

Account Number	Description	Amount
AAD02 A-ADVANTAGE TRUCK & TRAILER SVC		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$208.64
ABC57 ABC TRANSIT INC.		
ABC TRANSIT, INC		
10-1243.510.000.10.00/124351010	GIFTED - STUDENT TRANSPORT SVC - ELEM	\$388.74
10-1243.510.000.10.00/124351010	GIFTED - STUDENT TRANSPORT SVC - ELEM	\$220.51
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$207.44
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$207.50
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$194.37
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$202.38
10-2120.510.000.31.00/212051031	GUIDANCE - STUDENT TRANSPORT SVC - HIGH SCHOOL	\$157.60
10-2120.510.000.31.00/212051031	GUIDANCE - STUDENT TRANSPORT SVC - HIGH SCHOOL	\$157.68
10-2190.510.890.11.00/219051089011	STUDENT TRANSPORT SVC	\$207.44
10-2190.510.890.19.00/219051089019	STUDENT TRANSPORT SVC - ELEM SCH	\$220.51
10-2190.510.890.19.00/219051089019	STUDENT TRANSPORT SVC - ELEM SCH	\$220.51
10-2190.510.890.31.00/219051089031	STUDENT TRANSPORT SVC - HIGH SCH	\$480.24
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$222,326.49
10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$13,621.60
10-2720.626.000.00.00/2720626	FUEL CREDIT FROM INV 1319558	\$-16,746.80
10-2720.626.000.00.00/2720626	FUEL CREDIT FROM INV 1322122	\$-15,959.88
10-2720.626.000.00.00/2720626	FUEL CREDIT FROM INV 1315952	\$-15,077.65
10-2720.626.000.00.00/2720626	FUEL CREDIT FROM INV 1327837	\$-15,959.88
10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$93,326.41
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$117,548.28
	Vendor Total	\$386,825.53
ABD21 ABDO PUBLISHING CO		
10-2250.648.000.35.00/225064835	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$578.91
10-2250.650.000.35.00/225061835	IS-SOFTWARE/SUPPLIES/LICENSING	\$679.59
	Vendor Total	\$1,258.50
TON06 AGC EDUCATION		
AGC EDUCATION		
10-1110.610.000.11.00/1161011	GENERAL SUPPLIES - BURCHFIELD	\$343.20
AG54 AG iREPAIR		
ASSETGENIE, INC		
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$426.00
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$129.00
10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$153.99
10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$317.00
10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$79.00
	Vendor Total	\$1,104.99
AGX06 AGX INC		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$81.25
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$81.25
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$81.25

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Account Number	Description	Amount
AGX06 AGX INC		
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$81.25
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$81.25
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$81.25
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$574.70
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$682.20
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$81.25
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$81.25
	Vendor Total	\$1,906.90
AIU00 ALLEGHENY INTERMED. UNIT		
ALLEGHENY INTERMEDIATE UNIT		
10-1211.322.000.10.00/121132210	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$12,726.07
10-1211.322.000.30.00/121132230	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$29,367.85
10-1211.563.000.10.00/121156310	THIRD BILLING SPECIAL EDUCATION SERVICES FOR 2018-2019	\$9,118.57
10-1211.563.000.30.00/121156330	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$17,969.67
10-1221.322.000.10.00/122132210	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$15,373.30
10-1221.322.000.30.00/122132230	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$5,293.82
10-1224.322.000.10.00/122432210	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$8,790.19
10-1224.322.000.30.00/122432230	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$712.48
10-1231.322.000.10.00/123132210	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$8,257.45
10-1233.322.000.30.00/123332230	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$12,726.07
10-1260.322.000.00.00/1263220	PT - REGULAR ED	\$129.50
10-1260.322.000.00.55/126032255	PT - SPECIAL ED	\$2,457.56
10-1261.322.000.00.00/126132200	OT - REGULAR ED	\$2,708.38
10-1261.322.000.00.55/126132255	OT - SPECIAL ED	\$20,726.75
10-1280.322.000.10.00/128032210	2017-2018 PT/OT - EI DEFERRED	\$355.13
10-1290.322.000.10.00/129032210	TRANSPERFECT REMOTE INTERPRETING	\$26.25
10-2271.360.000.19.00/227136019	Staff Dev/instruct/certified - Commissions	\$1,800.00
10-2271.360.000.31.00/227136031	Staff Dev/instruct/certified - Commissions	\$450.00
10-2360.530.000.00.37/236053037	ADMINISTRATIVE FEE FOR ACT 1 MAILING	\$150.00
	Vendor Total	\$149,139.04
ALT03 ALTERNATIVE POWER SOURCES, INC		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$696.05
AMA12 AMAZON.COM		
10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$33.90
10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$3.99
10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$-3.99
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$47.96
10-1110.650.000.10.00/1161810	Software, Supplies & Licensing	\$757.46
10-1110.650.000.10.00/1161810	Software, Supplies & Licensing	\$29.98
10-1213.750.000.30.00/121375030	EQUIP-ORIGINAL&ADDL	\$29.95
10-2250.768.000.11.00/225076811	END-USER REPL EQ&LONG-TERM SOFTWR	\$5.99
10-2250.768.000.11.00/225076811	END-USER REPL EQ&LONG-TERM SOFTWR	\$176.99
10-2250.768.000.35.00/225076835	END-USER REPL EQ&LONG-TERM SOFTWR	\$34.33

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AMA12 AMAZON.COM		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$109.67
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$109.66
10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$109.66
10-3259.610.000.00.00/3259610	Basketball - Girls - GENERAL SUPPLIES	\$119.20
	Vendor Total	\$1,564.75
AMC22 AMCA SYSTEMS, LLC		
10-2519.330.000.00.00/2510330	RETIREE BILLING	\$657.00
ALL43 APLS, INC		
10-2630.610.000.11.00/263061011	MAINT UP-KEEP - GENERAL SUPPLIES - BURCHFIELD	\$135.96
10-2630.610.000.31.00/263061031	MAINT UP-KEEP - GEN SUP - HS	\$58.91
	Vendor Total	\$194.87
AQU01 AQUA CLEAN COMPANY INC		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$519.85
AQU02 AQUA FILTER FRESH INC		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$5.25
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$6.95
	Vendor Total	\$12.20
BHP21 B&H PHOTOVIDEO		
10-1213.750.000.30.00/121375030	EQUIP-ORIGINAL&ADDL	\$38.57
10-3275.610.000.00.00/3275610	Soccer - Girls - GENERAL SUPPLIES	\$449.00
	Vendor Total	\$487.57
BAR02 B & R POOLS & SWIM SHOP		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$245.00
BAL41 JOE BALL GMC		
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$176.52
NAS10 A.W. BEATTIE CAREER CENTER		
10-1390.564.000.31.00/139056431	TUITION TO AVTS	\$390,779.00
BIO31 BIO-RAD LABORATORIES		
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$910.00
BI01 BIOTRONICS		
BIOTRONICS INC		
10-3299.610.000.00.00/3299610	Misc Athletics - GENERAL SUPPLIES	\$98.75
BLA01 BLACKBURN'S PHYSICIANS PHARMACY INC		
10-1213.750.000.30.00/121375030	EQUIP-ORIGINAL&ADDL	\$3,668.80
BLI01 BLICK ART MATERIALS		
10-1110.610.000.35.02/6103502	SUPPLIES - MIDDLE SCHOOL ART	\$13.80
BRA54 BRADFORD AREA SCHOOL DISTRICT		
10-1232.568.000.31.00/123256831	A.B. - 11/1/18 - 11/30/18	\$2,880.00
10-1232.568.000.31.00/123256831	A.B. - 10/1/18 - 10/31/18	\$3,360.00
	Vendor Total	\$6,240.00
BRI01 BRIGHTON MUSIC CENTER		
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$115.00
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$30.00
	Vendor Total	\$145.00

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Account Number	Description	Amount
BSN21 BSN SPORTS / US GAMES		
BSN SPORTS, LLC		
10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$635.90
10-3280.610.000.00.00/3280610	Swimming - Boys & Girls - GENERAL SUPPLIES	\$628.75
10-3280.611.000.00.00/3280611	Swimming - Boys & Girls - UNIFORMS	\$644.00
	Vendor Total	\$1,908.65
BUG01 BUGS-B-GONE		
10-2620.430.000.01.23/4300123	MAINT - REPAIRS - BUTLER PLK	\$38.00
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$38.00
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$38.00
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$38.00
10-2620.430.000.15.23/4301523	MAINT - REPAIRS - ROGERS	\$38.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$43.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$51.00
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$41.00
	Vendor Total	\$325.00
BUI09 BUILDERS HARDWARE		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$386.46
CAP15 CAPITAL ASSET PROTECTION INC.		
10-2660.350.000.31.00/266035031	01/06/19 - 01/12/19	\$600.09
10-2660.350.000.31.00/266035031	1/20/19 - 1/26/19	\$361.50
10-2660.350.000.31.00/266035031	01/06/19 - 01/12/19	\$2,793.00
10-2660.350.000.31.00/266035031	01/06/19 - 01/12/19	\$578.40
10-2660.350.000.31.00/266035031	01/13/19 - 01/19/19	\$600.09
10-2660.350.000.31.00/266035031	1/20/19 - 1/26/19	\$2,000.95
10-2660.350.000.31.00/266035031	1/27/19 - 2/02/19	\$231.36
10-2660.350.000.31.00/266035031	01/13/19 - 01/19/19	\$3,213.08
10-2660.350.000.31.00/266035031	1/27/19 - 2/02/19	\$1,253.42
10-2660.350.000.31.00/266035031	01/13/19 - 01/19/19	\$57.84
10-2660.350.000.31.00/266035031	1/20/19 - 1/26/19	\$245.82
10-2660.350.000.31.00/266035031	1/27/19 - 2/02/19	\$231.36
10-3257.350.000.31.00/325735031	1/06/19 - 1/12/19	\$82.52
10-3257.350.000.31.00/325735031	01/27/19 - 02/02/19	\$82.52
10-3257.591.000.00.00/3257591	VARSITY BASKETBALL SECURITY - 1/20/19 - 1/26/19	\$82.52
	Vendor Total	\$12,414.47
CAP52 CAPITAL TECHNOLOGIES		
CAPITAL TECHNOLOGIES, INC.		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$29.17
10-2620.430.000.13.00/262043013	MAINT - REPAIRS - MARZOLF	\$29.17
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$29.17
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$29.17
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$254.15
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$29.17
	Vendor Total	\$400.00
CAP55 CAPSTONE PRESS, INC		
COUGHLAN COMPANIES LLC		
10-2250.648.000.11.00/225064811	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$239.94

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EH13 ERIKA CARSON		
10-1241.582.000.10.00/124158210	12/4/18 THROUGH 1/10/19 MILEAGE	\$53.32
CDW41 CDW-G		
10-1110.438.000.00.00/1110438	Instruction-Regular Program - Maint&repair Infor Tech Eq/inf	\$5,978.62
10-1110.650.000.00.00/11618	SOFTWARE SUPPLIES & LICENSING	\$1,190.00
	Vendor Total	\$7,168.62
CEL52 CELL SERV PROGRAMS		
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$95.66
CEN23 CENGAGE LEARNING		
10-1290.322.670.11.00/129032267011	Other Services - Prof Education Serv-iu	\$392.43
CHA10 CHADDOCK		
10-1233.568.000.30.00/123356830	8/23/18 - 8/31/18	\$1,312.71
10-1233.568.000.30.00/123356830	9/1/18 - 9/30/18	\$3,563.07
10-1233.568.000.30.00/123356830	12/1/18 - 12/21/18	\$2,812.95
10-1233.568.000.30.00/123356830	10/1/18 - 10/31/18	\$3,938.13
	Vendor Total	\$11,626.86
CHI31 CHILDREN'S INSTITUTE THE CHILDREN'S INSTITUTE		
10-1270.567.000.10.00/127056710	RS & TK - 2/1/19 - 2/28/19	\$12,399.84
CIN12 CINTAS CORP. CINTAS		
10-2620.430.000.01.23/4300123	MAINT - REPAIRS - BUTLER PLK	\$18.03
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$75.78
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$95.88
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$102.84
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$111.67
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$100.20
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$86.04
	Vendor Total	\$590.44
COM05 COMDOC		
10-2380.442.000.11.00/238044211	2/1/19 - 2/28/19	\$277.54
10-2380.442.000.13.00/238044213	2/1/19 - 2/28/19	\$252.77
10-2380.442.000.14.00/238044214	2/1/19 - 2/28/19	\$252.77
10-2380.442.000.15.00/238044215	2/1/19 - 2/28/19	\$530.31
10-2380.442.000.19.00/238044219	2/1/19 - 2/28/19	\$341.31
10-2380.442.000.31.00/238044231	2/1/19 - 2/28/19	\$1,028.06
10-2380.442.000.35.00/238044235	2/1/19 - 2/28/19	\$505.56
10-2519.442.000.00.00/2510442	2/1/19 - 2/28/19	\$210.18
10-2519.442.000.00.00/2510442	OVERAGE CHARGE FOR 1/1/19 TO 1/31/19	\$64.43
10-2611.442.000.00.00/2610442	2/1/19 - 2/28/19	\$63.77
10-3249.442.000.31.00/324944231	2/1/19 - 2/28/19	\$63.77
	Vendor Total	\$3,590.47
CON90 CONSOLIDATED COMMUNICATIONS CONSOLIDATED COMMUNICATIONS		
10-2620.538.000.01.00/262053801	1/16/19 - 2/15/19	\$216.51
10-2620.538.000.11.00/262053811	1/16/19 - 2/15/19	\$108.61
10-2620.538.000.12.00/262053812	1/16/19 - 2/15/19	\$108.23
10-2620.538.000.14.00/262053814	1/16/19 - 2/15/19	\$54.11

Account Number	Description	Amount
CON90 CONSOLIDATED COMMUNICATIONS		
CONSOLIDATED COMMUNICATIONS		
10-2620.538.000.15.00/262053815	1/16/19 - 2/15/19	\$127.26
10-2620.538.000.31.00/262053831	1/16/19 - 2/15/19	\$586.11
10-2620.538.000.35.00/262053835	1/16/19 - 2/15/19	\$272.00
10-2620.538.000.35.00/262053835	1/16/19 - 2/15/19	\$406.89
10-2620.538.000.35.00/262053835	1/16/19 - 2/15/19	\$135.28
10-2620.538.000.35.00/262053835	1/16/19 - 2/15/19	\$619.26
	Vendor Total	\$2,634.26
KW01 KAREN CONSTANTAKIS		
10-2140.584.000.10.00/214058410	MILEAGE SEPTEMBER THROUGH DECEMBER 2018	\$165.46
01KC KATHY COYLE		
10-2611.584.000.00.00/2611584	JANUARY 2019 MILEAGE	\$31.09
10-2836.360.000.00.00/2836360	REGISTRATION/GLENN WHITE/ PESTICIDE SCHOOL	\$85.00
	Vendor Total	\$116.09
CRA57 CRABTREE PUBLISHING CO		
10-2250.648.000.19.00/225064819	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$807.30
10-2250.648.000.19.00/225064819	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$167.65
	Vendor Total	\$974.95
CRI02 JUDY CRILLEY		
10-1110.610.000.35.09/6103509	REIMBURSEMENT FOR PURCHASES	\$49.89
SUN02 CROWN CASTLE		
SUNESYS, LLC		
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$2,476.88
CWM01 CWM ENVIRONMENTAL		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$21.00
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$21.00
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$21.00
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$21.00
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$21.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$21.00
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$39.00
	Vendor Total	\$165.00
DAN06 DANIELS ELECTRIC		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$1,050.00
DEA06 DEAR JOHN INC.		
10-2620.442.000.31.00/262044231	RENTAL-EQUIP&VEHICLES	\$62.50
DEL08 DELL COMPUTER CORP.		
DELL MARKETING L.P.		
10-1110.650.000.00.00/11618	SOFTWARE SUPPLIES & LICENSING	\$558.87
DEM01 DEMCO		
10-2250.768.000.11.00/225076811	END-USER REPL EQ&LONG-TERM SOFTWR	\$400.66
10-2250.768.000.31.00/225076831	END-USER REPL EQ&LONG-TERM SOFTWR	\$300.01
	Vendor Total	\$700.67

