effect at June 30, 2019:

Fiscal Year Ending June 30,	General Obligation Bonds		General Obligation Notes		Total
	Principal	Interest	Principal	Interest	
2020	\$ 1,233,800	\$ 5,241,262	\$ 702,939	\$ 350,450	\$ 7,528,451
2021	1,162,271	5,499,322	719,791	329,439	7,710,823
2022	1,105,796	5,553,338	746,644	307,665	7,713,443
2023	1,052,355	5,604,311	774,181	282,562	7,713,409
2024	540,000	2,779,796	4,296,719	261,537	7,878,052
2025-2029	25,434,224	13,544,904	5,633,362	291,519	44,904,009
2030-2034	15,665,187	30,008,039	805,000	92,475	46,570,701
2035-2039	29,418,914	8,591,154	-	-	38,010,068
Totals	75,612,547	76,822,126	13,678,636	1,915,647	168,028,956
Accretion to date	19,240,166	(19,240,166)	-	-	-
	<u>\$ 94,852,713</u>	<u>\$ 57,581,960</u>	<u>\$ 13,678,636</u>	<u>\$ 1,915,647</u>	<u>\$ 168,028,956</u>

6. Leases and Commitments

Operating Lease

During July 2019, the School District entered into a new five-year operating lease for copiers. This lease is considered, for accounting purposes, to be an operating lease. Payments of \$4,110 are due monthly through June 2024.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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Future minimum payments for this lease are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020	\$ 49,320
2021	49,320
2022	49,320
2023	49,320
2024	49,320
	<u>\$ 246,600</u>

7. Joint Venture

The School District is a participant with eight other member school districts in a joint venture for the operation of the A.W. Beattie Career Center (Center). The Center was created for the operation of certain vocational and alternative educational programs for the benefit of the member school districts. On dissolution of the Center, its net position will be distributed to the member school districts based upon the total payments made by each member school district since July 1, 1990, divided by the total payments of all member school districts since that time. The Center is governed by an eighteen-member Joint Committee composed of two appointees from each member school district. No member of the Jointure exercises specific control over the fiscal policies or operations of the Center.

The School District is obligated to remit its proportionate share of the Center's operating budget based on its percentage of proportional enrollment for the operational, alternative high school, and substitute service budgets and proportional assessed value for the administrative budget. The School District's combined proportionate share of funding for the year ended June 30, 2019 was approximately \$1,493,000 for ongoing operations.

The School District is also responsible for its proportionate share of general obligation bonds that paid for renovations of the Center in 2008 that were refinanced in 2016. The repayment of the principal and interest on these bonds was funded proportionately by the member school districts, with the scheduled payments to be made to the Center based upon general obligation notes issued by each member school district establishing yearly amounts to be paid to the Center. At June 30, 2019, the School District's liability for this note was \$1,633,636, and approximately \$190,000 was paid for debt service during the year, as further described in Note 5. The School District's share of the capital improvements

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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to the Center is reported as long-term prepayment, net of amortization, on the government-wide financial statements of the School District.

Other than for the capital project described above, the School District's proportionate share of capital assets of the Center has not been determined, and excess operating results are retained by the Center for future periods. The School District has no equity interest in the Center as of June 30, 2019, and it is considered a non-equity joint venture of the School District. Accordingly, the School District's net investment and share of operating results are not included in the School District's financial statements.

The most recent available Center unassigned governmental fund type fund balance at June 30, 2018 is \$1,840,598. Complete financial statements for the Center can be obtained from the administrative offices at 9600 Babcock Boulevard, Allison Park, PA, 15101.

8. Health Consortium

The School District is one of sixty members of the Allegheny County Schools Health Insurance Consortium (Consortium). The Consortium is a public entity risk pool which affords health care coverage for members' employees on a pooled basis. The School District pays premiums to the Consortium based upon rates established by the trustees of the Consortium. The Consortium establishes rates with the objective of satisfying current costs and claims of covered health care services, as well as maintaining working capital requirements and a Premium Stabilization Fund for periods when actual costs of coverage exceed premiums collected from members. At the end of each fiscal year, actual claims experience is compared with premiums paid. The difference results in either a retroactive refund or charge. Included in the retroactive refund/charge is a calculation for the reserve needed to cover expenses incurred but not yet reported by health providers. Any retroactive charge may be paid from the Premium Stabilization Fund, up to ten percent of total premiums paid. The remainder may be charged to the schools. At June 30, 2019, the Consortium's net position available for benefits approximated \$62.1 million. The School District's share of this amount is approximately \$2.0 million. The Consortium also maintains a portion of the Premium Stabilization Fund to cover potential future catastrophic losses. Independent insurance coverage for catastrophic losses is not maintained by the Consortium or the School District.

The School District paid premiums during the year of approximately \$8.7 million. The Consortium's agreement permits participants to withdraw from the Consortium under specified terms. In such an event, the withdrawing member is entitled to or responsible for

SHALER AREA SCHOOL DISTRICT

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a proportionate share of the Consortium fund balance or deficit as determined on the date of withdrawal.

9. Public School Employees' Retirement System (PSERS)

Plan Description

PSERS administers a governmental cost-sharing, multi-employer defined benefit pension plan (Pension Plan) and a governmental cost-sharing, multi-employer defined benefit Health Insurance Premium Assistance Program (Premium Assistance), an OPEB plan, to public school employees of the Commonwealth. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Employees eligible for PSERS benefits 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.

Retirees can participate in the Premium Assistance if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the PSERS Health Options Program or an employer-sponsored health insurance program.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions or OPEBs, pension expense, and OPEB expense, information about the fiduciary net position of PSERS and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information about PSERS' fiduciary net position related to pension and OPEBs is available in the PSERS Comprehensive Annual Financial Report, which can be found on the PSERS website at www.psers.pa.gov.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

The net pension liability and the net OPEB liability are recorded as governmental activities expected to be paid from the General Fund.

Benefits Provided – Pension Plan

Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one 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 three 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 T-F members, the right to benefits is vested after ten years of service.

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

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

Benefits Provided – Premium Assistance

Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible annuitants are entitled to receive Premium Assistance payments equal to the lesser of \$100

SHALER AREA SCHOOL DISTRICT

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per month or their eligible out-of-pocket monthly health insurance premium. As of June 30, 2018, there were no assumed future benefit increases to participating eligible retirees.

Member Contributions

The following illustrates the member's contribution as a percent of the member's qualifying compensation:

- Active members who joined PSERS prior to July 22, 1983:
 - Membership Class T-C 5.25%
 - Membership Class T-D 6.50%

- Members who joined PSERS on or after July 22, 1983, and who were active or inactive as of July 1, 2001:
 - Membership Class T-C 6.25%
 - Membership Class T-D 7.50%

- Members who joined PSERS after June 30, 2001, and before July 1, 2011:
 - Membership Class T-D 7.50%

- Members who joined PSERS after June 30, 2011:
 - Membership Class T-E* 7.50%
 - Membership Class T-F** 10.30%

* Shared risk program could cause future contribution rates to fluctuate between 7.50% and 9.50%.

** Shared risk program could cause future contribution rates to fluctuate between 10.30% and 12.30%.

Effective with Act 5, which was enacted on June 12, 2017, vested Class T-E and Class T-F members can now withdraw their accumulated contributions and interest from the Members' Savings Account upon their retirement.

Employer Contributions

The School District's contractually required PSERS contribution rate for fiscal year ended June 30, 2019 was 33.43% 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

SHALER AREA SCHOOL DISTRICT

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accrued liability. This rate is composed of a 32.60% rate for the Pension Plan and a 0.83% rate for the Premium Assistance.

The combined rate for the fiscal year ended June 30, 2019 was an increase from the fiscal year ended June 30, 2018 combined rate of 32.57%. The combined contribution rate will increase to 34.29% in fiscal year 2020 and is projected to grow to 36.30% by fiscal year 2024.

The School District remits contributions to PSERS on a quarterly basis. Approximately \$4.5 million was owed to PSERS as of June 30, 2019, which represents the School District's required contribution for the end-of-year payroll. The School District's contributions which were recognized by PSERS for the year ended June 30, 2019 were as follows:

Pension Plan	\$ 11,922,826
Premium Assistance	<u>303,557</u>
Total	<u>\$ 12,226,383</u>

In accordance with Act 29, the Commonwealth reimburses school districts for approximately one-half of contributions made to PSERS. The School District recorded reimbursements from the Commonwealth approximating \$6.3 million during the current year. Because the Commonwealth payments are received as a reimbursement, and are not made directly to PSERS, they do not qualify as a special funding situation.