Account Number	Description	Amount
EAS41 EASY WAY SAFETY SERVICES, INC		
10-1213.750.000.30.00/121375030	EQUIP-ORIGINAL&ADDL	\$290.00
ELT04 ELTECH SECURITY SYSTEMS INC		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$380.00
10-2660.430.000.00.00/2660430	REPAIRS/MAINTENANCE	\$465.00
10-2660.430.000.19.00/266043019	Security Svcs - Repairs/maintenance	\$75.00
10-2660.430.000.31.00/266043031	REPAIRS/MAINTENANCE	\$730.00
10-2660.430.000.31.00/266043031	REPAIRS/MAINTENANCE	\$90.00
10-2660.430.000.35.00/266043035	REPAIRS/MAINTENANCE	\$165.00
10-2660.430.000.35.00/266043035	REPAIRS/MAINTENANCE	\$588.00
Vendor Total		\$2,493.00
ENT21 ENTERPRISE RENT-A-CAR		
ENTERPRISE RENT A CAR CO OF PGH LLC		
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$1,225.26
DE31 DENISE ERB (HS)		
10-2120.582.000.30.00/212058230	MILEAGE FOR DECEMBER 2018	\$3.05
EXP44 EXPRESS PRINT GRAPHICS		
10-2360.610.000.00.00/2360610	ANNUAL REPORT	\$612.50
FAM54 FAMILYLINKS, INC.		
FAMILYLINKS, INC.		
10-1233.322.000.10.00/123332210	BM - 12 DAYS 1:1 SUPPORT STAFF (\$124/DAY)	\$1,488.00
10-1233.568.000.30.00/123356830	BM - SPEECH THERAPY @ \$71/HOUR	\$2,500.00
Vendor Total		\$3,988.00
FER01 FERGUSON ENTERPRISES INC.		
FERGUSON ENTERPRISES INC #1480		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$133.52
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$85.35
Vendor Total		\$218.87
FIL21 FILTECH, INC.		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$324.94
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$164.16
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$132.36
Vendor Total		\$621.46
FOL01 FOLLETT SCHOOL SOLUTIONS, INC.		
10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$162.41
10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - ROGERS	\$519.30
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$388.05
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$422.93
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$378.03
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$206.40
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$409.38
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$122.40
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$295.44
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$354.42
10-2250.648.000.11.00/225064811	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$414.92
10-2250.648.000.11.00/225064811	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$194.96
Vendor Total		\$3,868.64

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FUN05 FUNOVITS JOHN P II		
10-6111.002.000.00.00/61112	REFUND FOR TAX YEAR 2018	\$3.00
GER12 HARRY GERHARDT		
H GERHARDT SUPPLY		
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$283.99
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$123.01
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$137.40
	Vendor Total	\$544.40
GIE03 JAMES A GIEL GARAGE DOORS		
10-2620.430.000.00.00/2620430	MAINT - REPAIRS	\$295.00
10-2620.430.000.00.00/2620430	MAINT - REPAIRS	\$295.00
	Vendor Total	\$590.00
GLA21 GLADE RUN LUTHERAN SERVICES		
10-1225.322.000.30.00/122532230	DS & TT - DECEMBER 2018 SPEECH THERAPY	\$425.00
10-1225.322.000.30.00/122532230	DS & TT - DECEMBER 2018 SPEECH THERAPY	\$510.00
10-1260.322.000.30.00/126032230	T.T. - DEEMBER 2018 - OT	\$105.30
10-1442.568.000.31.00/144256831	JH - DECEMBER 2018 DAY ENHANCED STUDENT	\$3,556.00
10-1442.568.000.31.00/144256831	DS - DECEMBER 2018 DAY STUDENT	\$3,333.33
10-1442.568.000.31.00/144256831	TT - DECEMBER 2018 DAY AUTISM STUDENT	\$4,420.00
	Vendor Total	\$12,349.63
GPS21 GPSA		
10-3249.610.000.19.00/324961019	Misc Activities - General Supplies	\$428.75
GRA66 GRADE POINT RESOURCES LLC		
10-1231.323.000.30.00/123132330	BEHAVIOR SPECILIST - FEBRUARY INSTALLMENT	\$10,166.87
10-1231.323.000.30.00/123132330	BEHAVIOR SPECIALISTS - MARCH INSTALLMENT	\$10,166.87
10-1290.329.000.10.00/129032910	CONSULTATIONS	\$105.00
	Vendor Total	\$20,438.74
GRA01 GRAINGER		
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$354.00
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$118.00
10-1110.750.000.15.00/1175015	ROGERS - EQUIP-ORIGINAL & ADDL	\$236.00
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$60.80
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$172.87
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$63.46
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$121.10
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$19.59
	Vendor Total	\$1,145.82
01LG LEEANN GUIDO		
10-2160.581.000.31.00/216058131	MILEAGE & MEAL - WESTMORELAND CASE MANAGEMENT & SUPPORT	\$56.87
10-2160.582.000.30.55/21605823055	MILEAGE AUGUST THROUGH OCTOBER 2018	\$93.63
10-2160.582.000.30.55/21605823055	MILEAGE - NOVEMBER & DECEMBER 2018	\$176.53
	Vendor Total	\$327.03
HAR42 HARBORCREEK YOUTH SERVICES		
10-1232.568.000.31.00/123256831	MRS - OCTOBER, NOVEMBER, DECEMBER 2018	\$3,357.90

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HAS01 D HASTINGS CO INC		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$26.99
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$8.99
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - ROGERS	\$7.99
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$11.21
10-3295.610.000.00.00/3295610	Wrestling - GENERAL SUPPLIES	\$22.78
	Vendor Total	\$77.96
HEI03 HEIM JACK W JR & DONNA M		
10-6111.002.000.00.00/61112	REFUND FOR TAX YEAR 2018	\$15.62
HEI01 LINDA HEINAUER		
LINDA HEINAUER		
10-2140.584.000.30.00/214058430	MILEAGE - JULY THROUGH DECEMBER 2018	\$135.71
HEN03 BRYAN & NICOLE HENSHAW		
10-2750.513.000.00.55/275051355	JANUARY TRANSPORTATION FOR M HENSHAW	\$1,700.00
HIT41 THE HITE CO		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$141.90
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$56.89
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$29.65
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$167.89
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$316.68
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$31.15
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$100.80
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$15.24
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$349.00
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$48.56
	Vendor Total	\$1,257.76
HOM14 HOME DEPOT CREDIT SERVICES		
HOME DEPOT CREDIT SERVICES		
10-2380.610.000.15.00/238061015	PRINCIPAL - GENERAL SUPPLIES - ROGERS	\$179.00
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$46.82
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$103.97
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$46.72
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$50.26
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$90.00
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$88.20
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$53.31
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$9.87
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$16.93
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$311.75
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$7.38
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$63.07
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$63.07
	Vendor Total	\$1,130.35
HOR22 HORIZON INFORMATION SERVICES		
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$90.00
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$90.00
	Vendor Total	\$180.00

Account Number	Description	Amount
HUC54 HUCKESTEIN MECHANICAL SERVICE, INC.		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$1,556.54
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$2,000.98
	Vendor Total	\$3,557.52
HUD52 HUDL		
HUDL		
10-3259.610.000.00.00/3259610	Basketball - Girls - GENERAL SUPPLIES	\$750.00
INS06 INSTITUTIONAL SPECIALTIES INC		
10-3280.610.000.00.00/3280610	Swimming - Boys & Girls - GENERAL SUPPLIES	\$2,180.00
JOH09 JOHNSTONBAUGH'S MUSIC CENTER		
10-1110.610.000.19.12/6101912	MIDDLE/ELEM - GENERAL SUPPLIES	\$72.00
JOH55 JOHNSTONE SUPPLY		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$51.13
JOS01 JOSTENS, INC.		
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$24.00
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$2,203.70
	Vendor Total	\$2,227.70
JTT02 J&T TIRE CO INC		
J & T TIRE CO., INC		
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$556.44
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$671.43
	Vendor Total	\$1,227.87
JK01 JOHN KAIB		
10-2611.584.000.00.00/2611584	MILEAGE - JANUARY 2019	\$278.34
KBP21 KB PORT LLC		
KBPORT		
10-1110.430.000.31.10/114303110	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$380.00
MK39 MICHELE KLINE (ES)		
MICHELE KLINE		
10-2271.581.000.19.00/227158119	1/16/19 IEP WRITING AT AIU	\$19.12
KOL03 KOLENDA ANDREW J & JULIE J		
10-6111.002.000.00.00/61112	REFUND DUE FOR TAX YEAR 2018	\$352.98
KUR01 KURTZ BROTHERS		
10-1110.610.000.35.00/1161035	GENERAL SUPPLIES - MIDDLE SCHOOL	\$178.50
L&L L & L KILNS MFG		
10-1110.610.000.35.02/6103502	SUPPLIES - MIDDLE SCHOOL ART	\$48.00
LAM16 LAMINATION DEPOT INC.		
LAMINATION DEPOT INC.		
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$437.22
LED01 LED LIGHTING WHOLESALE INC.		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$3,356.96
LIB04 THE LIBRARY STORE INC		
10-2250.610.000.35.00/225061035	IS - GENERAL SUPPLIES	\$244.39

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MAX53 MAXIM HEALTHCARE SERVICES, INC.		
MAXIM HEALTHCARE SERVICES, INC.		
10-2440.323.000.10.55/24403231055	ES 12/17/19 - 12/21/19	\$302.75
10-2440.323.000.10.55/24403231055	ES & SWIMMING SUB - 12/03/19 - 12/07/19	\$822.84
10-2440.323.000.10.55/24403231055	ES 12/10/19 - 12/14/19	\$296.34
10-2440.323.000.10.55/24403231055	ES 01/02/19 - 01/04/19	\$117.84
10-2440.323.000.30.55/24403233055	JB, SP, EN & AM 01/02/19 - 01/04/19	\$1,212.16
10-2440.323.000.30.55/24403233055	JB, SP, EN & AM 12/17/19 - 12/21/19	\$1,771.00
10-2440.323.000.30.55/24403233055	JB, SP, EN & AM 12/10/19 - 12/14/19	\$2,101.16
10-2440.323.000.30.55/24403233055	JB, SP, EN, & AM - 12/03/19 - 12/07/19	\$2,006.66
	Vendor Total	\$8,630.75
MAY53 JOSHUA MAY		
MAY'S MUSIC SHOPPE		
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$75.00
MEL02 JOHN H MELANEY		
10-1110.430.000.11.00/1143011	PIANO TUNED IN MUSIC ROOM ON 1/18/19	\$95.00
10-1110.430.000.19.00/1143019	PIANO REPAIRS	\$190.00
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$95.00
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$285.00
10-1110.430.000.35.12/4303512	PIANO TUNING FOR CHRISTMAS CONCERT - 11/30/18	\$95.00
10-1110.430.000.35.12/4303512	3 PIANOS TUNED ON 1/21/19 - ROOMS 130, 134, 139	\$285.00
	Vendor Total	\$1,045.00
MAR15 MARS HOME FOR YOUTH		
MHY FAMILY SERVICES		
10-1442.568.000.31.00/144256831	GG - 11/1/18 - 11/13/18	\$1,080.00
EG35 ELOISE MILLIGAN		
10-2834.360.411.14.00/283436041114	SCHOOL IMPROVEMENT CONFERENCE	\$52.76
MIL11 BOROUGH OF MILLVALE		
10-2790.330.000.00.00/2790330	CROSSING GUARDS OCTOBER THROUGH DECEMBER 2018	\$6,327.50
MOB23 MOBILE STORAGE GROUP		
MOBILE MINI		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$83.36
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$75.00
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$67.00
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$67.00
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$88.57
	Vendor Total	\$380.93
MRJ03 MR JOHN OF PITTSBURGH		
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$113.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$123.00
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$113.00
	Vendor Total	\$349.00
MSZ01 SUSAN ELIZABETH MSZYCO		
SUSAN ELIZABETH MSZYCO		
10-2140.330.000.10.00/214033010	CR - FULL ASSESSMENT & EVALUATION REPORT	\$500.00
10-2140.330.000.30.00/214033030	RC - FULL ASSESSMENT & EVALUATION REPORT	\$500.00
	Vendor Total	\$1,000.00

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EM19 ELIZABETH MYROS		
10-2271.581.000.19.00/227158119	MILEAGE - UNDERSTANDING DYSLEXIA - AIU - 1/4/19	\$18.56
10-2271.581.000.19.00/227158119	MILEAGE & MEAL - IEP WRITING - AIU - 1/16/19	\$28.40
	Vendor Total	\$46.96
NAP21 NAPA AUTO/TRUCK PARTS OF ETNA		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$5.98
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$16.62
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$59.25
10-2650.610.000.01.00/265061001	Vehicle Oper & Maint - General Supplies	\$73.96
10-2650.610.000.01.00/265061001	Vehicle Oper & Maint - General Supplies	\$31.98
	Vendor Total	\$187.79
APE66 NATIONAL HOOD EXHAUST & FIRE GROUP, LLC		
NATIONAL HOOD EXHAUST & FIRE GROUP		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$599.33
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$392.83
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$392.84
	Vendor Total	\$1,385.00
NP01 NEW PIG		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$246.96
01KB KATHLEEN BAUER NEWPORT		
10-2160.582.000.30.55/21605823055	MILEAGE - SEPTEMBER THROUGH DECEMBER 2018	\$117.83
NIC06 NICKLAS SUPPLY		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$92.23
10-2620.610.000.12.00/262061012	MAINT - GEN SUP - JEFFERY	\$11.17
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$32.14
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$20.06
	Vendor Total	\$155.60
BO21 BRYAN O'BLACK		
10-2360.584.000.00.00/2360584	MILEAGE, HOTEL, MEALS, AND TOLLS - DECEMBER 2018	\$393.78
10-2360.584.000.00.00/2360584	MILEAGE, TOLLS, AND PARKING - SEPTEMBER	\$299.90
10-2360.584.000.00.00/2360584	MILEAGE - AUGUST 2018	\$57.23
10-2360.584.000.00.00/2360584	MILEAGE, HOTELS, MEALS, TOLLS - OCTOBER 2018	\$907.43
10-2360.610.000.00.00/2360610	REIMBURSEMENT FOR ASCD BOOKS & PRINCIPALS LUNCH	\$43.19
10-2360.610.000.00.00/2360610	HOMEcoming CANDY	\$33.02
10-2360.610.000.00.00/2360610	REIMBURSEMENT FOR PURCHASE OF BOOK	\$20.58
10-2360.610.000.00.00/2360610	ADMIN BREAKFAST & SAMS PRINCIPAL INTER	\$82.33
10-2360.810.000.00.00/2360810	ASCD MEMBERSHIP	\$304.00
10-2360.810.000.00.00/2360810	TIMS - EMERGENCY CERTIFICATION REIMBURSEMENT	\$100.00
10-2620.538.000.00.00/2620538	SEPTEMBER CELL PHONE	\$30.00
10-2620.538.000.00.00/2620538	AUGUST CELL PHONE	\$30.00
10-2620.538.000.00.00/2620538	DECEMBER CELL PHONE	\$30.00
10-2620.538.000.00.00/2620538	JULY CELL PHONE	\$30.00
10-2620.538.000.00.00/2620538	NOVEMBER CELL PHONE	\$30.00
10-2620.538.000.00.00/2620538	OCTOBER CELL PHONE	\$30.00
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OFF03 OFFICE DEPOT BUSINESS SVC. DIV.		
OFFICE DEPOT		
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$221.74
OPE01 OPEN UP RESOURCES		
10-1110.640.000.35.11/6403511	BOOKS - MIDDLE SCHOOL MATH	\$718.20
PEN09 PAESSP/PA ASSN OF ELEM & PENNSYLVANIA PRINCIPALS ASSOCIATION		
10-2380.810.000.11.00/238081011	PRINCIPAL - DUES & FEES - BURCHFIELD	\$595.00
10-2380.810.000.13.00/238081013	PRINCIPAL - DUES & FEES - MARZOLF	\$595.00
10-2380.810.000.14.00/238081014	PRINCIPAL - DUES & FEES - RESERVE	\$595.00
10-2380.810.000.15.00/238081015	PRINCIPAL - DUES & FEES - ROGERS	\$595.00
10-2380.810.000.19.00/238081019	PRINCIPAL - DUES & FEES - ELEM SCH	\$1,785.00
10-2380.810.000.31.00/238081031	PRINCIPAL - DUES & FEES - HIGH SCH	\$1,785.00
	Vendor Total	\$5,950.00
PEP12 J W PEPPER & SON, INC.		
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$227.49
PES06 PESTCO INC		
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$65.00
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$40.00
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$30.00
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$85.00
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$120.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$255.55
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$200.00
	Vendor Total	\$795.55
PET52 PETROLEUM TRADERS CORP		
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$18,591.32
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$17,524.63
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$17,930.94
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$17,519.76
	Vendor Total	\$71,566.65
CP12 PINTAR, CHRISTIN		
10-1225.584.000.30.00/122558430	MILEAGE - SEPTEMBER THROUGH DECEMBER 2018	\$11.45
10-2111.610.000.30.00/211061030	STAMP SIGNATURE FOR J.B.	\$21.90
	Vendor Total	\$33.35
PIT12 PITTSBURGH CARTRIDGE CO		
10-1110.610.000.35.03/6103503	SUPPLIES - MIDDLE SCHOOL BUSINESS ED	\$110.00
PIT59 PITTSBURGH MAILING		
10-2360.530.000.00.37/236053037	ACT 1 MAILING 2018	\$1,138.46
PIT41 PITTSBURGH POST-GAZETTE		
10-2519.549.000.00.00/2510540	ADVERTISING - 2019 BOARD MEETING DATES	\$325.50
10-2519.549.000.00.00/2510540	ADVERTISING - FOOD SERVICE MANAGEMENT	\$72.85
	Vendor Total	\$398.35
PME05 PMEA DISTRICT 5		
10-3215.580.000.31.00/321558031	FESTIVAL FEES - 3 STUDENTS @ \$150	\$450.00