Proportionate Share

The School District's proportion of PSERS' net pension liability and PSERS' net OPEB liability were calculated utilizing the School District's one-year reported covered payroll as it relates to PSERS' total one-year reported covered payroll. At June 30, 2018 (measurement date), the School District's proportion was 0.2564%, which was an increase of 0.0003% from its proportion measured as of June 30, 2017.

10. Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2019, the School District reported a liability of \$123,085,000 for its proportionate share of PSERS' net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability

SHALER AREA SCHOOL DISTRICT

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was determined by rolling forward PSERS' total pension liability as of June 30, 2017 to June 30, 2018.

For the year ended June 30, 2019, the School District recognized pension expense of \$13,501,198.

At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 991,000	\$ 1,905,000
Changes in assumptions	2,293,000	-
Net difference between projected and actual earnings on pension plan investments	603,000	-
Changes in proportion	460,000	2,359,000
School District contributions subsequent to the measurement date	<u>11,922,826</u>	<u>-</u>
Total	<u>\$ 16,269,826</u>	<u>\$ 4,264,000</u>

\$11,922,826 reported as deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30:</u>	
2020	\$ 1,769,000
2021	225,000
2022	(1,440,000)
2023	<u>(471,000)</u>
Total	<u>\$ 83,000</u>

SHALER AREA SCHOOL DISTRICT

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Actuarial Assumptions

The following methods and assumptions were used in the actuarial valuation for the June 30, 2018 measurement date:

- Actuarial cost method – Entry Age Normal – level % of pay
 - Investment return – 7.25%, includes inflation at 2.75%
 - Salary growth – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and merit or seniority increases
 - Mortality rates were based on the RP-2014 Mortality Tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
 - Experience study – July 1, 2010 through June 30, 2015
-

Changes in Assumptions

There were no changes in assumptions for the June 30, 2018 valuation.

Changes in Benefit Terms

There were no changes in benefit terms for the June 30, 2018 valuation.

Pension Plan Investments

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 the allocation of invested plan assets is established and may be amended by the PSERS Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2019

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	20.0%	5.2%
Fixed income	36.0%	2.2%
Commodities	8.0%	3.2%
Absolute return	10.0%	3.5%
Risk parity	10.0%	3.9%
Infrastructure/MLPs	8.0%	5.2%
Real estate	10.0%	4.2%
Alternative investments	15.0%	6.7%
Cash	3.0%	0.4%
Financing (LIBOR)	-20.0%	0.9%
	<u>100.0%</u>	

For PSERS' year ended June 30, 2018, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 9.30%.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the contributions from plan members will be made at the current contribution rate and that the 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.

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

The following presents the School District's proportionate share of PSERS' net pension liability calculated using the discount rates described above, as well as what the School

SHALER AREA SCHOOL DISTRICT

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District's proportionate share of PSERS' net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
School District's proportionate share of PSERS' net pension liability	<u>\$ 152,573,000</u>	<u>\$ 123,085,000</u>	<u>\$ 98,152,000</u>

11. Net OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

The School District maintains two separate OPEB plans – the Premium Assistance previously described in Note 9 and the School District's retiree plan (retiree plan) described below. At June 30, 2019, the School District reported a net OPEB liability composed of the following:

School District's proportionate share of PSERS' net OPEB liability	\$ 5,346,000
School District's total OPEB liability for its retiree plan	<u>6,709,880</u>
Net OPEB liability	<u>\$ 12,055,880</u>

PSERS' net OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate PSERS' net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2017 to June 30, 2018. The School District's retiree plan's total OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the retiree plan's total OPEB liability was determined by rolling forward the retiree plan's total OPEB liability as of June 30, 2018 to June 30, 2019.

SHALER AREA SCHOOL DISTRICT

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For the year ended June 30, 2019, the School District recognized OPEB expense as follows:

OPEB expense related to PSERS		
Premium Assistance	\$	250,884
OPEB expense related to School District's retiree plan		520,440
Total OPEB expense	\$	771,324

At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Outflows of Resources
Differences between expected and actual experience	\$ 33,000	\$ 515,077	\$ 548,077
Changes in assumptions	85,000	839,743	924,743
Net difference between projected and actual earnings on OPEB plan investments	9,000	-	9,000
Changes in proportion	5,000	-	5,000
School District contributions subsequent to the measurement date	303,557	405,775	709,332
Total	\$ 435,557	\$ 1,760,595	\$ 2,196,152

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Deferred Inflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,540,684	\$ 1,540,684
Changes in assumptions	203,000	1,914,502	2,117,502
Net difference between projected and actual earnings on OPEB plan investments	-	-	-
Changes in proportion	20,000	-	20,000
Total	\$ 223,000	\$ 3,455,186	\$ 3,678,186

\$709,332 reported as deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	PSERS Plan	Local Plan	Total
2020	\$ (21,000)	\$ (166,060)	\$ (187,060)
2021	(21,000)	(166,060)	(187,060)
2022	(21,000)	(166,060)	(187,060)
2023	(23,000)	(166,060)	(189,060)
2024	(24,000)	(166,060)	(190,060)
2025 and beyond	19,000	(1,270,066)	(1,251,066)
Total	\$ (91,000)	\$ (2,100,366)	\$ (2,191,366)

Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The following methods and assumptions were used in the actuarial valuation for the June 30, 2018 measurement date:

SHALER AREA SCHOOL DISTRICT

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- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 2.98% - S&P 20-year Municipal Bond Rate
- Salary increases – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and merit or seniority increases
- Premium Assistance reimbursement is capped at \$1,200 per year
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in Premium Assistance per year
- Mortality rates were based on the RP-2014 Mortality Tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale
- Experience study – July 1, 2010 through June 30, 2015
- Participation rate –
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%.

Changes in Assumptions

The discount rate decreased from 3.13% to 2.98% for the June 30, 2018 valuation.

Changes in Benefit Terms

There were no changes in benefit terms for the June 30, 2018 valuation.

OPEB Plan Investments

Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Employer contribution rates are established to provide reserves in the Health Insurance Account that are sufficient for the payment of the Premium Assistance for each succeeding year. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.9%	0.03%
US Core Fixed Income	92.8%	1.2%
Non-US Developed Fixed	1.3%	0.04%
	<u>100.0%</u>	

For PSERS' year ended June 30, 2018, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 1.63%.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.98%. Under the Premium Assistance plan's funding policy, contributions are structured for short-term funding of the Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of the Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of the Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 2.98%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2018, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the School District's Proportionate Share of PSERS' Net OPEB Liability to Changes in the Discount Rate

The following presents the School District's proportionate share of PSERS' net OPEB liability calculated using the discount rates described above, as well as what the School District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

SHALER AREA SCHOOL DISTRICT

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	1% Decrease (1.98%)	Current Discount Rate (2.98%)	1% Increase (3.98%)
School District's proportionate share of PSERS' net OPEB liability	\$ 6,080,000	\$ 5,346,000	\$ 4,737,000

Sensitivity of the School District's Proportionate Share of PSERS' Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trend rates were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2018, retirees' Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on the healthcare cost trends as depicted below.

The following presents the School District's proportionate share of PSERS' net OPEB liability calculated using current healthcare cost trend rates as well as what the School District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease	Current Trend	1% Increase
School District's proportionate share of PSERS' net OPEB liability	\$ 5,345,000	\$ 5,346,000	\$ 5,347,000

Additional Required Disclosures for the School District's Retiree Plan

Plan Description

The School District administers a single-employer defined benefit healthcare plan to provide additional postemployment benefits to eligible retirees (the Supplemental Health Plan). The School District has not accumulated assets for the retiree plan in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75; benefits are paid on a pay-as-you-go basis.

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The plan provides medical, and in some cases, dental and vision, for three groups of employees: teachers; administrators; and support staff. Support staff can be further divided into clerical, maintenance and secretarial categories. Provided they meet the eligibility criteria, full-time employees of all three groups are eligible for post-retirement medical, dental and vision coverage. All part-time employees are not eligible for post-retirement medical, dental, or vision coverage. Also, bus drivers and food service workers are contracted out and, therefore, are not eligible. The plan does not issue a publicly available financial report.

Funding Policy

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

Medical Benefits

Medical benefits are provided through the ACSHIC and are administered by Highmark. There are two plans: A Preferred Provider Organization (PPO) and an Exclusive Provider Organization (EPO). The PPO program is referred to as Community Blue Flex PPO and the EPO is referred to as Community Blue Flex EPO. There is no retirement incentive currently in place. However, the District has established a pattern of periodically offering incentives. A summary of past incentives is as follows.