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Account Number	Description	Amount
PUB03 PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS		
10-1110.230.000.00.00/11230	G GEMBAROSKY - FUFT - 2017-2018	\$4,736.06
10-2620.230.000.00.00/2620230	LUFFEY, D - WNC	\$85.93
	Vendor Total	\$4,821.99
PYR21 PYRAMID SCHOOL PRODUCTS		
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$300.72
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$171.84
	Vendor Total	\$472.56
QUE01 QUEST DIAGNOSTICS		
10-2839.330.000.00.00/2830330	PURCH OTHER PROF SVC	\$35.50
SR35 SHIRLEY RANKIN		
10-2271.581.000.35.00/227158135	FMEA SR HIGH DISTRICT ORCHESTRA - 1/10-12/19	\$59.88
CR31 CLINT RAUSCHER		
10-3251.581.000.00.00/3251581	CELL PHONE - FEBRUARY 2019	\$30.00
RAY01 RAYBURG APPLIANCE SERVICE, INC.		
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$265.08
10-2620.434.000.19.00/262043419	Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$252.38
10-2620.434.000.31.00/262043431	Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$130.50
10-2620.434.000.31.00/262043431	Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$1,694.71
10-2620.434.000.31.00/262043431	Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$1,651.23
	Vendor Total	\$3,993.90
ALL55 ALLIED WASTE SERVICES		
REPUBLIC SERVICES, INC.		
10-2620.411.000.11.00/262041111	MAINT -DISPOSAL SERVICES - BURCHFIELD	\$320.23
10-2620.411.000.13.00/262041113	MAINT - DISPOSAL SERVICES - MARZOLF	\$429.48
10-2620.411.000.14.00/262041114	MAINT - DISPOSAL SERVICES - RESERVE	\$310.59
10-2620.411.000.15.00/262041115	MAINT - DISPOSAL SERVICES - ROGERS	\$313.80
10-2620.411.000.19.00/262041119	MAINT - Disposal Services - ELEM SCHOOL	\$611.54
10-2620.411.000.31.00/262041131	MAINT - DISPOSAL SERVICES - HS	\$797.88
10-2620.411.000.31.00/262041131	MAINT - DISPOSAL SERVICES - HS	\$160.50
10-2620.411.000.35.00/262041135	MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$611.54
	Vendor Total	\$3,555.56
RIC53 RICCI'S REPAIR, LLC		
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$3,211.35
ROB10 PATRICIA M ROBINSON		
PATRICIA M ROBINSON		
10-2140.330.000.10.00/214033010	KF & PC - ASSESSMENTS & EVALUATION REPORT	\$800.00
10-2140.330.000.30.00/214033030	KC & JS - ASSESSMENTS & EVALUATIONS	\$1,000.00
	Vendor Total	\$1,800.00
ROS01 ROSEN PUBLISHING CO		
10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$19.70
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$822.40
	Vendor Total	\$842.10
ROS06 ROSSI FLOOR TECHNOLOGIES		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$1,666.40

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Account Number	Description	Amount
ROW03 ROWE EDWARD J & DONNA L		
10-6111.002.000.00.00/61112	REFUND DUE FOR TAX YEAR 2018	\$6.87
SCA22 SCANTRON CORP		
10-1110.610.000.35.00/1161035	GENERAL SUPPLIES - MIDDLE SCHOOL	\$354.03
A*9623 PHYLLIS SCHATZ		
10-3299.581.000.00.00/3299581	PIAA STATE CHEERLEADING CHAMPIONSHIPS 1/10/19-1/12/19	\$2,242.49
SCH12 SCHERER LOCK & SUPPLY INC.		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$24.85
89ES ERIC SCHOTT		
10-2271.360.000.31.00/227136031	REGISTRATION FOR WHAT'S NEW IN YOUNG ADULT LITERATURE 1/28/1	\$269.00
SCO06 SCOTT ELECTRIC		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$69.93
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$118.32
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$257.58
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$79.92
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$20.77
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$329.37
	Vendor Total	\$875.89
SHA07 SHALER AREA CAFETERIA ACCT		
10-2440.610.000.30.00/244061030	1 BOX GRAHAM CRACKERS	\$15.65
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$20.00
	Vendor Total	\$35.65
SHA11 TOWNSHIP OF SHALER		
10-2620.422.000.19.00/262042219	Electricity - ELEM SCHOOL	\$80.55
SLA03 SLADACK HOLDINGS LP		
10-6111.002.000.00.00/61112	REFUND FOR TAX YEAR 2018	\$538.48
SOL52 SOLARWINDS		
10-2818.650.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$1,873.00
PS31 PAUL STADELMAN		
10-2271.581.000.31.00/227158131	PARKING FOR CHS ADVISORY BOARD MTG	\$7.00
STA08 STAPLES ADVANTAGE		
STAPLES BUSINESS CREDIT		
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$119.17
STE21 STERATORE SUPPLY, INC		
STERATORE SANITARY SUPPLY		
10-2620.610.000.15.23/6101523	MAINT - GEN SUP - ROGERS	\$675.75
10-2620.610.000.19.23/6101923	MAINT - GEN SUP - ELEM SCH	\$254.00
	Vendor Total	\$929.75
STE06 STERLING PUBLISHING CO., INC.		
10-1241.640.000.30.00/124164030	LEARNING SUPPORT - BOOKS - SECONDARY	\$545.00
SUN56 SUNBURY CONTROLS, INC.		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$233.02
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$164.35
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$376.22
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$56.16
	Vendor Total	\$829.75

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Account Number	Description	Amount
01LT LISA TAGMYER		
10-2160.582.000.10.00/216058210	MILEAGE OCTOBER THROUGH DECEMBER 2018	\$53.03
TAI01 TAIT ENGINEERING, INC.		
10-2519.330.000.00.00/2510330	SURVEY FOR SALE OF PROPERTY ON WETZEL ROAD	\$100.00
GT31 GEORGE TEPSHICH		
10-2271.583.000.31.00/227158331	MILEAGE FOR PMEA DISTRICT 1 HONORS JAZZ	\$11.60
10-2271.583.000.31.00/227158331	PMEA DISTRICT 1 BAND - MILEAGE	\$34.80
	Vendor Total	\$46.40
TIN31 ALLAN TINKEY		
10-1241.581.000.31.55/12415813155	SPECIAL EDUCATOR'S NETWORK - MILEAGE & PARKING AIU	\$23.95
TUC08 TUCKER ARENSBERG, PC		
10-2350.330.000.00.00/2350330	PERSONNEL	\$784.00
10-2350.330.000.00.00/2350330	GENERAL	\$2,221.37
10-2350.330.000.00.00/2350330	RETAINER	\$850.00
10-2350.330.000.00.00/2350330	CONSTRUCTION ARBITRATION	\$231.25
10-2350.330.000.00.55/235033055	SPECIAL ED MATTERS	\$874.00
10-2350.332.000.00.00/2350332	Legal Services-Delinquent-Solicitor Collections - P.L.	\$79.50
10-2350.332.000.00.00/2350332	Legal Services-Delinquent-Solicitor Collections - H & K C	\$713.30
10-2350.332.000.00.00/2350332	DECEMBER 2018 DELINQUENT TAX COLLECTION	\$1,322.75
10-2350.332.000.00.00/2350332	AUGUST 2018 GENERAL DELINQUENT TAXES	\$1,240.25
10-2350.333.000.00.00/2350333	2018 TAX ASSESSMENT APPEALS	\$743.00
	Vendor Total	\$9,059.42
UGI53 UGI ENERGY SERVICES, LLC		
10-2620.621.000.14.00/262062114	NATURAL GAS - RESERVE	\$1,021.60
10-2620.621.000.14.00/262062114	11/15/18 - 12/17/18	\$1,041.36
	Vendor Total	\$2,062.96
UNI51 UNITED RENTALS (NORTH AMERICA), INC		
10-2620.752.000.31.00/262075231	Operation/bldg Svc - Capital Equipment - Original And Additi	\$9,690.00
UNI40 UNIVERSITY OF PITTSBURGH UNIVERSITY OF PITTSBURGH		
10-2111.810.000.10.00/211081010	WORKSHOP - 10/25/18 - 4 ATTENDEES	\$240.00
UPM52 UPMC		
10-1231.569.000.30.00/123156930	B.B. DECEMBER 10-14, 17, 18	\$525.00
10-1231.569.000.30.00/123156930	K.F. DEC 14, 17, 18, 19, 20	\$375.00
	Vendor Total	\$900.00
UPS21 UPS		
10-2818.650.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$20.62
VIN05 VINCENT LIGHTING SYSTEMS		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$192.70
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$42.07
	Vendor Total	\$234.77

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Account Number	Description	Amount
WAT03 THE EDUCATION CENTER / WATSON INSTITUTE		
THE EDUCATION CENTER AT WATSON INST		
10-1233.567.000.30.00/123356730	EN - JANUARY, FEBRUARY, MARCH 2019	\$15,126.60
10-1233.567.000.30.00/123356730	LW - JANUARY, FEBRUARY, MARCH 2019	\$15,126.60
10-1233.567.000.30.00/123356730	AH - JANUARY, FEBRUARY, MARCH 2019	\$15,126.60
	Vendor Total	\$45,379.80
WES02 WESLEY FAMILY SERVICES		
10-1290.330.000.10.00/129033010	FT MH SERV - 2018/2019 INSTALLMENT 2 OF 2	\$900.00
10-1290.330.000.30.00/129033030	FT MH SERV - 2018/2019 INSTALLMENT 2 OF 2	\$900.00
	Vendor Total	\$1,800.00
WES36 WESTERN PA SCHOOL FOR BLIND CHILDREN		
10-1224.322.000.30.00/122432230	S.K. - 7/16/18 - 8/3/18	\$1,800.00
10-1224.322.000.30.00/122432230	S.K. - 5/1/18 - 5/31/18	\$2,280.00
10-1224.322.000.30.00/122432230	S.K. - 6/1/18 - 6/8/18	\$575.00
10-1224.323.000.30.00/122432330	JB - VISION & O&M FOR DECEMBER 2018	\$408.00
	Vendor Total	\$5,063.00
WES35 WESTERN PA SCHOOL FOR THE DEAF		
10-1221.323.000.30.00/122132330	1:1 PCA SERVICES - A.T. - INVOICE 4 OF 9 DECEMBER 2018	\$5,492.00
WES32 WEST PENN LACO INC		
10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$122.36
10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$310.98
	Vendor Total	\$433.34
WON01 WONDERLIC, INC		
10-2839.330.000.00.00/2830330	PURCH OTHER PROF SVC	\$39.50
ZAN01 ZANER-BLOSER INC.		
10-1110.640.000.11.05/116401105	BURCHFIELD - BOOKS	\$1,197.76
10-1110.640.000.13.05/116401305	MARZOLF - BOOKS	\$1,095.82
10-1110.640.000.15.05/116401505	ROGERS - BOOKS	\$1,312.44
	Vendor Total	\$3,606.02
ZFL01 Z FLORIST		
10-2310.610.000.00.00/2310610	FUNERAL FLOWERS FOR D SOLLINGER (CUSTODIAN)	\$74.95
	Report Total	\$1,298,760.68

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Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
	002 Millvale		
	FUN05 FUNOVITS JOHN P II	REFUND FOR TAX YEAR 2018	\$3.00
	HEI03 HEIM JACK W JR & DONNA M	REFUND FOR TAX YEAR 2018	\$15.62
	KOL03 KOLENDA ANDREW J & JULIE J	REFUND DUE FOR TAX YEAR 2018	\$352.98
	ROW03 ROWE EDWARD J & DONNA L	REFUND DUE FOR TAX YEAR 2018	\$6.87
	SLA03 SLADACK HOLDINGS LP	REFUND FOR TAX YEAR 2018	\$538.48
		Total for 002 Millvale	\$916.95
	230 Retirement		
	PUB03 PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS	G GEMBAROSKY - FUFT - 2017-2018	\$4,736.06
		LUFFEY, D - WNC	\$85.93
		Total for 230 Retirement	\$4,821.99
	322 Prof Education Serv-iu		
	AIU00 ALLEGHENY INTERMEDIATE UNIT	THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$12,726.07
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$29,367.85
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$15,373.30
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$5,293.82
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$8,790.19
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$712.48
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$8,257.45
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018-2019	\$12,726.07
		PT - REGULAR ED	\$129.50
		PT - SPECIAL ED	\$2,457.56
		OT - REGULAR ED	\$2,708.38
		OT - SPECIAL ED	\$20,726.75
		2017-2018 PT/OT - EI DEFERRED	\$355.13
		TRANSPERFECT REMOTE INTERPRETING	\$26.25
	CEN23 CENGAGE LEARNING	Other Services - Prof Education Serv-iu	\$392.43
	FAM54 FAMILYLINKS, INC.	BM - 12 DAYS 1:1 SUPPORT STAFF (\$124/DAY)	\$1,488.00
	GLA21 GLADE RUN LUTHERAN SERVICES	DS & TT - DECEMBER 2018 SPEECH THERAPY	\$425.00
		DS & TT - DECEMBER 2018 SPEECH THERAPY	\$510.00
		T.T. - DEEMBER 2018 - OT	\$105.30
	WES36 WESTERN PA SCHOOL FOR BLIND CHILDREN	S.K. - 7/16/18 - 8/3/18	\$1,800.00
		S.K. - 5/1/18 - 5/31/18	\$2,280.00
		S.K. - 6/1/18 - 6/8/18	\$575.00
		Total for 322 Prof Education Serv-iu	\$127,226.53

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Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
	323 Professional Educational Services - Other Educationa		
GRA66	GRADE POINT RESOURCES LLC	BEHAVIOR SPECILIST - FEBRUARY INSTALLMENT	\$10,166.87
		BEHAVIOR SPECIALISTS - MARCH INSTALLMENT	\$10,166.87
MAX53	MAXIM HEALTHCARE SERVICES, INC.	ES 12/17/19 - 12/21/19	\$302.75
		ES & SWIMMING SUB - 12/03/19 - 12/07/19	\$822.84
		ES 12/10/19 - 12/14/19	\$296.34
		ES 01/02/19 - 01/04/19	\$117.84
		JB, SP, EN & AM 01/02/19 - 01/04/19	\$1,212.16
		JB, SP, EN & AM 12/17/19 - 12/21/19	\$1,771.00
		JB, SP, EN & AM 12/10/19 - 12/14/19	\$2,101.16
		JB, SP, EN, & AM - 12/03/19 - 12/07/19	\$2,006.66
WES36	WESTERN PA SCHOOL FOR BLIND CHILDREN	JB - VISION & O&M FOR DECEMBER 2018	\$408.00
WES35	WESTERN PA SCHOOL FOR THE DEAF	1:1 PCA SERVICES - A.T. - INVOICE 4 OF 9 DECEMBER 2018	\$5,492.00
		Total for 323 Professional Educational Services - Other Educationa	\$34,864.49
	329 Professional Educational Services - Other		
GRA66	GRADE POINT RESOURCES LLC	CONSULTATIONS	\$105.00
	330 Purch Other Prof Svc		
AMC22	AMCA SYSTEMS, LLC	RETIREE BILLING	\$657.00
MIL11	BOROUGH OF MILLVALE	CROSSING GUARDS OCTOBER THROUGH DECEMBER 2018	\$6,327.50
ROB10	PATRICIA M ROBINSON	KF & PC - ASSESSMENTS & EVALUATION REPORT	\$800.00
		KC & JS - ASSESSMENTS & EVALUATIONS	\$1,000.00
		PURCH OTHER PROF SVC	\$35.50
QUE01	QUEST DIAGNOSTICS	CR - FULL ASSESSMENT & EVALUATION REPORT	\$500.00
MSZ01	SUSAN ELIZABETH MSZYCO	RC - FULL ASSESSMENT & EVALUATION REPORT	\$500.00
TAI01	TAIT ENGINEERING, INC.	SURVEY FOR SALE OF PROPERTY ON WETZEL ROAD	\$100.00
TUC08	TUCKER ARENSBERG, PC	PERSONNEL	\$784.00
		GENERAL	\$2,221.37
		RETAINER	\$850.00
		CONSTRUCTION ARBITRATION	\$231.25
		SPECIAL ED MATTERS	\$874.00
WES02	WESLEY FAMILY SERVICES	FT MH SERV - 2018/2019 INSTALLMENT 2 OF 2	\$900.00
		FT MH SERV - 2018/2019 INSTALLMENT 2 OF 2	\$900.00
WON01	WONDERLIC, INC	PURCH OTHER PROF SVC	\$39.50
		Total for 330 Purch Other Prof Svc	\$16,720.12
	332 Deliquent		
TUC08	TUCKER ARENSBERG, PC	Legal Services-Delinquent-Solicitor Collections - P.L.	\$79.50
		Legal Services-Delinquent-Solicitor Collections - H & K C	\$713.30
		DECEMBER 2018 DELINQUENT TAX COLLECTION	\$1,322.75
		AUGUST 2018 GENERAL DELINQUENT TAXES	\$1,240.25
		Total for 332 Deliquent	\$3,355.80

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Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
333 Tax Appeal-legal			
TUC08	TUCKER ARENSBERG, PC	2018 TAX ASSESSMENT APPEALS	\$743.00
350 Security/safety Services			
CAP15	CAPITAL ASSET PROTECTION INC.	01/06/19 - 01/12/19	\$600.09
		1/20/19 - 1/26/19	\$361.50
		01/06/19 - 01/12/19	\$2,793.00
		01/06/19 - 01/12/19	\$578.40
		01/13/19 - 01/19/19	\$600.09
		1/20/19 - 1/26/19	\$2,000.95
		1/27/19 - 2/02/19	\$231.36
		01/13/19 - 01/19/19	\$3,213.08
		1/27/19 - 2/02/19	\$1,253.42
		01/13/19 - 01/19/19	\$57.84
		1/20/19 - 1/26/19	\$245.82
		1/27/19 - 2/02/19	\$231.36
		1/06/19 - 1/12/19	\$82.52
		01/27/19 - 02/02/19	\$82.52
Total for 350 Security/safety Services			\$12,331.95
360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			
AIU00	ALLEGHENY INTERMEDIATE UNIT	Staff Dev/instruct/certified - Commissions	\$1,800.00
		Staff Dev/instruct/certified - Commissions	\$450.00
01KC	KATHY COYLE	REGISTRATION/GLENN WHITE/ PESTICIDE SCHOOL	\$85.00
EG35	ELOISE MILLIGAN	SCHOOL IMPROVEMENT CONFERENCE	\$52.76
89ES	ERIC SCHOTT	REGISTRATION FOR WHAT'S NEW IN YOUNG ADULT LITERATURE 1/28/1	\$269.00
Total for 360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			\$2,656.76
411 Disposal Services			
ALL55	REPUBLIC SERVICES, INC.	MAINT -DISPOSAL SERVICES - BURCHFIELD	\$320.23
		MAINT - DISPOSAL SERVICES - MARZOLF	\$429.48
		MAINT - DISPOSAL SERVICES - RESERVE	\$310.59
		MAINT - DISPOSAL SERVICES - ROGERS	\$313.80
		MAINT - Disposal Services - ELEM SCHOOL	\$611.54
		MAINT - DISPOSAL SERVICES - HS	\$797.88
		MAINT - DISPOSAL SERVICES - HS	\$160.50
		MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$611.54
Total for 411 Disposal Services			\$3,555.56
422 Electricity			
SHA11	TOWNSHIP OF SHALER	Electricity - ELEM SCHOOL	\$80.55
430 Repairs/maintenance			
AAD02	A-ADVANTAGE TRUCK & TRAILER SVC	MAINT - REPAIRS - BUTLER PLK	\$208.64

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	430 Repairs/maintenance		
AGX06	AGX INC	MAINT - REPAIRS - BUTLER PLK	\$81.25
		MAINT - REPAIRS - BURCHFIELD	\$81.25
		MAINT - REPAIRS- MARZOLF	\$81.25
		MAINT - REPAIRS - RESERVE	\$81.25
		MAINT - REPAIRS - ROGERS	\$81.25
		MAINT - REPAIRS - ELEM SCH	\$81.25
		MAINT - REPAIRS - ELEM SCH	\$574.70
		MAINT - REPAIRS - ELEM SCH	\$682.20
		MAINT - REPAIRS - HS	\$81.25
		MAINT - REPAIRS - MIDDLE SCHOOL	\$81.25
ALT03	ALTERNATIVE POWER SOURCES, INC	MAINT - REPAIRS - BURCHFIELD	\$696.05
BAR02	B & R POOLS & SWIM SHOP	MAINT - REPAIRS - ELEM SCH	\$245.00
BUG01	BUGS-B-GONE	MAINT - REPAIRS - BUTLER PLK	\$38.00
		MAINT - REPAIRS - BURCHFIELD	\$38.00
		MAINT - REPAIRS - MARZOLF	\$38.00
		MAINT - REPAIRS - RESERVE	\$38.00
		MAINT - REPAIRS - ROGERS	\$38.00
		MAINT - REPAIRS - ELEM SCHOOL	\$43.00
		MAINT - REPAIRS - HIGH SCHOOL	\$51.00
		MAINT - REPAIRS - MIDDLE SCHOOL	\$41.00
CAP52	CAPITAL TECHNOLOGIES, INC.	MAINT - REPAIRS - BURCHFIELD	\$29.17
		MAINT - REPAIRS- MARZOLF	\$29.17
		MAINT - REPAIRS - RESERVE	\$29.17
		MAINT - REPAIRS - ELEM SCH	\$29.17
		MAINT - REPAIRS - HS	\$254.15
		MAINT - REPAIRS - MIDDLE SCHOOL	\$29.17
CIN12	CINTAS	MAINT - REPAIRS - BUTLER PLK	\$18.03
		MAINT - REPAIRS - BURCHFIELD	\$75.78
		MAINT - REPAIRS - MARZOLF	\$95.88
		MAINT - REPAIRS - ROGERS	\$102.84
		MAINT - REPAIRS - ELEM SCHOOL	\$111.67
		MAINT - REPAIRS - HIGH SCHOOL	\$100.20
		MAINT - REPAIRS - MIDDLE SCHOOL	\$86.04
CWM01	CWM ENVIRONMENTAL	MAINT - REPAIRS - BURCHFIELD	\$21.00
		MAINT - REPAIRS- MARZOLF	\$21.00
		MAINT - REPAIRS - RESERVE	\$21.00
		MAINT - REPAIRS - ROGERS	\$21.00
		MAINT - REPAIRS - ELEM SCH	\$21.00
		MAINT - REPAIRS - HS	\$21.00
		MAINT - REPAIRS - MIDDLE SCHOOL	\$39.00
ELT04	ELTECH SECURITY SYSTEMS INC	MAINT - REPAIRS - BURCHFIELD	\$380.00
		REPAIRS/MAINTENANCE	\$465.00
		Security Svcs - Repairs/maintenance	\$75.00
		REPAIRS/MAINTENANCE	\$730.00

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	430 Repairs/maintenance		
ELT04	ELTECH SECURITY SYSTEMS INC	REPAIRS/MAINTENANCE	\$90.00
		REPAIRS/MAINTENANCE	\$165.00
		REPAIRS/MAINTENANCE	\$588.00
GIE03	JAMES A GIEL GARAGE DOORS	MAINT - REPAIRS	\$295.00
		MAINT - REPAIRS	\$295.00
GER12	H GERHARDT SUPPLY	MAINT - REPAIRS - ROGERS	\$283.99
		MAINT - REPAIRS - ELEM SCH	\$123.01
HOR22	HORIZON INFORMATION SERVICES	MAINT - REPAIRS - ROGERS	\$90.00
		MAINT - REPAIRS - MIDDLE SCHOOL	\$90.00
HUC54	HUCKESTEIN MECHANICAL SERVICE, INC.	MAINT - REPAIRS - HS	\$1,556.54
		MAINT - REPAIRS - HS	\$2,000.98
KBP21	KBPORT	INSTRUCTIONAL - REPAIRS/MAINT - HS TECH ED	\$380.00
MEL02	JOHN H MELANEY	PIANO TUNED IN MUSIC ROOM ON 1/18/19	\$95.00
		PIANO REPAIRS	\$190.00
		REPAIRS/MAINT - HS MUSIC	\$95.00
		REPAIRS/MAINT - HS MUSIC	\$285.00
		PIANO TUNING FOR CHRISTMAS CONCERT - 11/30/18	\$95.00
		3 PIANOS TUNED ON 1/21/19 - ROOMS 130, 134, 139	\$285.00
MOB23	MOBILE MINI	MAINT - REPAIRS - BUTLER PLK	\$83.36
		MAINT - REPAIRS - BUTLER PLK	\$75.00
		MAINT - REPAIRS - BUTLER PLK	\$67.00
		MAINT - REPAIRS - BUTLER PLK	\$67.00
		MAINT - REPAIRS - ROGERS	\$88.57
MRJ03	MR JOHN OF PITTSBURGH	MAINT - REPAIRS - ELEM SCHOOL	\$113.00
		MAINT - REPAIRS - HIGH SCHOOL	\$123.00
		MAINT - REPAIRS - MIDDLE SCHOOL	\$113.00
APE66	NATIONAL HOOD EXHAUST & FIRE GROUP	MAINT - REPAIRS - ELEM SCH	\$599.33
		MAINT - REPAIRS - HS	\$392.83
		MAINT - REPAIRS - MIDDLE SCHOOL	\$392.84
PES06	PESTCO INC	MAINT - REPAIRS - BURCHFIELD	\$65.00
		MAINT - REPAIRS - MARZOLF	\$40.00
		MAINT - REPAIRS - RESERVE	\$30.00
		MAINT - REPAIRS - ROGERS	\$85.00
		MAINT - REPAIRS - ELEM SCHOOL	\$120.00
		MAINT - REPAIRS - HIGH SCHOOL	\$255.55
		MAINT - REPAIRS - MIDDLE SCHOOL	\$200.00
RAY01	RAYBURG APPLIANCE SERVICE, INC.	MAINT - REPAIRS - MIDDLE SCHOOL	\$265.08
ROS06	ROSSI FLOOR TECHNOLOGIES	MAINT - REPAIRS - HS	\$1,666.40
SCH12	SCHERER LOCK & SUPPLY INC.	MAINT - REPAIRS - BUTLER PLK	\$24.85
SHA07	SHALER AREA CAFETERIA ACCT	MAINT - REPAIRS - ELEM SCH	\$20.00
Total for 430 Repairs/maintenance			\$18,076.36

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433 Repairs & Maintenance Srvcs Vehi			
BAL41	JOE BALL GMC	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$176.52
JTT02	J & T TIRE CO., INC	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$556.44
		Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$671.43
RIC53	RICCI'S REPAIR, LLC	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$3,211.35
Total for 433 Repairs & Maintenance Srvcs Vehi			\$4,615.74
434 MAINT. REPAIRS KITCHEN			
RAY01	RAYBURG APPLIANCE SERVICE, INC.	Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$252.38
		Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$130.50
		Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$1,694.71
		Operation/bldg Svc - MAINT. REPAIRS KITCHEN	\$1,651.23
Total for 434 MAINT. REPAIRS KITCHEN			\$3,728.82
438 Maint&repair Infor Tech Eq/infra			
AG54	ASSETGENIE, INC	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$426.00
		MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$129.00
		MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$153.99
		MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$317.00
		MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$79.00
CDW41	CDW-G	Instruction-Regular Program - Maint&repair Infor Tech Eq/inf	\$5,978.62
Total for 438 Maint&repair Infor Tech Eq/infra			\$7,083.61
442 Rental-equip&vehicles			
COM05	COMDOC	2/1/19 - 2/28/19	\$277.54
		2/1/19 - 2/28/19	\$252.77
		2/1/19 - 2/28/19	\$252.77
		2/1/19 - 2/28/19	\$530.31
		2/1/19 - 2/28/19	\$341.31
		2/1/19 - 2/28/19	\$1,028.06
		2/1/19 - 2/28/19	\$505.56
		2/1/19 - 2/28/19	\$210.18
		OVERAGE CHARGE FOR 1/1/19 TO 1/31/19	\$64.43
		2/1/19 - 2/28/19	\$63.77
		2/1/19 - 2/28/19	\$63.77
DEA06	DEAR JOHN INC.	RENTAL-EQUIP&VEHICLES	\$62.50
Total for 442 Rental-equip&vehicles			\$3,652.97
510 Student Transport Svc			
ABC57	ABC TRANSIT, INC	GIFTED - STUDENT TRANSPORT SVC - ELEM	\$388.74
		GIFTED - STUDENT TRANSPORT SVC - ELEM	\$220.51

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	510 Student Transport Svc		
ABC57	ABC TRANSIT, INC	GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
		GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$207.44
		GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
		GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$207.50
		GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
		GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$220.51
		GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$194.37
		GIFTED- STUDENT TRANSPORT SVC - SECONDARY	\$202.38
		GUIDANCE - STUDENT TRANSPORT SVC - HIGH SCHOOL	\$157.60
		GUIDANCE - STUDENT TRANSPORT SVC - HIGH SCHOOL	\$157.68
		STUDENT TRANSPORT SVC	\$207.44
		STUDENT TRANSPORT SVC - ELEM SCH	\$220.51
		STUDENT TRANSPORT SVC - ELEM SCH	\$220.51
		STUDENT TRANSPORT SVC - HIGH SCH	\$480.24
ENT21	ENTERPRISE RENT A CAR CO OF PGH LLC	Wrestling - STUDENT TRANSPORT SVC	\$1,225.26
		Total for 510 Student Transport Svc	\$4,972.22
	513 Stdnt Tran Svcc-cont		
ABC57	ABC TRANSIT, INC	STUDENT TRANSPORT-PUBLIC	\$222,326.49
		STUDENT TRANSPORT-BEATTIE TECH	\$13,621.60
		STUDENT TRANSPORT-NON-PUBLIC	\$93,326.41
		STUDENT TRANSPORT-SPECIAL EDUC	\$117,548.28
HEN03	BRYAN & NICOLE HENSHAW	JANUARY TRANSPORTATION FOR M HENSHAW	\$1,700.00
		Total for 513 Stdnt Tran Svcc-cont	\$448,522.78
	530 Communications		
AIU00	ALLEGHENY INTERMEDIATE UNIT	ADMINISTRATIVE FEE FOR ACT 1 MAILING	\$150.00
PIT59	PITTSBURGH MAILING	ACT 1 MAILING 2018	\$1,138.46
		Total for 530 Communications	\$1,288.46
	538 Transport/telecommunications		
CON90	CONSOLIDATED COMMUNICATIONS	1/16/19 - 2/15/19	\$216.51
		1/16/19 - 2/15/19	\$108.61
		1/16/19 - 2/15/19	\$108.23
		1/16/19 - 2/15/19	\$54.11
		1/16/19 - 2/15/19	\$127.26
		1/16/19 - 2/15/19	\$586.11
		1/16/19 - 2/15/19	\$272.00
		1/16/19 - 2/15/19	\$406.89
		1/16/19 - 2/15/19	\$135.28
		1/16/19 - 2/15/19	\$619.26
BO21	BRYAN O'BLACK	SEPTEMBER CELL PHONE	\$30.00
		AUGUST CELL PHONE	\$30.00
		DECEMBER CELL PHONE	\$30.00

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538 Transport/telecommunications			
BO21	BRYAN O'BLACK	JULY CELL PHONE	\$30.00
		NOVEMBER CELL PHONE	\$30.00
		OCTOBER CELL PHOONE	\$30.00
SUN02	SUNESYS, LLC	TRANSPORT/TELECOMMUNICATIONS	\$2,476.88
Total for 538 Transport/telecommunications			\$5,291.14
549 ADVERTISING			
PIT41	PITTSBURGH POST-GAZETTE	ADVERTISING - 2019 BOARD MEETING DATES	\$325.50
		ADVERTISING - FOOD SERVICE MANAGEMENT	\$72.85
Total for 549 ADVERTISING			\$398.35
563 Tuition/private Sch			
AIU00	ALLEGHENY INTERMEDIATE UNIT	THIRD BILLING SPECIAL EDUCATION SERVICES FOR 2018 -2019	\$9,118.57
		THIRD BILLING SPECIAL EDUCATION SERVICES 2018- 2019	\$17,969.67
Total for 563 Tuition/private Sch			\$27,088.24
564 Tuition To Avts			
NAS10	A.W. BEATTIE CAREER CENTER	TUITION TO AVTS	\$390,779.00
567 Tuition To Appr Priv Sch (APS)			
CHI31	THE CHILDREN'S INSTITUTE	RS & TK - 2/1/19 - 2/28/19	\$12,399.84
WAT03	THE EDUCATION CENTER AT WATSON INST	EN - JANUARY, FEBRUARY, MARCH 2019	\$15,126.60
		LW - JANUARY, FEBRUARY, MARCH 2019	\$15,126.60
		AH - JANUARY, FEBRUARY, MARCH 2019	\$15,126.60
Total for 567 Tuition To Appr Priv Sch (APS)			\$57,779.64
568 Tuition-PA Priv Res Reh Inst (PRRi)			
BRA54	BRADFORD AREA SCHOOL DISTRICT	A.B. - 11/1/18 - 11/30/18	\$2,880.00
		A.B. - 10/1/18 - 10/31/18	\$3,360.00
CHA10	CHADDOCK	8/23/18 - 8/31/18	\$1,312.71
		9/1/18 - 9/30/18	\$3,563.07
		12/1/18 - 12/21/18	\$2,812.95
		10/1/18 - 10/31/18	\$3,938.13
FAM54	FAMILYLINKS, INC.	BM - SPEECH THERAPY @ \$71/HOUR	\$2,500.00
GLA21	GLADE RUN LUTHERAN SERVICES	JH - DECEMBER 2018 DAY ENHANCED STUDENT	\$3,556.00
		DS - DECEMBER 2018 DAY STUDENT	\$3,333.33
		TT - DECEMBER 2018 DAY AUTISM STUDENT	\$4,420.00
HAR42	HARBORCREEK YOUTH SERVICES	MRS - OCTOBER, NOVEMBER, DECEMBER 2018	\$3,357.90
MAR15	MHY FAMILY SERVICES	GG - 11/1/18 - 11/13/18	\$1,080.00
Total for 568 Tuition-PA Priv Res Reh Inst (PRRi)			\$36,114.09