Employees who retired in the 2006 and 2008 fiscal year

- Retirees with individual coverage - the School District shall pay the monthly premium cost for post-retirement medical coverage in the EPO 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 EPO and the PPO plans.
- Retirees with other coverages- the School District shall provide \$900 per month for post-retirement medical coverage in the EPO or PPO plan. The retiree is responsible for paying the difference between the applicable premium and the \$900.
- Post-retirement medical coverage is provided to age 65 or a nine-year period, whichever occurs first.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

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 for the year ended June 30, 2019: \$558 for EPO individual coverage, and \$597 for the PPO individual coverage; current employee contribution rates are \$72 for EPO individual coverage, and \$102 for the PPO individual coverage; and PSERS premium assistance is \$100 under both tiers.
- 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. \$1,515 for EPO family coverage, and \$1,622 for the PPO family coverage; the retirement incentive is \$900.
- 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.

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.

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Below shows the required contributions for active employees during the 2018/2019 fiscal year:

	<u>Single</u>	<u>Other</u>
Administrative	\$ 72	\$ 140
Secretaries/Paraprofessionals	72	100
SAEA Professional (EPO)	72	140
SAEA Professional (PPO)	102	190
Custodial and Maintenance	1.75% of base wage	3.0% 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.

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.

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

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

OPEB Liability

At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	24
Active employees	<u>497</u>
	<u>521</u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial evaluation performed as of July 1, 2018 and rolled forward to the measurement date of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal
- Discount rate – 3.87% – Based on the Bond Buyers 20-year Bond Index
- Salary and inflation increases – 2.50% salary increase, and 3.0% inflation rate
- Assumed healthcare cost trends – 6.75%; Long-term trend rate of 4.75%; Terminal trend year of 2028
- Mortality rates – RPH-2014 Total Dataset Mortality Table projected using Scale MP-2018

Changes in Assumptions

The discount rate changed from 3.58% in the prior year to 3.87% in the current year valuation. Updated the medical trend rates. Mortality improvement scale was updated to MP-2018. Assume a retirement incentive would be offered every 5 years.

Changes in Benefit Terms

No changes noted.

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2019

Changes in the Total OPEB Liability

The changes in the total OPEB liability for the School District's retiree plan for the year ended June 30, 2019 were as follows:

Total OPEB liability, July 1, 2018	\$	8,039,481
Changes for the year:		
Service cost		398,687
Interest on the total OPEB liability		287,813
Changes of benefit terms		-
Differences between expected and actual experience		554,698
Changes in assumptions		(1,908,605)
Benefit payments		(662,194)
		(1,908,605)
		(662,194)
Total OPEB liability, June 30, 2019	\$	6,709,880

Sensitivity of the School District's Total OPEB Liability to Changes in the Discount Rate

The following presents the School District's total OPEB liability calculated using the discount rate described above, as well as what the School District's total OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease 2.87%	Current Discount 3.87%	1% Increase 4.87%
School District's total OPEB liability	\$ 7,040,420	\$ 6,709,880	\$ 6,375,666

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Sensitivity of the School District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the School District's total OPEB liability calculated using current healthcare cost trend rates as well as what the School District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
School District's total OPEB liability	<u>\$ 6,211,020</u>	<u>\$ 6,709,880</u>	<u>\$ 7,291,341</u>

12. Derivative Instruments

Fixed/Variable Swap

During fiscal year 2004, the School District entered into a swaption contract. The swaption gave the counterparty the option to make the School District enter into a "pay-fixed, receive-variable" interest rate swap. When the option was exercised by the counterparty, the School District refunded the existing Series A of 2001 Bonds and issued the Series 2004 Variable Rate Bonds, which were later refunded by the Series of 2013 Variable Rate Notes (2013 Notes). The intention of the Fixed/Variable Swap was to effectively change the School District's variable interest rate on the Series 2004 Bonds to a synthetic fixed rate. The School District receives 68% of 1-month LIBOR plus .25%. The School District then pays a fixed rate of 3.955%. The interest payments are calculated based on a notional amount that approximates the principal outstanding on the 2013 Notes, which was \$8,915,000 at June 30, 2019. The swap expires on September 1, 2025, consistent with the last principal payment on the 2013 Notes.

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2019

Interest Rate Swaps – Floating Rate to Floating Rate

The School District has entered into three interest rate swap contracts as described below:

	<u>1997 Swap</u>	<u>2006 Swap</u>	<u>2006A Swap</u>
Transaction Date	September 1, 2005	June 11, 2009	June 11, 2009
Effective Date	September 23, 2005	July 1, 2009	July 1, 2009
Maturity Date	November 15, 2022	September 1, 2034	September 1, 2028
Initial Notional Amount	\$ 16,178,811	\$ 15,018,216	\$ 25,295,000
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%
Bank Counterparty Rating	A-	BBB+	BBB+

Fair Value of Derivative Instruments

The mark to market value is calculated using a combination of the present value of the potential net cash flows between the two parties, calculated using relevant mid-market data inputs and based on the assumption of no unusual market conditions or forced liquidation, and an option pricing model.

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

The floating rate swaps are valued using significant other observable inputs (Level 2 inputs). This fixed/variable swap is valued using significant unobservable inputs (Level 3 inputs).

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Below are the changes in fair value of the swaps during the year:

<u>Instrument</u>	<u>Effective Hedge</u>	<u>June 30, 2018 Fair Value</u>	<u>Current year value change</u>	<u>June 30, 2019 Fair Value</u>
1997B Swap	No	\$ 61,000	\$ (25,206)	\$ 35,794
2006 Swap	No	(727,700)	597,594	(130,106)
2006A Swap	No	(117,200)	241,624	124,424
		<u>\$ (783,900)</u>	<u>\$ 814,012</u>	<u>\$ 30,112</u>
Fixed / Variable Swap	Yes	<u>\$ 1,036,844</u>	<u>\$ 159,484</u>	<u>\$ 1,196,328</u>

The 1997B, 2006, and 2006A Basis Swaps are considered ineffective hedging derivatives, whereby the change in fair market value will be considered a derivative investment gain or loss recognized in the statement of activities each year.

As the Fixed/Variable Swap is considered an effective hedge, the aggregate change in fair market value during the year is offset by a change to deferred outflows on the statement of net position, with no impact to the current year statement of activities.

Risks

Through the use of derivative instruments such as swaps and interest rate swaps, the School District is exposed to a variety of risks, including credit risk, interest rate risk, termination risk, market-access risk, basis risk, and liquidity/remarketing risk.

- Credit risk is the risk that the counterparty will not fulfill its obligations. As of June 30, 2019, the Fixed/Variable, 2006 Swaps had a negative fair market values to the School District and, as such, the School District had no credit risk exposure related to these transactions; however, the 1997B interest rate swap and Fixed/Variable 2006A Swap were not subject to credit risk, as both had a positive fair market value. In the event that the counterparty's rating is downgraded to a certain level (and based on the fair value of the swap at the time of the downgrade) the counterparty would be required to post collateral to support its obligations under the swap.

SHALER AREA SCHOOL DISTRICT

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- Interest rate risk is the risk that changes in interest rates will adversely affect the fair values of the School District's financial instruments or the School District's cash flows. All of the swaps are highly sensitive to changes in interest rates; changes in the variable rate will have a material effect on the swaps' fair market value.
- Basis risk is the risk that arises when variable interest rates on a derivative and an associated bond or other interest-paying financial instrument are based on different indexes. The School District is subject to basis risk because the interest index on the variable rate arm of the swap is based on a different index than the swap. Although expected to correlate, the relationships between different indexes vary and that variance could adversely affect the School District's calculated payments, and, as a result, cost savings or synthetic interest rates may not be realized.
- Termination risk is the risk that a derivative's unscheduled end will affect the School District's asset/liability strategy or will present the School District with potentially significant unscheduled termination payments to the counterparty. The counterparty to the transaction does not have the ability to voluntarily terminate the swap; however, the School District is exposed to termination risk in the event that the counterparty defaults.
- Liquidity/Remarketing risk is the risk that if the remarketing of the variable rate debt failed, the liquidity provider would step in and own those bonds that had been tendered but failed to be remarketed. At that point, the bonds would be considered "bank bonds" and the School District would have to pay the bank rate on such bonds and pay off the bonds in a much shorter period of time. This bank rate is sometimes much higher than the prime rate. Additionally, there is risk that the liquidity provider is unable to perform this service and the bonds would then need to be repurchased by the School District.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

13. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables and transfers at June 30, 2019 are summarized below:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 270,673	\$ 67,561
Capital Projects	30,729	270,673
Other governmental funds	-	-
Proprietary Fund	36,832	-
Total	<u>\$ 338,234</u>	<u>\$ 338,234</u>

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ -	\$ 7,111,634
Capital Projects	-	-
Other governmental funds	7,111,634	-
Proprietary Fund	-	-
Total	<u>\$ 7,111,634</u>	<u>\$ 7,111,634</u>

Transactions between funds which are not expected to be repaid are accounted for as transfers. In those cases when repayment is expected within the next fiscal year, the transactions are accounted for through the various due from and due to accounts. When repayment is not expected to be made with the next fiscal year, the transactions are accounted for through advances receivable and advances payable. The transfer from the General Fund to the Debt Service Fund is to fund debt service expenditures occurring during the fiscal year.