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569 Tuition - Other			
UPM52	UPMC	B.B. DECEMBER 10-14, 17, 18	\$525.00
		K.F. DEC 14, 17, 18, 19, 20	\$375.00
Total for 569 Tuition - Other			\$900.00
580 Travel			
PME05	PMEA DISTRICT 5	FESTIVAL FEES - 3 STUDENTS @ \$150	\$450.00
581 Travel Conference			
01LG	LEEANN GUIDO	MILEAGE & MEAL - WESTMORELAND CASE MANAGEMENT & SUPPORT	\$56.87
MK39	MICHELE KLINE	1/16/19 IEP WRITING AT AIU	\$19.12
EM19	ELIZABETH MYROS	MILEAGE - UNDERSTANDING DYSLEXIA - AIU - 1/4/19	\$18.56
		MILEAGE & MEAL - IEP WRITING - AIU - 1/16/19	\$28.40
SR35	SHIRLEY RANKIN	PMEA SR HIGH DISTRICT ORCHESTRA - 1/10-12/19	\$59.88
CR31	CLINT RAUSCHER	CELL PHONE - FEBRUARY 2019	\$30.00
A*9623	PHYLLIS SCHATZ	PIAA STATE CHEERLEADING CHAMPIONSHIPS 1/10/19-1/12/19	\$2,242.49
PS31	PAUL STADELMAN	PARKING FOR CHS ADVISORY BOARD MTG	\$7.00
TIN31	ALLAN TINKEY	SPECIAL EDUCATOR'S NETWORK - MILEAGE & PARKING AIU	\$23.95
Total for 581 Travel Conference			\$2,486.27
582 Travel Teachers Inter District			
EH13	ERIKA CARSON	12/4/18 THROUGH 1/10/19 MILEAGE	\$53.32
DE31	DENISE ERB (HS)	MILEAGE FOR DECEMBER 2018	\$3.05
01LG	LEEANN GUIDO	MILEAGE AUGUST THROUGH OCTOBER 2018	\$93.63
		MILEAGE - NOVEMBER & DECEMBER 2018	\$176.53
01KB	KATHLEEN BAUER NEWPORT	MILEAGE - SEPTEMBER THROUGH DECEMBER 2018	\$117.83
01LT	LISA TAGMYER	MILEAGE OCTOBER THROUGH DECEMBER 2018	\$53.03
Total for 582 Travel Teachers Inter District			\$497.39
583 Travel w/students			
GT31	GEORGE TEPSHICH	MILEAGE FOR PMEA DISTRICT 1 HONORS JAZZ	\$11.60
		PMEA DISTRICT 1 BAND - MILEAGE	\$34.80
Total for 583 Travel w/students			\$46.40
584 Travel Inter-District			
KW01	KAREN CONSTANTAKIS	MILEAGE SEPTEMBER THROUGH DECEMBER 2018	\$165.46
01KC	KATHY COYLE	JANUARY 2019 MILEAGE	\$31.09
JK01	JOHN KAIB	MILEAGE - JANUARY 2019	\$278.34
HE101	LINDA HEINAUER	MILEAGE - JULY THROUGH DECEMBER 2018	\$135.71
BO21	BRYAN O'BLACK	MILEAGE, HOTEL, MEALS, AND TOLLS - DECEMBER 2018	\$393.78
		MILEAGE, TOLLS, AND PARKING - SEPTEMBER	\$299.90
		MILEAGE - AUGUST 2018	\$57.23
		MILEAGE, HOTELS, MEALS, TOLLS - OCTOBER 2018	\$907.43

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584	Travel Inter-District		
	CP12 PINTAR, CHRISTIN	MILEAGE - SEPTEMBER THROUGH DECEMBER 2018	\$11.45
		Total for 584 Travel Inter-District	\$2,280.39
591	Security/police Svc		
	CAP15 CAPITAL ASSET PROTECTION INC.	VARSITY BASKETBALL SECURITY - 1/20/19 - 1/26/19	\$82.52
610	General Supplies		
	TON06 AGC EDUCATION	GENERAL SUPPLIES - BURCHFIELD	\$343.20
	AMA12 AMAZON.COM	GENERAL SUPPLIES - HIGH SCHOOL	\$33.90
		EDUC - SUPPLIES - HS TECH ED	\$3.99
		EDUC - SUPPLIES - HS TECH ED	-\$3.99
		SUPPLIES - HS SCIENCE	\$47.96
		MAINT - GEN SUP - BURCHFIELD	\$109.67
		MAINT - GEN SUP - MARZOLF	\$109.66
		MAINT - GEN SUP - RESERVE	\$109.66
		Basketball - Girls - GENERAL SUPPLIES	\$119.20
	ALL43 APLS, INC	MAINT UP-KEEP - GENERAL SUPPLIES - BURCHFIELD	\$135.96
		MAINT UP-KEEP - GEN SUP - HS	\$58.91
	AQU01 AQUA CLEAN COMPANY INC	MAINT - GEN SUP - ELEM SCH	\$519.85
	AQU02 AQUA FILTER FRESH INC	GENERAL SUPPLIES - ELEM SCHOOL	\$5.25
		SUPT - GENERAL SUPPLIES	\$6.95
	BHP21 B&H PHOTOVIDEO	Soccer - Girls - GENERAL SUPPLIES	\$449.00
	BIO31 BIO-RAD LABORATORIES	SUPPLIES - HS SCIENCE	\$910.00
	BI01 BIOTRONICS INC	Misc Athletics - GENERAL SUPPLIES	\$98.75
	BLO101 BLICK ART MATERIALS	SUPPLIES - MIDDLE SCHOOL ART	\$13.80
	BRI01 BRIGHTON MUSIC CENTER	SUPPLIES - MIDDLE MUSIC	\$115.00
		SUPPLIES - MIDDLE MUSIC	\$30.00
	BSN21 BSN SPORTS, LLC	Basketball - Boys - GENERAL SUPPLIES	\$635.90
		Swimming - Boys & Girls - GENERAL SUPPLIES	\$628.75
	BUI09 BUILDERS HARDWARE	MAINT - GEN SUP - ELEM SCH	\$386.46
	CEL52 CELL SERV PROGRAMS	SUPPLIES - HS SCIENCE	\$95.66
	CRI02 JUDY CRILLEY	REIMBURSEMENT FOR PURCHASES	\$49.89
	DAN06 DANIELS ELECTRIC	MAINT - GEN SUP - HS	\$1,050.00
	EXP44 EXPRESS PRINT GRAPHICS	ANNUAL REPORT	\$612.50
	FER01 FERGUSON ENTERPRISES INC #1480	MAINT - GEN SUP - MARZOLF	\$133.52
		MAINT - GEN SUP - ELEM SCH	\$85.35
	FIL21 FILTECH, INC.	MAINT - GEN SUP - BURCHFIELD	\$324.94
		MAINT - GEN SUP - ELEM SCH	\$164.16
		MAINT - GEN SUP - ELEM SCH	\$132.36
		Misc Activities - General Supplies	\$428.75
	GPS21 GPSA	GENERAL SUPPLIES - ROGERS	\$354.00
	GRA01 GRAINGER	GENERAL SUPPLIES - ROGERS	\$118.00
		MAINT - GEN SUP - B&G	\$60.80
		MAINT - GEN SUP - HS	\$172.87

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Invoice # 000099FA69029 -
Z004569

Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
	610 General Supplies		
GRA01	GRAINGER	MAINT - GEN SUP - HS	\$63.46
		MAINT - GEN SUP - HS	\$121.10
		MAINT - GEN SUP - MS	\$19.59
GER12	H GERHARDT SUPPLY	MAINT - GEN SUP - B&G	\$137.40
HAS01	D HASTINGS CO INC	MAINT - GEN SUP - B&G	\$26.99
		MAINT - GEN SUP - MARZOLF	\$8.99
		MAINT - GEN SUP - ROGERS	\$7.99
		MAINT - GEN SUP - MS	\$11.21
		Wrestling - GENERAL SUPPLIES	\$22.78
HIT41	THE HITE CO	MAINT - GEN SUP - B&G	\$141.90
		MAINT - GEN SUP - MARZOLF	\$56.89
		MAINT - GEN SUP - MARZOLF	\$29.65
		MAINT - GEN SUP - MARZOLF	\$167.89
		MAINT - GEN SUP - ELEM SCH	\$316.68
		MAINT - GEN SUP - HS	\$31.15
		MAINT - GEN SUP - HS	\$100.80
		MAINT - GEN SUP - HS	\$15.24
		MAINT - GEN SUP - HS	\$349.00
		MAINT - GEN SUP - MS	\$48.56
HOM14	HOME DEPOT CREDIT SERVICES	PRINCIPAL - GENERAL SUPPLIES - ROGERS	\$179.00
		MAINT - GEN SUP - B&G	\$46.82
		MAINT - GEN SUP - B&G	\$103.97
		MAINT - GEN SUP - MARZOLF	\$46.72
		MAINT - GEN SUP - MARZOLF	\$50.26
		MAINT - GEN SUP - MARZOLF	\$90.00
		MAINT - GEN SUP - MARZOLF	\$88.20
		MAINT - GEN SUP - ELEM SCH	\$53.31
		MAINT - GEN SUP - ELEM SCH	\$9.87
		MAINT - GEN SUP - HS	\$16.93
		MAINT - GEN SUP - HS	\$311.75
		MAINT - GEN SUP - MS	\$7.38
		MAINT - GEN SUP - MS	\$63.07
		MAINT - GEN SUP - MS	\$63.07
HUD52	HUDL	Basketball - Girls - GENERAL SUPPLIES	\$750.00
INS06	INSTITUTIONAL SPECIALTIES INC	Swimming - Boys & Girls - GENERAL SUPPLIES	\$2,180.00
JOH09	JOHNSTONBAUGH'S MUSIC CENTER	MIDDLE/ELEM - GENERAL SUPPLIES	\$72.00
JOH55	JOHNSTONE SUPPLY	MAINT - GEN SUP - MARZOLF	\$51.13
JOS01	JOSTENS, INC.	Commencement - GENERAL SUPPLIES	\$24.00
		Commencement - GENERAL SUPPLIES	\$2,203.70
KUR01	KURTZ BROTHERS	GENERAL SUPPLIES - MIDDLE SCHOOL	\$178.50
	L&L L & L KILNS MFG	SUPPLIES - MIDDLE SCHOOL ART	\$48.00
LAM16	LAMINATION DEPOT INC.	GENERAL SUPPLIES - ROGERS	\$437.22
LED01	LED LIGHTING WHOLESALE INC.	MAINT - GEN SUP - MARZOLF	\$3,356.96
LIB04	THE LIBRARY STORE INC	IS - GENERAL SUPPLIES	\$244.39
MAY53	MAY'S MUSIC SHOPPE	SUPPLIES - HS MUSIC	\$75.00

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Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
	610 General Supplies		
NAP21	NAPA AUTO/TRUCK PARTS OF ETNA	MAINT - GEN SUP - B&G	\$5.98
		MAINT - GEN SUP - B&G	\$16.62
		MAINT - GEN SUP - ELEM SCH	\$59.25
		Vehicle Oper & Maint - General Supplies	\$73.96
		Vehicle Oper & Maint - General Supplies	\$31.98
NP01	NEW PIG	MAINT - GEN SUP - B&G	\$246.96
NIC06	NICKLAS SUPPLY	MAINT - GEN SUP - B&G	\$92.23
		MAINT - GEN SUP - JEFFERY	\$11.17
		MAINT - GEN SUP - MARZOLF	\$32.14
		MAINT - GEN SUP - HS	\$20.06
BO21	BRYAN O'BLACK	REIMBURSEMENT FOR ASCD BOOKS & PRINCIPALS LUNCH	\$43.19
		HOMECOMING CANDY	\$33.02
		REIMBURSEMENT FOR PURCHASE OF BOOK	\$20.58
		ADMIN BREAKFAST & SAMS PRINCIPAL INTER	\$82.33
OFF03	OFFICE DEPOT	GENERAL SUPPLIES - ROGERS	\$221.74
PEP12	J W PEPPER & SON, INC.	SUPPLIES - MIDDLE MUSIC	\$227.49
CP12	PINTAR, CHRISTIN	STAMP SIGNATURE FOR J.B.	\$21.90
PIT12	PITTSBURGH CARTRIDGE CO	SUPPLIES - MIDDLE SCHOOL BUSINESS ED	\$110.00
PYR21	PYRAMID SCHOOL PRODUCTS	GENERAL SUPPLIES - ROGERS	\$300.72
		GENERAL SUPPLIES - ROGERS	\$171.84
SCA22	SCANTRON CORP	GENERAL SUPPLIES - MIDDLE SCHOOL	\$354.03
SCO06	SCOTT ELECTRIC	MAINT - GEN SUP - MARZOLF	\$69.93
		MAINT - GEN SUP - MARZOLF	\$118.32
		MAINT - GEN SUP - MARZOLF	\$257.58
		MAINT - GEN SUP - MARZOLF	\$79.92
		MAINT - GEN SUP - MS	\$20.77
		MAINT - GEN SUP - MS	\$329.37
SHA07	SHALER AREA CAFETERIA ACCT	1 BOX GRAHAM CRACKERS	\$15.65
STA08	STAPLES BUSINESS CREDIT	SUPT - GENERAL SUPPLIES	\$119.17
STE21	STERATORE SANITARY SUPPLY	MAINT - GEN SUP - ROGERS	\$675.75
		MAINT - GEN SUP - ELEM SCH	\$254.00
SUN56	SUNBURY CONTROLS, INC.	MAINT - GEN SUP - MARZOLF	\$233.02
		MAINT - GEN SUP - ELEM SCH	\$164.35
		MAINT - GEN SUP - ELEM SCH	\$376.22
		MAINT - GEN SUP - MS	\$56.16
VIN05	VINCENT LIGHTING SYSTEMS	MAINT - GEN SUP - HS	\$192.70
		MAINT - GEN SUP - MS	\$42.07
WES32	WEST PENN LACO INC	EDUC - SUPPLIES - HS TECH ED	\$122.36
		EDUC - SUPPLIES - HS TECH ED	\$310.98
ZFL01	Z FLORIST	FUNERAL FLOWERS FOR D SOLLINGER (CUSTODIAN)	\$74.95
		Total for 610 General Supplies	\$26,769.61
	611 Uniforms		
BSN21	BSN SPORTS, LLC	Swimming - Boys & Girls - UNIFORMS	\$644.00

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Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
	621 Natural Gas		
	UGI53 UGI ENERGY SERVICES, LLC	NATURAL GAS - RESERVE	\$1,021.60
		11/15/18 - 12/17/18	\$1,041.36
		Total for 621 Natural Gas	\$2,062.96
	626 Gasoline		
	ABC57 ABC TRANSIT, INC	FUEL CREDIT FROM INV 1319558	\$-16,746.80
		FUEL CREDIT FROM INV 1322122	\$-15,959.88
		FUEL CREDIT FROM INV 1315952	\$-15,077.65
		FUEL CREDIT FROM INV 1327837	\$-15,959.88
	PET52 PETROLEUM TRADERS CORP	DIESEL FUEL	\$18,591.32
		DIESEL FUEL	\$17,524.63
		DIESEL FUEL	\$17,930.94
		DIESEL FUEL	\$17,519.76
		Total for 626 Gasoline	\$7,822.44
	640 Books		
	FOL01 FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY - BOOKS - BURCHFIELD	\$162.41
		LIBRARY - BOOKS - ROGERS	\$519.30
		LIBRARY - BOOKS - ELEM SCHOOL	\$388.05
		LIBRARY - BOOKS - HS	\$422.93
		LIBRARY - BOOKS - HS	\$378.03
		LIBRARY - BOOKS - HS	\$206.40
		LIBRARY - BOOKS - HS	\$409.38
		LIBRARY - BOOKS - HS	\$122.40
		LIBRARY - BOOKS - MIDDLE SCHOOL	\$295.44
		LIBRARY - BOOKS - MIDDLE SCHOOL	\$354.42
	OPE01 OPEN UP RESOURCES	BOOKS - MIDDLE SCHOOL MATH	\$718.20
	ROS01 ROSEN PUBLISHING CO	LIBRARY - BOOKS - ELEM SCHOOL	\$19.70
		LIBRARY - BOOKS - HS	\$822.40
	STE06 STERLING PUBLISHING CO., INC.	LEARNING SUPPORT - BOOKS - SECONDARY	\$545.00
	ZAN01 ZANER-BLOSER INC.	BURCHFIELD - BOOKS	\$1,197.76
		MARZOLF - BOOKS	\$1,095.82
		ROGERS - BOOKS	\$1,312.44
		Total for 640 Books	\$8,970.08
	648 Books&periodicals On Elec Media		
	ABD21 ABDO PUBLISHING CO	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - MIDDLE SCHOOL	\$578.91
	CAP55 COUGHLAN COMPANIES LLC	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$239.94
	CRA57 CRABTREE PUBLISHING CO	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$807.30
		LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - ELEM SCHOOL	\$167.65
	FOL01 FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$414.92

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Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
648 Books&periodicals On Elec Media			
FOL01	FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - BURCHFIELD	\$194.96
Total for 648 Books&periodicals On Elec Media			\$2,403.68
650 Supplies & Fees Technology Related			
ABD21	ABDO PUBLISHING CO	IS-SOFTWARE/SUPPLIES/LICENSING	\$679.59
AMA12	AMAZON.COM	Software, Supplies & Licensing	\$757.46
		Software, Supplies & Licensing	\$29.98
CDW41	CDW-G	SOFTWARE SUPPLIES & LICENSING	\$1,190.00
DEL08	DELL MARKETING L.P.	SOFTWARE SUPPLIES & LICENSING	\$558.87
SOL52	SOLARWINDS	SOFTWARE SUPPLIES & LICENSING	\$1,873.00
UPS21	UPS	SOFTWARE SUPPLIES & LICENSING	\$20.62
Total for 650 Supplies & Fees Technology Related			\$5,109.52
750 Equip-original & Addl			
AMA12	AMAZON.COM	EQUIP-ORIGINAL&ADDL	\$29.95
BHP21	B&H PHOTOVIDEO	EQUIP-ORIGINAL&ADDL	\$38.57
BLA01	BLACKBURN'S PHYSICIANS PHARMACY INC	EQUIP-ORIGINAL&ADDL	\$3,668.80
EAS41	EASY WAY SAFETY SERVICES, INC	EQUIP-ORIGINAL&ADDL	\$290.00
GRA01	GRAINGER	ROGERS - EQUIP-ORIGINAL & ADDL	\$236.00
Total for 750 Equip-original & Addl			\$4,263.32
752 Capital Equipment - Original And Additional			
UNI51	UNITED RENTALS (NORTH AMERICA), INC	Operation/bldg Svc - Capital Equipment - Original And Additi	\$9,690.00
768 Capital Eq Harware Software Replace			
AMA12	AMAZON.COM	END-USER REPL EQ&LONG-TERM SOFTWR	\$5.99
		END-USER REPL EQ&LONG-TERM SOFTWR	\$176.99
		END-USER REPL EQ&LONG-TERM SOFTWR	\$34.33
DEM01	DEMCO	END-USER REPL EQ&LONG-TERM SOFTWR	\$400.66
		END-USER REPL EQ&LONG-TERM SOFTWR	\$300.01
Total for 768 Capital Eq Harware Software Replace			\$917.98
810 Dues & Fees			
BO21	BRYAN O'BLACK	ASCD MEMBERSHIP	\$304.00
		TIMS - EMERGENCY CERTIFICATION REIMBURSEMENT	\$100.00
PEN09	PENNSYLVANIA PRINCIPALS ASSOCIATION	PRINCIPAL - DUES & FEES - BURCHFIELD	\$595.00
		PRINCIPAL - DUES & FEES - MARZOLF	\$595.00
		PRINCIPAL - DUES & FEES - RESERVE	\$595.00
		PRINCIPAL - DUES & FEES - ROGERS	\$595.00
		PRINCIPAL - DUES & FEES - ELEM SCH	\$1,785.00
		PRINCIPAL - DUES & FEES - HIGH SCH	\$1,785.00

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Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 10		
	810 Dues & Fees		
	UNI40 UNIVERSITY OF PITTSBURGH	WORKSHOP - 10/25/18 - 4 ATTENDEES	\$240.00
		Total for 810 Dues & Fees	\$6,594.00
		Total for Fund 10	\$1,298,760.68
18-19	\$1,298,760.68	Report Total	\$1,298,760.68

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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											
10182366	01/04/19	ZZ29	RONDA J. WINNECOUR					\$1,551.35	2.0E+7	CC	R
			EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	047025 / 10-0470.025.000.00.00		01/04/19	PY-VD13E-20190104P	1,551.35			
10182367	01/04/19	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$44,572.30	2.0E+7	CC	R
			EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00		01/04/19	PY-VD07-20190104P	44,572.30			
10182368	01/04/19	ZZ27	PHEAA					\$502.60	2.0E+7	CC	R
			EMPLOYEE - PHEAA ATTACHMENT	047025 / 10-0470.025.000.00.00		01/04/19	PY-VD20-20190104P	502.60			
10182369	01/04/19	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$100.50	2.0E+7	CC	R
			EMPLOYEE - TEACHER DUES	047030 / 10-0470.030.000.00.00		01/04/19	PY-VD04-20190104P	100.50			
10182370	01/04/19	ZZ16	TEAMSTERS LOCAL 205					\$3,329.00	2.0E+7	CC	R
			EMPLOYEE - CUSTODIAN DUES	047032 / 10-0470.032.000.00.00		01/04/19	PY-VD06-20190104P	3,329.00			
10182371	01/04/19	ZZ17	TEAMSTERS LOCAL 205					\$5,540.00	2.0E+7	CC	R
			EMPLOYEE - CLERICAL DUES	047031 / 10-0470.031.000.00.00		01/04/19	PY-VD05-20190104P	5,540.00			
10182372	01/04/19	GAPA1	Great American Plan Administrators Inc					\$26,501.41	2.0E+7	CC	R
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 / 10-0470.001.000.00.00		01/04/19	PY-VR01-20190104P	290.00			
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00		01/04/19	PY-VR03-20190104P	475.00			
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701 / 10-0470.001.000.00.00		01/04/19	PY-VR05-20190104P	50.00			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/04/19	PY-VR04-20190104P	3,255.98			
			EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/04/19	PY-VR06-20190104P	46.00			
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01E-20190104P	3,097.10			
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01C-20190104P	5,294.48			
			EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01I-20190104P	3,160.21			
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01M-20190104P	1,504.07			

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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											
10182372	01/04/19	GAPA1	Great American Plan Administrators Inc					\$26,501.41	2.0E+7	CC	R
			EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01L-20190104P	2,373.00			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01R-20190104P	2,932.50			
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01Q-20190104P	2,323.07			
			EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	04701 / 10-0470.001.000.00.00		01/04/19	PY-VD01G-20190104P	1,700.00			
10182373	01/04/19	ZZ70	WINDHAM PROFESSIONALS INC					\$119.00	2.0E+7	CC	R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025 / 10-0470.025.000.00.00		01/04/19	PY-VD22-20190104P	119.00			
10182377	01/03/19	DIS09	DISCOUNT SCHOOL SUPPLY					\$476.00	2.0E+7	CC	R
			GENERAL SUPPLIES - ELEM SCHOOL	1161019 / 10-1110.610.000.19.00	20180130	F	06/08/18 P37029280101	476.00			
10182378	01/03/19	DUQ02	DUQUESNE LIGHT CO					\$5,137.27	2.0E+7	CC	R
			ELECTRICITY - ROGERS	262042215 / 10-2620.422.000.15.00		12/02/18	521090414614	5,137.27			
10182379	01/08/19	COO10	ESTATE OF BRUCE A COOK					\$137.40	2.0E+7	CC	R
			DECEASED 12/29/18 - REIMBURSEMENT OF JAN-MARCH SUPP LIFE INS	0155213 / 10-0155.213.000.00.00		01/08/19	JAN2019	137.40			
10182380	01/08/19	PAF01	PAFPC					\$600.00	2.0E+7	CC	R
			REGISTRATION FEE FOR FEDERAL PROGRAMS CONFERENCE - 1/14/19	227136041114 / 10-2271.360.411.14.00		01/08/19	WGT4G4	400.00			
			REGISTRATION FEE FOR FEDERAL PROGRAMS CONFERENCE - 1/14/19	283436041114 / 10-2834.360.411.14.00		01/08/19	WGT4G4	200.00			
10182381	01/08/19	SAM06	SAM'S CLUB					\$1,243.27	2.0E+7	CC	R
			BACKPACK INITIATIVE	33860122 / 10-3300.860.122.00.00		01/08/19	01/08/19	1,243.27			
10182382	01/08/19	SHO54	SHOP 'N SAVE					\$352.21	2.0E+7	CC	R
			WEEKLY PURCHASES	116103109 / 10-1110.610.000.31.09		01/08/19	01072019	291.89			

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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											
10182388	01/10/19	82APC	SHALER AREA HIGH SCHOOL					\$8,158.30	2.0E+7	CC	R
			NADA LUNCHEON	3288810 / 10-		01/04/19	94012313-94012344	104.00			
				3288.810.000.00.00							
10182389	01/14/19	BIL04	AMY BILLINGS					\$150.00	2.0E+7	CC	R
			REV FROM COMMUNITY SWIM PROGRAM	6980 / 10-6980.000.000.00.00		01/14/19	01142019	150.00			
10182390	01/14/19	DUQ02	DUQUESNE LIGHT CO					\$5,227.93	2.0E+7	CC	R
			ELECTRICITY - ROGERS	262042215 / 10-		01/09/19	01092019	5,227.93			
				2620.422.000.15.00							
10182391	01/14/19	SHO54	SHOP 'N SAVE					\$220.13	2.0E+7	CC	R
			WEEKLY PURCHASES	116103109 / 10-		01/14/19	01142019	139.10			
				1110.610.000.31.09							
			WEEKLY PURCHASES	121161030 / 10-		01/14/19	01142019	81.03			
				1211.610.000.30.00							
10182392	01/14/19	YUK02	LISA YUKON					\$75.00	2.0E+7	CC	R
			REV FROM COMMUNITY SWIM PROGRAM	6980 / 10-6980.000.000.00.00		01/14/19	10082018	75.00			
10182393	01/18/19	ZZ29	RONDA J. WINNECOUR					\$1,551.35	2.0E+7	CC	R
			EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	047025 / 10-0470.025.000.00.00		01/18/19	PY-VD13E-20190118P	1,551.35			
10182394	01/18/19	Z206	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$46,812.93	2.0E+7	CC	R
			EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00		01/18/19	PY-VD07-20190118P	46,812.93			
10182395	01/18/19	ZZ27	PHEAA					\$502.60	2.0E+7	CC	R
			EMPLOYEE - PHEAA ATTACHMENT	047025 / 10-0470.025.000.00.00		01/18/19	PY-VD20-20190118P	502.60			
10182396	01/18/19	Z215	SHALER AREA EDUCATION ASSOCIATION					\$33,811.12	2.0E+7	CC	R
			EMPLOYEE - TEACHER DUES	047030 / 10-0470.030.000.00.00		01/18/19	PY-VD04-20190118P	33,811.12			
10182397	01/18/19	GAPA1	Great American Plan Administrators Inc					\$27,276.83	2.0E+7	CC	R
			EMPLOYEE - ROTH - 2 FOR FIDELITY	04701 / 10-0470.001.000.00.00		01/18/19	PY-VR02-20190118P	100.00			
			EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01G-20190118P	1,700.00			
			EMPLOYEE - T.S.A. - E FOR	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01E-	3,572.75			

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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											
10182397	01/18/19	GAPA1	Great American Plan Administrators Inc					\$27,276.83	2.0E+7	CC	R
			AMERICAN FUNDS				20190118P				
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01C-20190118P	5,325.25			
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701 / 10-0470.001.000.00.00		01/18/19	PY-VR05-20190118P	50.00			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01R-20190118P	2,932.50			
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01Q-20190118P	2,423.07			
			EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/18/19	PY-VR06-20190118P	46.00			
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 / 10-0470.001.000.00.00		01/18/19	PY-VR01-20190118P	290.00			
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01M-20190118P	1,516.82			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/18/19	PY-VR04-20190118P	3,293.23			
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00		01/18/19	PY-VR03-20190118P	475.00			
			EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01I-20190118P	3,204.21			
			EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/18/19	PY-VD01L-20190118P	2,348.00			
10182398	01/18/19	ZZ70	WINDHAM PROFESSIONALS INC					\$119.00	2.0E+7	CC	R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025 / 10-0470.025.000.00.00		01/18/19	PY-VD22-20190118P	119.00			
10182618	01/22/19	PME10	PMEA DISTRICT 6					\$128.50	2.0E+7	CC	O
			ORCHESTRA/STRINGS - TRAVEL 1 STUDENT @ \$128.50	3236580 / 10-3236.580.000.00.00		01/15/19	HS-18-19-025	128.50			
10182619	01/22/19	AIU00	ALLEGHENY INTERMED. UNIT					\$50.00	2.0E+7	CC	R
			PHOTOGRAPHIC SILKSCREEN PRINTING - 2/15/18 - CARI KELM	227136018414 / 10-2271.360.184.00.14		02/20/18	0590001010	50.00			
10182620	01/22/19	CAM22	CAMPBELL BUS LINES					\$350.00	2.0E+7	CC	R

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10-0101.002.000.00.00 Cash - PNC Bank											
10182620	01/22/19	CAM22	CAMPBELL BUS LINES					\$350.00	2.0E+7	CC	R
			BALANCE OWED FOR TRIP TO HERSHEY PA 1/10/19	3299581 / 10- 3299.581.000.00.00		01/15/19	HS-18-19-024	350.00			
10182621	01/22/19	COP01	COPAR					\$150.00	2.0E+7	CC	O
			FESTIVAL FEES 2-13-19 - 6 STUDENTS @ \$26.00	3236580 / 10- 3236.580.000.00.00		01/17/19	HS-18-19-27	150.00			
10182622	01/22/19	EMP01	EMPLOYER-TEAMSTERS 205					\$9,416.00	2.0E+7	CC	R
			VISION - 215 - FEBRUARY 2019	047534 / 10-0475.034.000.00.00		01/22/19	FEBRUARY 2019	2,516.00			
			DENTAL - 212 - FEBRUARY 2019	047536 / 10-0475.036.000.00.00		01/22/19	FEBRUARY 2019	6,900.00			
10182623	01/22/19	LAB01	PA DEPT OF LABOR&INDUSTRY-BOILER					\$407.77	2.0E+7	CC	R
			DUES & FEES	262081015 / 10- 2620.810.000.15.00	20181507	F	12/27/18 1105910	407.77			
10182624	01/22/19	PME1	PMEA DISTRICT 1					\$70.00	2.0E+7	CC	O
			FESTIVAL FEES - 2 @ \$35 - MARCH 1-2	321558031 / 10- 3215.580.000.31.00		01/16/19	HS-18-19-26	70.00			
10182625	01/22/19	HAR02	THE HARTFORD					\$16,883.48	2.0E+7	CC	R
			LIFE INSURANCE - 213 - FEBRUARY 2019	047538 / 10-0475.038.000.00.00		01/22/19	FEBRUARY 2019	8,418.82			
			LIFE INSURANCE - 213 - JANUARY 2019	047538 / 10-0475.038.000.00.00		01/22/19	JANUARY 2019	8,464.66			
10182626	01/25/19	PAS16	PASBO					\$205.00	2.0E+7	CC	R
			ELEMENTS OF LEADERSHIP AND MANAGEMENT - 3/29/19	2836360 / 10- 2836.360.000.00.00		01/24/19	14645	125.00			
			COMMONWEALTH BUDGET SEMINAR - 2/7/19	2836360 / 10- 2836.360.000.00.00		01/24/19	14645	80.00			
10182627	01/25/19	SHO54	SHOP 'N SAVE					\$198.71	2.0E+7	CC	O
			WEEKLY PURCHASES	116103109 / 10- 1110.610.000.31.09		01/21/19	01212019	53.90			
			WEEKLY PURCHASES	121161030 / 10- 1211.610.000.30.00		01/21/19	01212019	144.81			
10182628	01/31/19	ZZ31H	THE HARTFORD					\$6,001.53	2.0E+7	CC	O
			DISABILITY INSURANCE	047022 / 10-0470.022.000.00.00		01/18/19	PY-VD10H- 20190118M	3,025.99			
			DISABILITY INSURANCE	047022 / 10-0470.022.000.00.00		01/04/19	PY-VD10H-	2,975.54			