14. Contingencies and Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

The School District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omission; and natural disasters for which the School District carries commercial insurance. Management believes the insurance coverage is sufficient to cover the School District against potential losses. There have been no significant changes in insurance coverage since the prior fiscal year.

At June 30, 2019, the School District has construction commitments relating to the school renovations for approximately \$3.9 million.

15. Subsequent Event

~~During July 2019, the School District entered into a capital lease for Apple iPads for \$260,362. Payments of principal and interest totaling \$65,090 are due annually commencing August 15, 2019 through August 15, 2022. Interest on the lease is 1.99%.~~

REQUIRED SUPPLEMENTARY INFORMATION

SHALER AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

YEAR ENDED JUNE 30, 2019

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues and Other Financing Sources:				
Revenues:				
Local sources:				
Current real estate taxes	\$ 44,570,777	\$ 44,570,777	\$ 45,488,141	\$ 917,364
Public utility realty taxes	54,000	54,000	51,694	(2,306)
Local services taxes	22,500	22,500	23,032	532
Earned income taxes	5,273,400	5,273,400	5,532,042	258,642
Real estate transfer taxes	516,608	516,608	570,476	53,868
Delinquencies on taxes	1,514,145	1,514,145	1,371,550	(142,595)
Earnings on investments	90,405	90,405	558,717	468,312
Revenue from student activities	56,500	56,500	53,663	(2,837)
Federal revenue from IUs	986,000	986,000	890,635	(95,365)
Rentals	30,000	30,000	90,000	60,000
Contributions and donations from private sources	5,000	5,000	29,963	24,963
Tuition	-	-	13,908	13,908
Revenue from community activities	50,000	50,000	48,688	(1,312)
Miscellaneous revenue	318,000	318,000	136,216	(181,784)
Total local sources	53,487,335	53,487,335	54,858,725	1,371,390
State sources:				
Basic instructional subsidy	11,535,415	11,535,415	11,509,695	(25,720)
Tuition	52,500	52,500	23,681	(28,819)
Subsidies for special education programs	3,501,775	3,501,775	3,429,810	(71,965)
Transportation	1,806,700	1,806,700	1,682,911	(123,789)
Rentals and sinking fund payments	300,000	300,000	457,708	157,708
Health services	85,000	85,000	78,298	(6,702)
State property tax reduction	2,041,241	2,041,241	2,041,241	-
Social Security payments	1,480,367	1,480,367	1,476,567	(3,800)
State retirement revenue	6,469,109	6,469,109	6,331,080	(138,029)
Ready to learn grant	706,471	706,471	739,029	32,558
Total state sources	27,978,578	27,978,578	27,825,040	(153,538)
Federal sources:				
Title I	330,000	330,000	610,972	280,972
Title II	140,000	140,000	123,629	(16,371)
Title III	-	-	1,284	1,284
Title IV	-	-	41,525	41,525
Medical Assistance - Title XIX	-	-	10,029	10,029
Medical Assistance - Access	250,000	250,000	252,786	2,786
Total federal sources	720,000	720,000	1,040,225	320,225
Other financing sources:				
Refund of prior year's expenditures	-	-	259,626	259,626
Proceeds from capital lease	-	-	-	-
Total other financing sources	-	-	259,626	259,626
Total revenues and other financing sources	82,185,913	82,185,913	83,983,616	1,797,703

(Continued)

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

YEAR ENDED JUNE 30, 2019
(Continued)

Expenditures and Other Financing Uses:	Budget		Actual	Variance with Final Budget
	Original	Final		
Instruction:				
Regular programs:				
Salaries	20,082,473	20,082,473	19,352,306	730,167
Employee benefits	13,699,524	13,699,524	12,143,588	1,555,936
Purchased professional and technical services	50,000	50,000	8,648	41,352
Purchased property services	76,642	76,642	34,331	42,311
Other purchased services	1,358,025	1,358,025	1,629,071	(271,046)
Supplies	1,066,741	1,066,741	1,009,912	56,829
Property	312,364	312,364	318,912	(6,548)
Other	-	-	204	(204)
Total regular programs	36,645,769	36,645,769	34,496,972	2,148,797
Special programs:				
Salaries	5,497,609	5,497,609	5,883,632	(386,023)
Employee benefits	3,787,149	3,787,149	4,158,677	(371,528)
Purchased professional and technical services	674,500	699,500	877,195	(177,695)
Other purchased services	1,913,700	1,888,700	1,549,871	338,829
Supplies	101,500	105,900	50,247	55,653
Property	22,000	32,000	24,916	7,084
Total special programs	11,999,458	12,015,158	12,548,787	(533,629)
Vocational education:				
Salaries	59,522	59,522	59,522	-
Employee benefits	28,203	28,203	25,130	3,073
Other purchased services	1,500,000	1,500,000	1,492,432	7,568
Total vocational education	1,587,725	1,587,725	1,577,084	10,641
Other instructional programs:				
Salaries	799,201	799,201	737,578	61,623
Employee benefits	492,734	492,734	449,967	42,767
Other purchased services	140,000	140,000	136,647	3,353
Supplies	12,500	12,500	1,064	11,436
Total other instructional programs	1,444,435	1,444,435	1,325,256	119,179
Non-public school:				
Purchased professional and technical services	-	-	10,765	(10,765)
Total instruction	51,677,387	51,693,087	49,958,864	1,734,223

(Continued)

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

YEAR ENDED JUNE 30, 2019
(Continued)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures and Other Financing Uses:				
Support services:				
Pupil personnel:				
Salaries	1,591,310	1,591,310	2,094,890	(503,580)
Employee benefits	1,071,366	1,071,366	1,329,408	(258,042)
Purchased professional and technical services	60,000	60,000	61,382	(1,382)
Purchased property services	4,200	4,200	-	4,200
Other purchased services	18,500	18,500	15,164	3,336
Supplies	43,500	27,800	18,922	8,878
Other	4,000	4,000	2,182	1,818
Total pupil personnel	2,792,876	2,777,176	3,521,948	(744,772)
Instructional staff:				
Salaries	586,568	586,568	893,978	(307,410)
Employee benefits	292,204	292,204	538,211	(246,007)
Purchased professional and technical services	13,800	13,800	206,254	(192,454)
Purchased property services	4,000	4,000	-	4,000
Other purchased services	6,410	6,410	7,680	(1,270)
Supplies	148,900	148,900	144,229	4,671
Property	8,800	8,800	7,631	1,169
Total instructional staff	1,060,682	1,060,682	1,797,983	(737,301)
Administration:				
Salaries	2,064,165	2,064,165	2,141,276	(77,111)
Employee benefits	1,312,660	1,314,060	1,350,254	(36,194)
Purchased professional and technical services	376,000	376,000	246,857	129,143
Purchased property services	42,730	42,730	41,488	1,242
Other purchased services	121,920	121,920	73,849	48,071
Supplies	25,500	25,500	16,709	8,791
Property	5,000	5,000	-	5,000
Other	34,300	32,900	13,720	19,180
Total administration	3,982,275	3,982,275	3,884,153	98,122
Pupil health:				
Salaries	570,487	570,487	559,729	10,758
Employee benefits	356,910	356,910	357,411	(501)
Purchased professional and technical services	294,500	294,500	137,288	157,212
Purchased property services	1,500	1,500	587	913
Other purchased services	-	-	36	(36)
Supplies	12,330	12,330	9,966	2,364
Property	1,500	1,500	-	1,500
Total pupil health	1,237,227	1,237,227	1,065,017	172,210

(Continued)

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

YEAR ENDED JUNE 30, 2019
(Continued)

Expenditures and Other Financing Uses:	Budget		Actual	Variance with Final Budget
	Original	Final		
Business:				
Salaries	416,180	416,180	405,643	10,537
Employee benefits	277,279	277,279	271,784	5,495
Purchased professional and technical services	35,000	35,000	37,910	(2,910)
Purchased property services	110,618	110,618	65,639	44,979
Other purchased services	7,450	7,450	5,719	1,731
Supplies	17,500	17,500	39,837	(22,337)
Other	1,000	1,000	1,245	(245)
Total business	865,027	865,027	827,777	37,250
Operation and maintenance of plant services:				
Salaries	3,033,071	3,033,070	2,954,559	78,511
Employee benefits	1,907,773	1,907,773	1,899,934	7,839
Purchased professional and technical services	137,450	124,171	177,493	(53,322)
Purchased property services	1,557,406	638,272	620,648	17,624
Other purchased services	248,465	248,465	259,993	(11,528)
Supplies	678,305	1,602,474	1,516,252	86,222
Property	150,049	157,019	108,471	48,548
Other	1,599	2,874	3,004	(130)
Total operation and maintenance of plant services	7,714,118	7,714,118	7,540,354	173,764
Student transportation services:				
Salaries	37,974	37,974	26,906	11,068
Employee benefits	21,707	21,707	17,987	3,720
Purchased professional and technical services	56,000	56,000	63,688	(7,688)
Other purchased services	4,756,500	4,756,500	4,619,921	136,579
Supplies	25,000	25,000	28,535	(3,535)
Total student transportation services	4,897,181	4,897,181	4,757,037	140,144
Central:				
Salaries	848,524	848,524	668,081	180,443
Employee benefits	557,212	561,212	430,999	130,213
Purchased professional and technical services	32,100	32,100	48,498	(16,398)
Other purchased services	15,400	15,400	13,121	2,279
Supplies	263,184	263,184	307,887	(44,703)
Property	10,000	10,000	4,236	5,764
Other	2,070	2,070	369	1,701
Total central	1,728,490	1,732,490	1,473,191	259,299
Other support services				
Other purchased services	65,000	65,000	63,016	1,984
Total support services	24,342,876	24,331,176	24,930,476	(599,300)

(Continued)

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

YEAR ENDED JUNE 30, 2019
(Continued)

Expenditures and Other Financing Uses:	Budget		Actual	Variance with Final Budget
	Original	Final		
Noninstructional services:				
Student activities:				
Salaries	1,033,468	1,033,468	986,294	47,174
Employee benefits	114,427	110,427	433,370	(322,943)
Purchased professional and technical services	41,700	41,700	49,244	(7,544)
Purchased property services	27,250	27,250	13,624	13,626
Other purchased services	254,175	254,175	234,910	19,265
Supplies	93,775	93,775	99,328	(5,553)
Property	13,675	13,675	12,384	1,291
Other	21,750	21,750	50,229	(28,479)
Total student activities	1,600,220	1,596,220	1,879,383	(283,163)
Community services:				
Salaries	5,550	5,550	60,134	(54,584)
Employee benefits	-	-	15,385	(15,385)
Other purchased services	2,200	2,200	524	1,676
Supplies	10,000	10,000	12,758	(2,758)
Other	15,000	15,000	11,460	3,540
Total community services	34,750	34,750	101,444	(66,694)
Total noninstructional services	1,634,970	1,630,970	1,980,827	(349,857)
Facilities Acquisition, Construction, and Improvement Services:				
Purchased professional and technical services	10,000	10,000	-	10,000
Purchased property services	10,000	10,000	-	10,000
Total facilities acquisition, construction, and improvement services	20,000	20,000	-	20,000
Debt service:				
Interest	-	4,184	4,546	(362)
Redemption of principal	208,158	208,158	193,396	14,762
Total debt service	208,158	212,342	197,942	14,400
Total expenditures	77,883,391	77,887,575	77,068,109	819,466
Other financing uses:				
Refund of prior year revenues	44,184	35,000	7,704	27,296
Debt Service prior year refunds	-	5,000	-	-
Fund transfers	7,040,100	7,040,100	7,111,634	(71,534)
Total other financing uses	7,084,284	7,080,100	7,119,338	(44,238)
Total expenditures and other financing uses	84,967,675	84,967,675	84,187,447	775,228
Net Change in Fund Balance	\$ (2,781,762)	\$ (2,781,762)	\$ (203,831)	\$ 2,572,931

(Concluded)

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF PSERS' NET PENSION LIABILITY

Last 10 Fiscal Years¹

	2019	2018	2017	2016	2015
School District's proportion of PSERS' net pension liability	0.2564%	0.2561%	0.2574%	0.2689%	0.2681%
School District's proportionate share of PSERS' net pension liability	\$ 123,085,000	\$ 126,484,000	\$ 127,559,000	\$ 116,475,000	\$ 106,116,000
School District's covered payroll	\$ 34,529,290	\$ 34,099,755	\$ 33,658,468	\$ 34,193,549	\$ 34,216,000
School District's proportionate share of PSERS' net pension liability as a percentage of its covered payroll	356.4655%	370.9235%	378.9804%	340.6344%	310.1356%
PSERS' plan fiduciary net position as a percentage of PSERS' total pension liability	54.00%	51.84%	50.14%	54.36%	57.24%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS TO THE PSERS PENSION PLAN

Last 10 Fiscal Years²

	2019	2018	2017	2016	2015
Contractually required employer contribution	\$ 11,922,826	\$ 11,200,198	\$ 9,890,554	\$ 8,309,361	\$ 6,977,855
Contributions recognized by PSERS	11,922,826	11,200,198	9,890,554	8,309,361	6,977,855
Difference between contractually required employer contribution and contributions recognized by PSERS	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 36,410,597	\$ 35,027,423	\$ 34,099,755	\$ 33,658,468	\$ 34,193,549
Contributions as a percentage of covered payroll	32.75%	31.98%	29.00%	24.69%	20.41%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF PSERS' NET OPEB LIABILITY

Last 10 Fiscal Years¹

	2019	2018
School District's proportion of PSERS' net OPEB liability	0.2567%	0.2561%
School District's proportionate share of PSERS' net OPEB liability	\$ 5,346,000	\$ 5,218,000
School District's covered payroll	\$ 34,529,290	\$ 34,098,592
School District's proportionate share of PSERS' net OPEB liability as a percentage of its covered payroll	15.4825%	15.3027%
PSERS' plan fiduciary net position as a percentage of PSERS' total OPEB liability	5.5600%	5.7300%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS TO THE PSERS PREMIUM ASSISTANCE

Last 10 Fiscal Years²

	2019	2018
Contractually required employer contribution	\$ 303,557	\$ 292,884
Contributions recognized by PSERS	303,557	292,884
Difference between contractually required employer contribution and contributions recognized by PSERS	\$ -	\$ -
School District's covered payroll	\$ 36,410,597	\$ 35,027,423
Contributions as a percentage of covered payroll	0.8337%	0.8362%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

SCHEDULE OF CHANGES IN THE SCHOOL DISTRICT'S TOTAL OPEB LIABILITY FOR ITS RETIREE PLAN

Last 10 Fiscal Years¹

	2019	2018
Total OPEB Liability:		
Service cost	\$ 398,687	\$ 392,747
Interest	287,813	236,784
Changes of benefit terms	-	-
Differences between actual and expected experience	554,698	-
Changes of assumptions	(1,908,605)	(164,108)
Benefit payments	(662,194)	(734,156)
Net Changes in Total OPEB Liability	(1,329,601)	(268,733)
Total OPEB Liability - Beginning	8,039,481	8,308,214
Total OPEB Liability - Ending	\$ 6,709,880	\$ 8,039,481

¹ The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2019

1. Budgetary Information

The Shaler Area School District (School District) is required by state law to adopt an annual budget for the General Fund. The budget is presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

The School District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to May of the preceding fiscal year, the School District prepares a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Board of Directors (Board) is then called for the purpose of adopting the proposed budget after 30 days' public notice of the meeting has been given.
3. Prior to July 1, the budget is legally enacted through passage of a resolution by the Board.
4. The budget must be filed with the Pennsylvania Department of Education by July 31 of the fiscal year.

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.

The School District expenditures may not legally exceed the revised budget amounts by amounts in total for the fund unless funds are received in excess of the budgeted State allocation levels. Accordingly, the legal level of budgetary control is at the object level within each function and fund. During fiscal year 2019, expenditures were budgeted at \$77.9 million, while actual expenditures were \$77 million.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2019

2. Factors and Trends in Actuarial Assumptions Used Under GASB Statement No. 68 for the PSERS Pension Plan

Actuarial Date/ Measurement Date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
School District Fiscal Year	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Discount Rate	7.25%	7.25%	7.25%	7.50%	7.50%	N/A
Salary Increases	5.00%	5.00%	5.00%	5.50%	5.50%	N/A
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2000	RP-2000	N/A
Changes in Benefits	None	Vested Class T-E and T-F members can withdraw their accumulated contributions and interest	None	None	None	N/A
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	33.36%	32.60%	31.74%	29.20%	25.00%	20.50%
Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015

N/A – Years pre-date required implementation date of GASB Statement No. 68; thus, actuarial valuation assumptions for these years are not presented.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2019

3. Factors and Trends in Actuarial Assumptions Used Under GASB Statement No. 75 for the PSERS Premium Assistance (OPEBs)

Actuarial Date/ Measurement Date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
School District Fiscal Year	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Discount Rate	2.98%	3.13%	N/A	N/A	N/A	N/A
Salary Increases	5.00%	5.00%	N/A	N/A	N/A	N/A
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	N/A	N/A	N/A	N/A
Changes in Benefits	None	Vested Class T-E and T-F members can withdraw their accumulated contributions and interest	N/A	N/A	N/A	N/A
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	0.84%	0.83%	0.83%	N/A	N/A	N/A
Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2020	6/30/2019	6/30/2018	N/A	N/A	N/A

N/A – Years pre-date required implementation date of GASB Statement No. 75; thus, actuarial valuation assumptions for these years are not presented.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2019

4. Factors and Trends in Actuarial Assumptions Used Under GASB Statement No. 75 for the Retiree OPEB Plan

The retiree plan is not administered through a trust and assets are not accumulated in a trust to pay related benefits.