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10-0101.002.000.00.00 Cash - PNC Bank											
10182628	01/31/19	ZZ31H	THE HARTFORD					\$6,001.53	2.0E+7	CC	O
							20190104M				
10182629	01/31/19	ZZ32	NATIONAL D.R.I.V.E.					\$8.00	2.0E+7	CC	O
			EMPLOYEE - National	047031 / 10-0470.031.000.00.00		01/18/19	PY-VD23-20190118M	4.00			
			D.R.I.V.E.								
			EMPLOYEE - National	047031 / 10-0470.031.000.00.00		01/04/19	PY-VD23-20190104M	4.00			
			D.R.I.V.E.								
10182630	01/31/19	ZZ24	TUITION ACCOUNT PROG BUR					\$2,220.00	2.0E+7	CC	O
			EMPLOYEE - TUITION-TAP 529	047060 / 10-0470.060.000.00.00		01/04/19	PY-VD18-20190104M	1,110.00			
			EMPLOYEE - TUITION-TAP 529	047060 / 10-0470.060.000.00.00		01/18/19	PY-VD18-20190118M	1,110.00			
10182639	01/31/19	BUD01	BUDGET CHARTERS, INC.					\$100.00	2.0E+7	CC	O
			DEPOSIT FOR GETTYSBURG TRIP	238051035 / 10-		01/24/19	1910436	100.00			
			BUS	2380.510.000.35.00							
10182640	01/31/19	SH054	SHOP 'N SAVE					\$167.86	2.0E+7	CC	O
			WEEKLY PURCHASES	116103109 / 10-		01/28/19	01282019	150.42			
				1110.610.000.31.09							
			WEEKLY PURCHASES	121161030 / 10-		01/28/19	01282019	17.44			
				1211.610.000.30.00							
99995272	01/04/19	ZZ02	PA DEPT OF REVENUE					\$40,149.62	120	WT	R
			EMPLOYEE - State Tax -	047014 / 10-0470.014.000.00.00		01/04/19	PY-ST-PA-	40,149.62			
			Pennsylvania				20190104P				
99995273	01/04/19	ZZ07	PENNSYLVANIA SCDU					\$938.80	120	WT	R
			EMPLOYEE - GARNISHMENT - A	047025 / 10-0470.025.000.00.00		01/04/19	PY-VD13A-	938.80			
			FOR ALLEGHENY				20190104P				
99995274	01/04/19	ZZ01	PNC BANK PAYROLL					\$331,054.47	120	WT	R
			EMPLOYEE - Medicare	047011 / 10-0470.011.000.00.00		01/04/19	PY-MCARE-	18,963.10			
							20190104P				
			EMPLOYEE - Social Security	047011 / 10-0470.011.000.00.00		01/04/19	PY-SOSEC-	81,083.51			
							20190104P				
			EMPLOYEE - Federal Income	047012 / 10-0470.012.000.00.00		01/04/19	PY-FIT-20190104P	130,961.25			
			Tax								
			EMPLOYER - Medicare	047529 / 10-0475.029.000.00.00		01/04/19	PY-MCARE-	18,963.10			
							20190104P				
			EMPLOYER - Social Security	047529 / 10-0475.029.000.00.00		01/04/19	PY-SOSEC-	81,083.51			

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10-0101.002.000.00.00 Cash - PNC Bank											
99995274	01/04/19	ZZ01	PNC BANK PAYROLL					\$331,054.47	120	WT	R
							20190104P				
99995275	01/04/19	ZZ01	PNC BANK PAYROLL					\$4,066.16	120	WT	R
			EMPLOYEE - NET PAY NOT DIRECT DEPOSITED	047070 / 10-0470.070.000.00.00		01/04/19	PY-NET-20190104P	4,066.16			
99995276	01/04/19	ZZDD	SHALER AREA SCHOOL DIST					\$827,140.47	120	WT	R
			EMPLOYEE - Direct Deposit Fixed	047070 / 10-0470.070.000.00.00		01/04/19	PY-DDF-20190104P	11,195.00			
			EMPLOYEE - Direct Deposit Net	047070 / 10-0470.070.000.00.00		01/04/19	PY-DDN-20190104P	815,945.47			
99995279	01/31/19	KEY53	KEYSTONE COLLECTIONS GROUP					\$93,430.82	2.0E+7	WT	O
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		10/26/18	PY-WAGTAX-20181026Q	15,370.93			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		10/12/18	PY-WAGTAX-20181012Q	15,023.04			
			VOID #D0367526 EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		11/09/18	PY-WAGTAX-20181109Q	-57.72			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		11/09/18	PY-WAGTAX-20181109Q	16,051.69			
			VOID #D0367931 EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		11/09/18	PY-WAGTAX-20181109Q	-0.50			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		12/03/18	PY-WAGTAX-20181203Q	1.00			
			VOID #D0368579 EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		11/23/18	PY-WAGTAX-20181123Q	-0.50			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		11/23/18	PY-WAGTAX-20181123Q	16,216.77			
			VOID #D0365426 EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		09/28/18	PY-WAGTAX-20180928Q-1	-4.02			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		12/07/18	PY-WAGTAX-20181207Q	15,227.90			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		12/21/18	PY-WAGTAX-20181221Q	15,544.51			
			EMPLOYEE - LOCAL WAGE TAX	047010 / 10-0470.010.000.00.00		12/13/18	PY-WAGTAX-20181213Q	57.72			

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10-0101.002.000.00.00 Cash - PNC Bank											
99995280	01/31/19	ZZROPT	RESERVE TWP LST					\$272.00	2.0E+7	WT	O
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	047053 / 10-0470.053.000.00.00			12/07/18	PY-OC-R-20181207Q	44.00			
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	047053 / 10-0470.053.000.00.00			12/21/18	PY-OC-R-20181221Q	44.00			
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	047053 / 10-0470.053.000.00.00			11/09/18	PY-OC-R-20181109Q	46.00			
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	047053 / 10-0470.053.000.00.00			11/23/18	PY-OC-R-20181123Q	46.00			
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	047053 / 10-0470.053.000.00.00			10/12/18	PY-OC-R-20181012Q	46.00			
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	047053 / 10-0470.053.000.00.00			10/26/18	PY-OC-R-20181026Q	46.00			
99995281	01/31/19	ZZTOPT	TOWNSHIP OF SHALER					\$6,330.00	2.0E+7	WT	O
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	047054 / 10-0470.054.000.00.00			11/23/18	PY-OC-S-20181123Q	1,076.00			
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	047054 / 10-0470.054.000.00.00			11/09/18	PY-OC-S-20181109Q	1,088.00			
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	047054 / 10-0470.054.000.00.00			12/07/18	PY-OC-S-20181207Q	1,036.00			
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	047054 / 10-0470.054.000.00.00			12/21/18	PY-OC-S-20181221Q	1,068.00			
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	047054 / 10-0470.054.000.00.00			10/26/18	PY-OC-S-20181026Q	1,030.00			
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	047054 / 10-0470.054.000.00.00			10/12/18	PY-OC-S-20181012Q	1,032.00			
99995282	01/31/19	ZZ05	PA UNEMPLOYMENT COMPENSATION					\$5,309.13	2.0E+7	WT	O
		VOID #D0367931 EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00			11/09/18	PY-PAUC-20181109Q	-0.03			
		EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00			10/26/18	PY-PAUC-20181026Q	876.96			
		EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00			12/21/18	PY-PAUC-20181221Q	887.59			
		VOID #D0367526 EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00			11/09/18	PY-PAUC-20181109Q	-3.46			
		EMPLOYEE - PA Unemployment	047015 / 10-0470.015.000.00.00			11/09/18	PY-PAUC-20181109Q	898.01			

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10-0101.002.000.00.00 Cash - PNC Bank											
99995282	01/31/19	ZZ05	PA UNEMPLOYMENT COMPENSATION					\$5,309.13	2.0E+7	WT	O
			Compensation								
			EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		12/13/18	PY-PAUC-20181213Q	3.46			
			EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		12/03/18	PY-PAUC-20181203Q	0.06			
			EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		11/23/18	PY-PAUC-20181123Q	923.80			
			VOID #D0365426 EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		09/28/18	PY-PAUC-20180928Q-1	-0.24			
			EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		10/12/18	PY-PAUC-20181012Q	859.65			
			EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		12/07/18	PY-PAUC-20181207Q	863.36			
			VOID #D0368579 EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		11/23/18	PY-PAUC-20181123Q	-0.03			
99995283	01/18/19	ZZ02	PA DEPT OF REVENUE					\$44,159.76	120	WT	R
			EMPLOYEE - State Tax - Pennsylvania	047014 / 10-0470.014.000.00.00		01/18/19	PY-ST-PA-20190118P	44,159.76			
99995284	01/18/19	ZZ07	PENNSYLVANIA SCDU					\$938.80	120	WT	R
			EMPLOYEE - GARNISHMENT - A FOR ALLEGHENY	047025 / 10-0470.025.000.00.00		01/18/19	PY-VD13A-20190118P	938.80			
99995285	01/18/19	ZZ01	PNC BANK PAYROLL					\$371,990.92	120	WT	R
			EMPLOYEE - Social Security	047011 / 10-0470.011.000.00.00		01/18/19	PY-SOSEC-20190118P	89,472.18			
			EMPLOYEE - Medicare	047011 / 10-0470.011.000.00.00		01/18/19	PY-MCARE-20190118P	20,924.90			
			EMPLOYEE - Federal Income Tax	047012 / 10-0470.012.000.00.00		01/18/19	PY-FIT-20190118P	151,196.76			
			EMPLOYER - Social Security	047529 / 10-0475.029.000.00.00		01/18/19	PY-SOSEC-20190118P	89,472.18			
			EMPLOYER - Medicare	047529 / 10-0475.029.000.00.00		01/18/19	PY-MCARE-20190118P	20,924.90			
99995286	01/18/19	ZZ01	PNC BANK PAYROLL					\$9,614.20	120	WT	R
			EMPLOYEE - NET PAY NOT	047070 / 10-0470.070.000.00.00		01/18/19	PY-NET-20190118P	9,614.20			

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10-0101.002.000.00.00 Cash - PNC Bank											
99995286	01/18/19	ZZ01	PNC BANK PAYROLL					\$9,614.20	120	WT	R
			DIRECT DEPOSITED								
99995287	01/18/19	ZZDD	SHALER AREA SCHOOL DIST					\$884,751.86	120	WT	R
			EMPLOYEE - Direct Deposit Net	047070 / 10-0470.070.000.00.00		01/18/19	PY-DDN-20190118P	873,556.86			
			EMPLOYEE - Direct Deposit Fixed	047070 / 10-0470.070.000.00.00		01/18/19	PY-DDF-20190118P	11,195.00			
99995288	01/31/19	ZZ13	PUBLIC SCHOOL EMPLOYES' RETIREMENT					\$210,898.29	2.0E+7	WT	O
			EMPLOYEE - Retirement Sabbatical 7.50%	04709 / 10-0470.009.000.00.00		01/04/19	PY-RSD7-20190104M	365.72			
			EMPLOYEE - Retirement 7.5% (post 7/1/11)	04709 / 10-0470.009.000.00.00		01/18/19	PY-RTE7-20190118M	6,533.95			
			EMPLOYEE - Retirement 7.5% (post 7/1/11)	04709 / 10-0470.009.000.00.00		01/04/19	PY-RTE7-20190104M	5,783.57			
			EMPLOYEE - Retirement 7.50%	04709 / 10-0470.009.000.00.00		01/18/19	PY-RTD7-20190118M	98,644.08			
			EMPLOYEE - Retirement 10.3%	04709 / 10-0470.009.000.00.00		01/04/19	PY-RTF10-20190104M	2,585.21			
			EMPLOYEE - Retirement 7.50%	04709 / 10-0470.009.000.00.00		01/04/19	PY-RTD7-20190104M	91,257.37			
			EMPLOYEE - Retirement 6.25%	04709 / 10-0470.009.000.00.00		01/04/19	PY-RTC6-20190104M	197.51			
			EMPLOYEE - Retirement Sabbatical 7.50%	04709 / 10-0470.009.000.00.00		01/18/19	PY-RSD7-20190118M	664.96			
			EMPLOYEE - Retirement 6.50%	04709 / 10-0470.009.000.00.00		01/04/19	PY-RTD6-20190104M	587.86			
			EMPLOYEE - Retirement 6.25%	04709 / 10-0470.009.000.00.00		01/18/19	PY-RTC6-20190118M	204.26			
			EMPLOYEE - Retirement 10.3%	04709 / 10-0470.009.000.00.00		01/18/19	PY-RTF10-20190118M	2,690.81			
			EMPLOYEE - Retirement 6.50%	04709 / 10-0470.009.000.00.00		01/18/19	PY-RTD6-20190118M	1,382.99			
99995289	01/31/19	ZZ14	PUBLIC SCHOOL EMPL RETIREMENT SYS					\$426.98	2.0E+7	WT	O
			EMPLOYEE - BUYBACK RETIREMENT	047024 / 10-0470.024.000.00.00		01/18/19	PY-VD12-20190118M	213.49			
			EMPLOYEE - BUYBACK RETIREMENT	047024 / 10-0470.024.000.00.00		01/04/19	PY-VD12-20190104M	213.49			

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Check Dates 07/12/02 - 02/07/19

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 01-31-
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Check # 00001000 - 99995294

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
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Totals For Bank Account 10-0101.002.000.00.00 Cash - PNC Bank

	Total	Count		Total	Count
Computer Check *****		45	Outstanding *****		16
Hand Check *****		0	Reconciled *****		45
Wire Transfer *****		16	Stop Payment *****		0
			VOIDS *****		0

Date: 02/07/19
Time: 14:16:42

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-2019-B 2018-2019

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Check Dates 01/01/19 - 01/31/19

Check # 00001000 - 99995294

Vendor#	Vendor Name	Description	Amount
0155 Other Recoverable Disbursements			
COO10	ESTATEOFBRUCECOOK	DECEASED 12/29/18 - REIMBURSEMENT OF JAN-MARCH SUPP LIFE INS	\$137.40
0470 Payroll Deductions & Withholdings			
Z229	CHAPTER 13 TRUSTEE	EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	\$1,551.35
		EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	\$1,551.35
Z213	COMMONWEALTHOPPENNA	EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$6,533.95
		EMPLOYEE - Retirement Sabbatical 7.50%	\$664.96
		EMPLOYEE - Retirement 7.50%	\$91,257.37
		EMPLOYEE - Retirement 7.50%	\$98,644.08
		EMPLOYEE - Retirement 6.25%	\$197.51
		EMPLOYEE - Retirement 6.50%	\$587.86
		EMPLOYEE - Retirement 10.3%	\$2,585.21
		EMPLOYEE - Retirement 10.3%	\$2,690.81
		EMPLOYEE - Retirement 6.25%	\$204.26
		EMPLOYEE - Retirement 6.50%	\$1,382.99
		EMPLOYEE - Retirement Sabbatical 7.50%	\$365.72
		EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$5,783.57
Z214		EMPLOYEE - BUYBACK RETIREMENT	\$213.49
		EMPLOYEE - BUYBACK RETIREMENT	\$213.49
Z231H	HARTFORD	DISABILITY INSURANCE	\$3,025.99
		DISABILITY INSURANCE	\$2,975.54
KEY53	KEYSTONE COLLECTIONS GROUP	EMPLOYEE - LOCAL WAGE TAX	\$57.72
		VOID #D0365426 EMPLOYEE - LOCAL WAGE TAX	\$-4.02
		EMPLOYEE - LOCAL WAGE TAX	\$15,227.90
		EMPLOYEE - LOCAL WAGE TAX	\$15,544.51
		EMPLOYEE - LOCAL WAGE TAX	\$1.00
		EMPLOYEE - LOCAL WAGE TAX	\$15,370.93
		VOID #D0367526 EMPLOYEE - LOCAL WAGE TAX	\$-57.72
		EMPLOYEE - LOCAL WAGE TAX	\$16,051.69
		VOID #D0367931 EMPLOYEE - LOCAL WAGE TAX	\$-0.50
		EMPLOYEE - LOCAL WAGE TAX	\$16,216.77
		EMPLOYEE - LOCAL WAGE TAX	\$15,023.04
		VOID #D0368579 EMPLOYEE - LOCAL WAGE TAX	\$-0.50
ZZROPT		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$46.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$44.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$44.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$46.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$46.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$46.00
Z232	NATIONALDRIVE	EMPLOYEE - National D.R.I.V.E.	\$4.00
		EMPLOYEE - National D.R.I.V.E.	\$4.00
Z206	NORTHDISTRICTSCOMMUNITYCREDIT UNION	EMPLOYEE - CREDIT UNION	\$44,572.30
		EMPLOYEE - CREDIT UNION	\$46,812.93
ZZ05	OFFICE OF UC TAX SERVICES	VOID #D0367526 EMPLOYEE - PA Unemployment Compensation	\$-3.46
		EMPLOYEE - PA Unemployment Compensation	\$876.96
		VOID #D0367931 EMPLOYEE - PA Unemployment Compensation	\$-0.03