Actuarial Date	6/30/2018	6/30/2016				
Measurement Date	6/30/2019	6/30/2018				
School District Fiscal Year	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Discount Rate	3.87%	3.58%	N/A	N/A	N/A	N/A
Salary Increases	2.50%	2.50%	N/A	N/A	N/A	N/A
Mortality	MP-2018	MP-2016	N/A	N/A	N/A	N/A
Assumed Healthcare Trend Rates	6.75%	7.00%	N/A	N/A	N/A	N/A

N/A – Years pre-date required implementation date of GASB Statement No. 75; thus, actuarial valuation assumptions for these years are not presented.

SUPPLEMENTARY INFORMATION

SHALER AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

<u>Federal Grantor / Pass Through Grantor / Project Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number/ Grant Number</u>	<u>Grant Period Beginning/ Ending Dates</u>	<u>Program or Award Amount</u>	<u>Total Received for the Year</u>	<u>Accrued (Deferred) Revenue at July 1, 2018</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Deferred) Revenue at June 30, 2019</u>	<u>Amounts Passed Through to Subrecipients</u>
U.S. Department of Education										
Passed Through the Pennsylvania Department of Education										
Title I Grants to Local Educational Agencies	84 010	013 170379	7/26/16-9/30/17	\$ 628,032	\$ 40,673	\$ 40,673	\$ -	\$ -	\$ -	\$ -
Title I Grants to Local Educational Agencies	84 010	013 180379	8/15/17-9/30/18	575,251	40,216	160,865	-	-	120,649	-
Title I Grants to Local Educational Agencies	84 010	013 190379	8/21/18-9/30/19	570,299	285,170	-	570,299	570,299	285,129	-
Total Title I Grants to Local Educational Agencies					366,059	160,865	570,299	570,299	405,778	-
Supporting Effective Instruction State Grants	84 367	020-180379	8/15/17-9/30/18	133,242	-	56,741	-	-	56,741	-
Supporting Effective Instruction State Grants	84 367	020 190379	8/21/18-9/30/19	123,629	86,922	-	123,629	123,629	36,707	-
Total Supporting Effective Instruction State Grants					86,922	56,741	123,629	123,629	93,448	-
Student Support and Academic Enrichment Program	84 424	144 180379	8/15/17-9/30/18	13,013	-	8,365	-	-	8,365	-
Student Support and Academic Enrichment Program	84 424	144 190379	8/21/18-9/30/19	41,525	41,525	-	41,525	41,525	-	-
Total Student Support and Academic Enrichment Program					41,525	8,365	41,525	41,525	8,365	-
Passed Through the Allegheny County Intermediate Unit Special Education Cluster										
Special Education Grants to States	84 027	RA-062-18 0-003	7/1/17-6/30/18	948,700	948,700	948,700	-	-	-	-
Special Education Preschool Grants	84 173	131 19-0-003	7/1/18-9/30/19	5,928	5,928	-	5,928	5,928	-	-
Special Education Grants to States	84 027	RA-062 19 0-003	7/1/18-9/30/19	884,706	-	-	884,706	884,706	884,706	-
Total Special Education Cluster					954,628	948,700	890,634	890,634	884,706	-
English Language Acquisition Grants	84 365	n/a	7/1/18-6/30/19	1,284	1,284	-	1,284	1,284	-	-
Total U.S. Department of Education					1,450,418	1,174,671	1,627,371	1,627,371	1,992,297	-
U.S. Department of Health and Human Services										
Passed Through Pennsylvania Department of Human Services Medicaid Cluster Medical Assistance Program										
	93 778	N/A	N/A	N/A	10,029	-	10,029	10,029	-	-
Total U.S. Department of Health and Human Services					10,029	-	10,029	10,029	-	-
U.S. Department of Agriculture										
Passed Through Pennsylvania Department of Education Child Nutrition Cluster										
School Breakfast Program	10 553	N/A	7/1/17-6/30/18	N/A	17,633	17,633	-	-	-	-
School Breakfast Program	10 553	N/A	7/1/18-9/30/19	N/A	116,733	-	139,283	139,283	22,550	-
Total 10 553					134,366	17,633	139,283	139,283	22,550	-
National School Lunch Program	10 555	N/A	7/1/17-6/30/18	N/A	76,986	76,986	-	-	-	-
National School Lunch Program	10 555	N/A	7/1/18-9/30/19	N/A	560,071	-	650,419	650,419	90,348	-
Total 10 555					637,057	76,986	650,419	650,419	90,348	-
Passed Through the Pennsylvania Department of Agriculture National School Lunch Program	10 555	N/A	7/1/18-9/30/19	138,564	105,944	[11,669]	101,604	101,604	[16,009]	-
Total CFDA 10 555					743,001	65,317	752,023	752,023	74,339	-
Total Child Nutrition Cluster					877,367	82,950	891,306	891,306	96,889	-
Total U.S. Department of Agriculture					877,367	82,950	891,306	891,306	96,889	-
Total Expenditures of Federal Awards					\$ 2,337,814	\$ 1,257,621	\$ 2,528,706	\$ 2,528,706	\$ 1,489,186	\$ -

See accompanying notes to schedule of expenditures of federal awards.

SHALER AREA SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the Shaler Area School District (School District) under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

2. Summary of Significant Accounting Policies

The accompanying Schedule is presented using the modified accrual basis of accounting. Expenditures are recognized following the cost principles contained in the Uniform Guidance. The School District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Shaler Area School District

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2019

**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***

**Board of Directors
Shaler Area School District**

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 (School District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District’s basic financial statements, and have issued our report thereon dated January 24, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the School District’s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mahe Duessel

Pittsburgh, Pennsylvania
January 24, 2020

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

**Board of Directors
Shaler Area School District**

Report on Compliance for Each Major Federal Program

We have audited Shaler Area School District's (School District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School District's major federal programs for the year ended June 30, 2019. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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 the School District's compliance.

Board of Directors
Shaler Area School District
Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control over Compliance

Opinion on Each Major Federal Program

In our opinion, the 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, 2019.

Report on Internal Control over Compliance

Management of the 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 the 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 the internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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.

Board of Directors
Shaler Area School District
Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control over Compliance

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

Mahe Duessel

Pittsburgh, Pennsylvania
January 24, 2020

SHALER AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? yes no

7. Major Programs:

CFDA Number(s)

84.027, 84.173

84.367

Name of Federal Program or Cluster

Special Education Cluster (IDEA)

Supporting Effective Instruction State Grants

8. Dollar threshold used to distinguish between type A and type B programs: \$750,000

9. Auditee qualified as low-risk auditee? yes no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal awards

No matters were reported.

SHALER AREA SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2019

FINDING: 2018-001 Financial Reporting System

Statement of Condition: During the audit process, several material adjustments were made to the Shaler Area School District's (School District) records related to year-end closing. Adjustments were required to: 1.) adjust local, state, and federal receivables and revenues; 2.) adjust capital funds accounts payable; and 3.) record Debt Service Fund activity in the accounting records.

Criteria: An entity should have procedures in place to identify any significant adjustments necessary to their external financial statements, including the posting of all adjustments necessary to present financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

Status: No similar conditions in the current year. Adjusting entries were posted by Management prior to the start of the audit or information was provided during the audit for material adjustments.

MaherDuessel

**Board of Directors
Shaler Area School
District**

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 (School District) as of and for the year ended June 30, 2019, and the related notes to the financial statements.

We reported on the internal control and its operation to the management of the School District in the 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* dated January 24, 2020, and in the Independent Auditor's Report on Compliance for the Major Program and on Internal Control over Compliance Required by the Uniform Guidance, dated January 24, 2020. However, during our audit, we noted certain other matters involving internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated January 24, 2020 on the School District's financial statements. Our comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies.

Comments marked with an asterisk (*) were communicated in prior management letters and continue to require attention.

Financial Reporting

As part of the audit process, we identified a limited number of adjustments that were necessary to properly record account balances in the fund financial statements. Adjusting entries were required to: adjust real estate taxes receivable and unavailable revenue; restore prior year accounts receivable relating to federal grants not received; adjust retainage payable; and record the gross entry for the 2019 Bond Proceeds; and to roll net position in the cafeteria fund. Management has made significant improvement over the last year to produce accurate trial balances for audit and we recommend that the progress continue.

Title Grants Receivable

During our review of accounts receivable, we noted the Title Grants receivable from the prior year were not received in the current year. We noted per review and discussion with management, the final reports related to these grants were not completed and submitted to the Pennsylvania Department of Education (PDE) and therefore the payments are being withheld. Per discussion with management it was found that the correct individual was not an approved creator of the reports. We recommend the School District put a process in place to

ensure all quarterly and final reports are prepared and submitted timely. The School District has informed us that procedures, timelines and notifications will be implemented with the correct group of employees. In addition, the coordinators of all federal and state funds will be held to the same procedures. We also noted this was the only reporting incident that was noted during the audit period and all of the Title Grants reports were completed during the audit by School District employees.

Segregation of Duties (*)

Strong internal controls require that duties be segregated so that one person does not control all aspects of an accounting function, which can increase the risk of errors or fraud occurring and not being detected. The limited staff size in the business office at the School District may make it impractical to fully segregate duties related to the various accounting functions. However, management should be aware of the importance of segregating incompatible financial functions to the extent practical. We noted the item listed below, and offer the following recommendation:

Bank Reconciliations

The individual responsible for bank reconciliations has numerous other duties with regard to the processing of General Fund cash receipts and deposits, as well as disbursements related to the Capital Projects and Activity Funds. As a result, the potential exists that errors or irregularities may occur and not be detected within a timely period. In order to reduce the risk associated with this situation, responsibility for handling and recording cash receipts and/or disbursements should ideally be segregated from the preparation of the monthly bank reconciliations.

We recommend that the School District continue to investigate ways to further segregate duties, and further investigate improvements within the bank reconciliation process. Due to budgetary/staffing limitations, the School District may determine that full segregation of duties may not be practical. We noted that during fiscal year 2019, the Director of Business Affairs, who is independent of the cash receipt and disbursement process, began reviewing all bank reconciliations.

Scholarship Funds (*)

During fiscal year 2019 (and in prior years), the School District held student scholarship funds in a bank account that also contains funds for high school activities. Although held together, each scholarship is tracked in its own general ledger account, and the scholarships were separated for year-end financial reporting purposes. With funds being commingled, there exists the risk

for errors to occur with the receipts and disbursement of these funds, and the classification of such items. As a best practice, management and tracking of the scholarship funds should be clearly defined and segregated. We recommend that the School District consider the best course of action with regard to the scholarship funds to maximize the management and tracking of these funds.

Activity Funds (*)

The School District holds certain funds for student activities. During our review of disbursements made from these accounts, we noted that although the payment approval form included an area for approval by the faculty advisor, some of the forms did not include an area for approval by the student representative. This has improved from the prior year as the High school activities fund now includes this line. We recommend that all activity funds include a line for student signatures. As the funds are funds of the class/organization/group, and not property of the School District, expenditures should not be made from these funds without the approval of the student representative.

In addition, we recommend that cancelled checks are returned from the bank to ensure that controls are in place and checks are being reviewed as part of the bank reconciliation process.

Capital Assets (*)

The School District utilizes a third-party service provider to maintain its capital asset listing and calculate depreciation. The School District provides the information to the third-party provider each year to update the listing for additions and deletions. Historically, a large portion of the District's capital assets purchased using Capital Projects funds have not been communicated/updated to the third-party service provider. Instead, a separate Excel document maintained by the School District tracks and depreciates these additional items, and a reconciliation is necessary at the end of each year during the audit process to arrive at the final capital asset amounts for financial reporting. With the current process, there is increased risk of errors occurring due to the differing processes being used.

We recommend that the School District implement procedures to utilize one source for internal records, and increase the reconciliations provided by the third party as of June 30, 2019, and that the School District communicate any discrepancies noted to the third-party service provider for correction.

Purchase Orders (*)

From our testing and discussions with management, we noted that some purchase orders are completed after the purchase is made, and there are several services that do not use purchase orders. We recommend that the School District develop and utilize best practices to ensure purchase orders are used per policy and are consistently applied.

Fraud Policy (*)

Currently, the School District does not have a formal fraud policy. To communicate its position on fraud, we recommend that the School District issue a formal fraud policy statement that identifies employees' responsibility to report even suspected fraud or incorporate the requirement into a formal code of conduct. Additionally, management should evaluate whether appropriate internal controls have been implemented in any areas that management has identified as posing a higher risk of fraudulent activity, as well as controls over the School District's financial reporting process. As part of this policy, we also recommend that the School District formalize and adopt a policy prohibiting the personal use of School District assets.

Data Security (*)

General information technology (IT) controls require that procedures be in place to allow for the backup and recovery of financial and other data on an ongoing basis. This is especially important with the now constant threat of outside attacks, which we have seen impact many of our clients in the government and non-profit industry here in Pittsburgh. Using social engineering techniques, the careless or untrained user clicks on a phishing message, a contaminated web advertisement, or visits a malicious website, and the ransomware is released into the system, where it encrypts the hard drive using cryptographic key technology locking down the target information. We recommend that the School District continue to consider these risks and be aware of the importance of backups and testing of backups in light of these circumstances.

Pending GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several new standards that may have an impact on the School District's financial statements in future years. In order to prepare for these changes, we recommend that the School District review these statements to obtain an understanding of the impact, if any, these changes will have on its financial statements.

GASB Statement No.	Title	School District's Effective Date
84	<i>Fiduciary Activities</i>	June 30, 2020
87	<i>Leases</i>	June 30, 2021
89	<i>Accounting for Interest Cost Incurred Before the End of a Construction Period</i>	June 30, 2021
90	<i>Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61</i>	June 30, 2020
91	<i>Conduit Debt Obligation</i>	June 30, 2022

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

Maheer Duessel

Pittsburgh, Pennsylvania
January 24, 2020

**Board of Directors
Shaler Area School District**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area

School District (School District), Pennsylvania for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our conversation with the Finance Committee Chairperson about planning matters on November 13, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated June 18, 2018, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* applicable to its major federal program for the purpose of expressing an opinion on the School District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the School District's compliance with those requirements.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. Governmental Accounting Standards Board (GASB) Statement Nos. 83 (Certain Asset Retirement Obligations) and 88 (Certain Debt Disclosures related to Debt, including Direct Borrowings and Direct Placements) were adopted during the year. No other accounting policies were adopted or changed during 2019. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

We noted sensitive estimates affecting the financial statements, including the estimates for future variable interest rates, and the estimated fair market value of derivative investments.

In addition, the calculation of the OPEB liability required significant estimates regarding the anticipated OPEB obligation to be made for the financial statements. Management's estimates are based on consultation with a certified actuary.

Also, the reporting of the net pension liability and related items required significant estimates regarding the School District's proportionate share of the PSERS net pension liability to be made for the financial statements. Management's estimates are based on consultation with PSERS' independent auditor and certified actuary.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no sensitive disclosures affecting the financial statements, other than the disclosure related to the swaps, as described in Note 12, which describes the nature of the transactions and the related risks assumed by the School District.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 24, 2020.

Management Consultations with Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Other Matters

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

We were engaged to report on the supplementary information as described in the table of contents, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,

Mahe Duessel

Pittsburgh, Pennsylvania
January 24, 2020

2019-20 Bus Stop - Addition

Spring Garden Sportsmen's Club

AGREEMENT

This Agreement is made this 10 day of February 2020, by and between Shaler Area School District ("Shaler"), a public school district having its principal administrative offices at 1800 Mt. Royal Boulevard, Glenshaw, PA and GITO, INC., a Pennsylvania Corporation doing business as Nello Construction Company ("Nello") having its principal place of business at 230 East Main Street, Carnegie, PA 15106.

WHEREAS, in July 2016, Shaler awarded competitively bid contracts, including a contract to Nello for the provision of general trades construction work, in connection with the construction of the new Scott Elementary School (hereinafter, the "Project");

WHEREAS, on December 17, 2018 Nello filed an AAA Arbitration Demand against Shaler (AAA Case No: 01-18-0004-6253) (the "AAA Arbitration") for additional costs related to the delayed completion of the Project (the "Nello's Delay Claim") and payment of the outstanding contract balance (the "Contract Balance Claim");

WHEREAS, in relation to Nello's Delay Claim, the District filed answering statements to the AAA Arbitration Demand, disputing liability upon Nello's claims and asserting offsets on account of additional fees paid to and/or invoiced by the construction manager and architect for the Project and liquidated damages (the "Shaler's Delay Claim");

WHEREAS, in relation to Nello's Contract Balance Claim, the District disputed liability and asserted a right to offsets on account of defective and/or incomplete punch list work;

WHEREAS, the District also joined the Project architect, HHS DR, Inc., as a party to the AAA Arbitration, asserting that HHS DR, Inc., contributed to the delayed completion of the Project and both Nello and the District claim to have incurred additional costs directly attributable to the actions of HHS DR, Inc.;

WHEREAS, Nello commenced a civil action against HHS DR, Inc., pending in the Court of Common Pleas of Allegheny County at Case No. GD-19-010102 (the "Civil Action"), asserting that actions and omissions of HHS DR delayed the completion of the Project and caused Nello to incur additional and unanticipated expenses to perform its work; and

WHEREAS, in lieu of the costs, risks and inconvenience of continuing litigation, Shaler and Nello mutually desire to compromise and settle Nello's Delay Claim in accordance with the terms hereinafter set forth;

NOW, THEREFORE, with the intent to be legally bound hereby, Shaler and Nello hereby agree as follows:

1. Incorporation of Recitals. The foregoing recitals are incorporated herein as a material part of the parties' agreement as a mutual statement of the parties' intent in entering into this Agreement of Settlement and Release.
2. Settlement of Nello's Delay Claim. In resolution of Nello's Delay Claim and/or other costs associated with or arising from the delayed completion of the Project, Shaler agrees to pay, and Nello agrees to accept, the sum of Two Hundred Thousand Dollars (\$200,000.00) (the "Settlement Sum"). Payment shall be issued within twenty (20) days of the signing of this agreement. Payment of the Settlement Sum is provided in consideration for and as a full accord and satisfaction of Nello's Delay Claim only, and any additional or unanticipated costs of any

nature, whether previously incurred or expended or subsequently incurred or expended by Nello and its subcontractors, associated with or arising from the delayed completion of the Project, including, but not limited to, any claims of Nello for costs for extended project management and supervision, extended general conditions, inefficiencies, loss of productivity, workmen wage and benefit increases, extended field office, tooling and equipment costs, overtime, increased material or equipment costs, acceleration, bond costs, interest, home office overhead and/or loss of bonding capacity. For the purposes of clarity, the Settlement Sum is intended to compensate Nello for all additional costs associated with or arising from the delayed completion of the Project.

3. Compensation to Shaler for Additional Costs from HHSDR Having acknowledged that HHSDR, Inc has caused additional costs to both parties, Nello agrees to pay Shaler certain sums Nello receives from HHSDR, Inc, in any, in relation to a settlement or judgment arising from the Civil Action. Said payment shall be under the following terms: For any amount over \$100,000 that Nello receives from HHSDR (via settlement or judgment), 33.33% of said amounts over \$100,000 shall be payable to Shaler from Nello. Nello shall notify Shaler of any such settlement or judgment within five (5) business days and provide to Shaler sufficient evidence confirming the amount of any settlement with HHSDR. Said payment to Shaler shall be due within ten (10) days of receipt by Nello.

4. Partial Release of Shaler. For and in consideration of the covenants of this Agreement, Nello, for itself and on behalf of its subcontractors, suppliers, materialmen, sureties, agents, representatives, attorneys, assigns, successors and insurers, hereby remises, releases and forever discharges Shaler, and its respective directors, officers, employees, representatives, attorneys, assigns, successors and insurers (individually and collectively, the "Releasees"), of any and from all manner of liability, actions and causes of action, suits, debts, covenants, agreements,

judgments, indemnity, claims, demands, damages, expenses and costs arising out of or involving any claims against the Releasees existing as of the date hereof arising from the delayed completion of the Project, including, but not limited to, those stated or that could have been stated in Nello's Delay Claim in the AAA Arbitration. Nello agrees that it will not initiate a lawsuit, arbitration or other proceeding against any other prime contractor or their respective subcontractors seeking the same or similar damages as were or could have been sought pursuant to Nello's Delay Claim and shall defend, indemnify and hold harmless Shaler from any liability arising from any such claim initiated in contravention of this provision. The foregoing release shall not be construed or interpreted in any manner whatsoever as a release, waiver or discharge of Nello's Contract Balance Claim or Nello's claim against HHSDR in the Civil Action. Additionally, Shaler agrees that any claim for outstanding contract balance due to Nello shall not accrue until the date of the signing of this Agreement. Shaler further agrees that Nello may prosecute any claims for outstanding Contract Balance in the Court of Common Pleas of Allegheny County.

5. Partial Release of Nello. For and in consideration of the foregoing covenants, Shaler, for itself and on behalf of its directors, officers, employees, agents, representative attorneys, assigns successors and insurers, hereby remises, releases and forever discharges Nello and its subcontractors, suppliers, directors, officers, employees, agents representatives, attorneys, assigns, successors, sureties and insurers, of and from all, any and all manner of, liability actions and causes of action, covenants, agreements, judgments, indemnity, claims, demands, damages, expenses and costs arising out of or involving Shaler's Delay Claim. This Agreement shall not be construed or interpreted in any manner whatsoever as a release, waiver or discharge of:

- (a) any claims involving the correction and/or completion of punch list work remaining on the Project;

(b) any claims, to the extent they exist or hereafter arise against Nello relating to or arising from any latent defect in the work performed by Nello or any warranty obligations of Nello in connection with the Project; or

(c) any claims to the extent they exist for indemnification and/or contribution arising from claims asserted against Shaler by third parties for bodily injury or property damage relating to any defect in the work performed by Nello in connection with the Project.

6. No Admission of Liability. The actions of the parties in entering into and performing the terms of this Agreement and Shaler's payment of the Settlement Sum is not, is not intended as, and should not be considered to be, an admission of any liability, breach of contract, tortious conduct or any wrongdoing of any manner.

7. Discontinuance of AAA Arbitration. Upon the mutual execution of this Agreement, Nello shall notify the American Arbitration Association of the discontinuance of the AAA Arbitration. The discontinuance of the AAA Arbitration is without prejudice to Nello's Contract Balance Claim, Shaler's claims for the correction and completion of defective or incomplete punch list work, Nello's claim against HHS DR in the Civil Action and/or Shaler's rights pursuant to Section 3 of this Agreement.

8. Retention of Nello's Project Records. Due to the potential for litigation arising from the Project, Nello agrees to take commercially reasonable steps to preserve all of its documents, whether in paper or electronic form, relating to the Project that is in its current possession, custody or control as of the date of this Agreement and those documents subsequently created or received by Nello in relation to the Project for a period of four years following final completion of the Project unless earlier authorized by Shaler to be destroyed. The obligation to preserve relevant

documents and records supersedes Nello's ordinary records retention policies or practices. If Nello's computer network includes a system that periodically deletes or over-writes old documents, Nello agrees to disable or override such program(s) as necessary to protect relevant documents from being modified, deleted or destroyed. Nello agrees to make such documents available to Shaler during normal business hours for review and reproduction. Further, Nello agrees to provide reasonable cooperation to Shaler, including access to Nello personnel, in furtherance of the prosecution or defense of any claims between Shaler and others arising from the Project.

9. Authority. The parties hereto hereby warrant and represent that: (a) they have read the Agreement and/or have had it explained to them to their satisfaction by their counsel; (b) they have the requisite power and authority to enter into this Agreement; (c) any and all authorizations for the execution and delivery of this Agreement have been duly obtained and issued; (d) the claims that are the subject of this Agreement have not been assigned or otherwise transferred; and (e) this Agreement constitutes a legal, valid and binding obligation on each of the parties hereto

10. Entire Agreement. This Agreement constitutes the full and integrated agreement between the parties relative to the subject matters hereof. In entering into this Agreement, no party is relying upon any prior or contemporaneous oral or written representations, promises, negotiations, covenants or other understandings of any kind. Any modification to the Agreement may be affected only by a writing signed by both parties hereto and, as to Shaler, only if approved by the affirmative vote of a majority of its Board of School Directors at a duly constituted public meeting.

11. Construction. This Agreement has been jointly drafted by the parties hereto, each having the benefit of representation of counsel of their own choosing. Accordingly, the provisions

of this Agreement shall not be presumptively construed in favor of or against any party hereto. The terms and conditions of and obligations created by this Agreement shall be governed by and construed pursuant to the laws of the Commonwealth of Pennsylvania.

12. Counterparts. This Agreement may be executed through the use of separate signature pages in multiple counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same agreement, binding on both parties. Counterparts may be transmitted by facsimile signature which shall be considered as original signatures.

WHEREFORE, the parties, by their duly authorized representatives, have executed this Agreement of Settlement and Release intending to be legally bound hereby.

Attest:

SHALER SCHOOL DISTRICT

Secretary

President, Board of School Directors

Attest:

GITO, INC.



Gino Torricero, Chairman