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Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-2019-B 2018-2019

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Check Dates 01/01/19 - 01/31/19

Check # 00001000 - 99995294

Vendor#	Vendor Name	Description	Amount
0470 Payroll Deductions & Withholdings			
ZZ05	OFFICE OF UC TAX SERVICES	VOID #D0368579 EMPLOYEE - PA Unemployment Compensation	\$-0.03
		VOID #D0365426 EMPLOYEE - PA Unemployment Compensation	\$-0.24
		EMPLOYEE - PA Unemployment Compensation	\$923.80
		EMPLOYEE - PA Unemployment Compensation	\$898.01
		EMPLOYEE - PA Unemployment Compensation	\$3.46
		EMPLOYEE - PA Unemployment Compensation	\$863.36
		EMPLOYEE - PA Unemployment Compensation	\$0.06
		EMPLOYEE - PA Unemployment Compensation	\$887.59
		EMPLOYEE - PA Unemployment Compensation	\$859.65
ZZ02	PADEPTOFREVENUE	EMPLOYEE - State Tax - Pennsylvania	\$40,149.62
		EMPLOYEE - State Tax - Pennsylvania	\$44,159.76
ZZ07	PENNSYLVANIASCUD	EMPLOYEE - GARNISHMENT - A FOR ALLEGHENY	\$938.80
		EMPLOYEE - GARNISHMENT - A FOR ALLEGHENY	\$938.80
ZZ27	PHEAA	EMPLOYEE - PHEAA ATTACHMENT	\$502.60
		EMPLOYEE - PHEAA ATTACHMENT	\$502.60
ZZ01	PNCBANKPAYROLL	EMPLOYEE - Medicare	\$20,924.90
		EMPLOYEE - Social Security	\$89,472.18
		EMPLOYEE - Medicare	\$18,963.10
		EMPLOYEE - Social Security	\$81,083.51
		EMPLOYEE - Federal Income Tax	\$130,961.25
		EMPLOYEE - Federal Income Tax	\$151,196.76
		EMPLOYEE - NET PAY NOT DIRECT DEPOSITED	\$9,614.20
		EMPLOYEE - NET PAY NOT DIRECT DEPOSITED	\$4,066.16
ZZ24	Pennsylvania Tuition Acct. Prgm	EMPLOYEE - TUITION-TAP 529	\$1,110.00
		EMPLOYEE - TUITION-TAP 529	\$1,110.00
ZZ15	SHALERAREAEDUCATION	EMPLOYEE - TEACHER DUES	\$33,811.12
		EMPLOYEE - TEACHER DUES	\$100.50
ZZDD	SHALERAREASCHOOLEDIST	EMPLOYEE - Direct Deposit Fixed	\$11,195.00
		EMPLOYEE - Direct Deposit Net	\$873,556.86
		EMPLOYEE - Direct Deposit Net	\$815,945.47
		EMPLOYEE - Direct Deposit Fixed	\$11,195.00
ZZ16	TEAMSTERSLOCAL205	EMPLOYEE - CUSTODIAN DUES	\$3,329.00
ZZ17		EMPLOYEE - CLERICAL DUES	\$5,540.00
ZZTOPT	TOWNSHIP OF SHALER/SASD LST	EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,076.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,088.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,036.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,032.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,068.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,030.00
GAPAI	TSA CONSULTING GROUP INC	EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	\$475.00
		EMPLOYEE - ROTH - 2 FOR FIDELITY	\$100.00
		EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	\$3,293.23
		EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	\$2,932.50
		EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	\$46.00
		EMPLOYEE - ROTH - 5 FOR WAD & REED	\$50.00
		EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	\$1,700.00

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Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-2019-B 2018-2019

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Check Dates 01/01/19 - 01/31/19

Check # 00001000 - 99995294

Vendor#	Vendor Name	Description	Amount
0470 Payroll Deductions & Withholdings			
GAP1	TSA CONSULTING GROUP INC	EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	\$5,325.25
		EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	\$3,572.75
		EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	\$2,323.07
		EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	\$1,504.07
		EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	\$3,255.98
		EMPLOYEE - ROTH - 5 FOR WAD & REED	\$50.00
		EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	\$475.00
		EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	\$46.00
		EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	\$290.00
		EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	\$5,294.48
		EMPLOYEE - T.S.A. - ING (AETNA)	\$3,160.21
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	\$2,373.00
		EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	\$1,700.00
		EMPLOYEE - T.S.A. - ING (AETNA)	\$3,204.21
		EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	\$3,097.10
		EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	\$290.00
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	\$2,348.00
		EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	\$1,516.82
		EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	\$2,423.07
		EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	\$2,932.50
ZZ70	WINDHAMPROFESSIONALSINC	EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	\$119.00
		EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	\$119.00
Total for 0470 Payroll Deductions & Withholdings			\$2,821,548.11
0475 Employer Paid Benefits			
EMP01	EMPLOYERTEAMSTERS	VISION - 215 - FEBRUARY 2019	\$2,516.00
		DENTAL - 212 - FEBRUARY 2019	\$6,900.00
ZZ01	PNCBANKPAYROLL	EMPLOYER - Social Security	\$81,083.51
		EMPLOYER - Social Security	\$89,472.18
		EMPLOYER - Medicare	\$20,924.90
		EMPLOYER - Medicare	\$18,963.10
HAR02	THE HARTFORD	LIFE INSURANCE - 213 - FEBRUARY 2019	\$8,418.82
		LIFE INSURANCE - 213 - JANUARY 2019	\$8,464.66
Total for 0475 Employer Paid Benefits			\$236,743.17
360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			
AIU00	ALLEGHENY INTERMEDIATE UNIT	PHOTOGRAPHIC SILKSCREEN PRINTING - 2/15/18 - CARI KELM	\$50.00
PAF01	PAFPC	REGISTRATION FOR FEDERAL PROGRAMS CONFERENCE - 1/14/19	\$200.00
		REGISTRATION FEE FOR FEDERAL PROGRAMS CONFERENCE - 1/14/19	\$400.00
		REGISTRATION FEE FOR FEDERAL PROGRAMS CONFERENCE - 1/14/19	\$200.00
PAS16	PASBO	ELEMENTS OF LEADERSHIP AND MANAGEMENT - 3/29/19	\$125.00
		COMMONWEALTH BUDGET SEMINAR - 2/7/19	\$80.00
Total for 360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			\$1,055.00

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Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-2019-B 2018-2019

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Check Dates 01/01/19 - 01/31/19

Check # 00001000 - 99995294

Vendor#	Vendor Name	Description	Amount
422 Electricity			
DUQ02	DUQUESNELIGHTCO	ELECTRICITY - ROGERS	\$5,227.93
		ELECTRICITY - ROGERS	\$5,137.27
		Total for 422 Electricity	\$10,365.20
510 Student Transport Svc			
BUD01	BUDGET CHARTERS, INC.	DEPOSIT FOR GETTYSBURG TRIP BUS	\$100.00
580 Travel			
PME10	PMEA DISTRICT 6	ORCHESTRA/STRINGS - TRAVEL 1 STUDENT @ \$128.50	\$128.50
COP01	COPAH	FESTIVAL FEES 2-13-19 - 6 STUDENTS @ \$26.00	\$150.00
PME1	PMEA	FESTIVAL FEES - 2 @ \$35 - MARCH 1-2	\$70.00
		Total for 580 Travel	\$348.50
581 Travel Conference			
CAM22	CAMPBELLBUSLINES	BALANCE OWED FOR TRIP TO HERSHEY PA 1/10/19	\$350.00
599 Misc Purchased Services			
82APC	SHALERAREAHIGHSCHOOL	BOYS BASKETBALL SCRIMMAGE OFFICIALS	\$77.30
		SWIMMING OFFICIALS	\$640.00
		WRESTLING OFFICIALS	\$215.00
		EFT TRANSFER - ARBITER OFFICIAL PAY SYSTEM	\$5,000.00
		Total for 599 Misc Purchased Services	\$5,932.30
610 General Supplies			
DIS09	DISCOUNTSCHOOLSUPPLY	GENERAL SUPPLIES - ELEM SCHOOL	\$476.00
SHO54	SHOP'NSAVE	WEEKLY PURCHASES	\$53.90
		WEEKLY PURCHASES	\$150.42
		WEEKLY PURCHASES	\$139.10
		WEEKLY PURCHASES	\$291.89
		WEEKLY PURCHASES	\$81.03
		WEEKLY PURCHASES	\$144.81
		WEEKLY PURCHASES	\$17.44
		WEEKLY PURCHASES	\$60.32
		Total for 610 General Supplies	\$1,414.91
6980 Rev From Community Act			
BIL04	BILLINGSAMY	REV FROM COMMUNITY SWIM PROGRAM	\$150.00
YUK02	YUKONLISA	REV FROM COMMUNITY SWIM PROGRAM	\$75.00
		Total for 6980 Rev From Community Act	\$225.00
810 Dues & Fees			
COP01	COPAH	PARTICIPATION FEE FOR STRINGS NORTH ORCHESTRA FESTIVAL ON 2/	\$156.00
LAB01	PA DEPT OF LABOR & IND-B	DUES & FEES	\$407.77
PAF01	PAFPC	MEMBERSHIP - MILLIGAN, O'BLACK, LUDWIG, BIAGIARELLI	\$125.00
PEN78	PENNSYLVANIA BAR ASSOCIATION	Gifted Support - Dues & Fees	\$125.00

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Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-2019-B 2018-2019

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Check Dates 01/01/19 - 01/31/19

Check # 00001000 - 99995294

Vendor#	Vendor Name	Description	Amount
810 Dues & Fees			
82APC	SHALERAREAHIGHSCHOOL	BIG 56 CONFERENCE	\$84.00
		BOWLING FEES	\$753.00
		WRESTLING TOURNAMENT ENTRY FEE	\$1,285.00
		NADA LUNCHEON	\$104.00
WES41	WESTERNPAFACILITIESD	WPFDA VENDOR SHOW REGISTRATION	\$60.00
		Total for 810 Dues & Fees	\$3,099.77
860 Grants-community Svc			
SAM06	SAMCLUB	BACKPACK INITIATIVE	\$1,243.27
		Report Total	\$3,082,562.63

Account Number	Amount	Vendor	Invoice Number	Date
10-0475.034.000.00.00	\$ 672,937.77	Allegheny County School Health Con.	ACS01 February Benefits	1/31/2019
10-0475.036.000.00.00	\$ 39,164.21	Allegheny County School Health Con.	ACS01 February Benefits	1/31/2019
10-0475.033.000.00.00	\$ 5,039.92	Allegheny County School Health Con.	ACS01 February Benefits	1/31/2019
10-2540.442.000.00.00	\$ 194.00	ComDoc	COM05 5005611946	1/31/2019
10-2540.442.000.00.00	\$ 6,895.00	ComDoc	COM05 5005611945	1/31/2019
10-2620.621.000.31.00	\$ 4,484.19	Direct Energy/High School	AME75 HS81006310	1/31/2019
10-2620.621.000.19.00	\$ 6,049.62	Direct Energy/Elementary School	AME75 HS81006310	1/31/2019
10-2620.621.000.35.00	\$ 3,003.66	Direct Energy/Middle School	AME75 HS81006310	1/31/2019
10-2620.621.000.12.00	\$ 762.52	Direct Energy/Jeffery	AME75 HS81006310	1/31/2019
10-2620.621.000.13.00	\$ 783.46	Direct Energy/Marzolf	AME75 HS81006310	1/31/2019
10-2620.621.000.11.00	\$ 189.53	Direct Energy/Burchfield	AME75 HS81006310	1/31/2019
10-2620.422.000.01.00	\$ 470.36	Duquesne Light/B&G	DUQ02 9497700000 January 18	1/31/2019
10-2620.422.000.19.00	\$ 30.58	Duquesne Light/Elementary School	DUQ02 7193100000 January 18	1/31/2019
10-2620.422.000.19.00	\$ 36.99	Duquesne Light/Elementary School	DUQ02 5142260000 January 18	1/31/2019
10-2620.422.000.19.00	\$ 12,876.89	Duquesne Light/Elementary School	DUQ02 8993100000 January 18	1/31/2019
10-2620.422.000.31.00	\$ 24,702.30	Duquesne Light/High School	DUQ02 X347850000 January 18	1/31/2019
10-2620.422.000.12.00	\$ 64.49	Duquesne Light/Jeffery	DUQ02 1741420000 January 18	1/31/2019
10-2620.422.000.12.00	\$ 607.47	Duquesne Light/Jeffery	DUQ02 4611130000 January 18	1/31/2019
10-2620.422.000.35.00	\$ 2,280.71	Duquesne Light/Middle School	DUQ02 5813230000 January 18	1/31/2019
10-2620.422.000.35.00	\$ 16,031.09	Duquesne Light/Middle School	DUQ02 X830740000 January 18	1/31/2019
10-2620.422.000.14.00	\$ 55.14	Duquesne Light/Reserve	DUQ02 1402760000 January 18	1/31/2019
10-2620.422.000.11.00	\$ 3,672.68	Duquesne Light/Burchfield	DUQ02 6175200000 January 18	1/31/2019
10-2620.422.000.14.00	\$ 1,511.00	Duquesne Light/Reserve	DUQ02 2551500000 January 18	1/31/2019
10-2650.626.000.00.00	\$ 1,993.81	Fleet Services	FLE21 Jan-19	1/31/2019
10-2620.424.000.01.00	\$ 88.08	Hampton/Shaler Water	HAM55 0115515362 January 18	1/31/2019
10-2620.424.000.15.00	\$ 1,265.53	Hampton/Shaler Water	HAM55 0115512969 January 18	1/31/2019
10-2620.424.000.11.00	\$ 1,661.30	Hampton/Shaler Water	HAM55 0115515822 January 18	1/31/2019
10-2620.424.000.19.00	\$ 3,734.41	Hampton/Shaler Water	HAM55 0115511878 January 18	1/31/2019
10-2620.621.000.12.00	\$ 1,168.02	Peoples Natural Gas/Jeffery	PEO02 200003959083 January 18	1/31/2019
10-2620.621.000.31.00	\$ 6,906.19	Peoples Natural Gas/SAHS	PEO02 200003958978 January 18	1/31/2019
10-2620.621.000.13.00	\$ 1,354.43	Peoples Natural Gas/Marzolf	PEO02 200003959182 January 18	1/31/2019
10-2620.621.000.19.00	\$ 7,409.62	Peoples Natural Gas/SAES	PEO02 200003959042 January 18	1/31/2019
10-2620.621.000.35.00	\$ 1,388.75	Peoples Natural Gas/Middle School	PEO02 200006921627 January 18	1/31/2019
10-2620.621.000.35.00	\$ 4,425.01	Peoples Natural Gas/Middle School	PEO02 200003958861 January 18	1/31/2019
10-2620.621.000.01.00	\$ 438.97	Peoples Natural Gas/Middle School	PEO02 200003958929A January 18	1/31/2019
10-2620.621.000.15.00	\$ 5,802.95	Peoples Natural Gas/Scott Primary	PEO02 200005233783 January 18	1/31/2019

Account Number	Amount	Vendor		Invoice Number	Date
10-2620.621.000.01.00	\$ 415.28	Peoples Natural Gas/Middle School	PEO02	200003958929 January 18	1/31/2019
10-5240.930.000.00.00	\$ 18,893.46	PNC	PNC02	Jan-19	1/31/2019
10-2620.538.000.00.00	\$ 229.65	Verizonwireless	VER02	9812712200	1/31/2019
10-5240.930.000.00.00	\$ 0.70	Commonwealth of PA INT	ZZ02	Jan-19	1/31/2019
10-1110.250.000.30.00	\$ 1,587.08	PA UC Fund	PEN31	4th QTR 2018	1/31/2019
Total	\$ 860,606.82				

Date: 02/12/19

Time: 15:44:15

Release Dates 02/20/19 -
02/20/19

Shaler Area School District

Invoices Payables 2018-2019

Vendor # 01BB - rai21

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BAR046k

Invoice # 000099FA69029 -
2004569

Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 50		
00			
GIU09	LISA GIUNTA	DAILY LUNCH SALES	\$56.75
NUT01	THE NUTRITION GROUP	GROCERIES	\$57,185.94
		DAIRY	\$13,730.16
		LABOR COSTS	\$80,102.17
		OTHER	\$5,010.85
		CLEANING	\$1,754.01
		PAPER	\$3,586.87
		MANAGEMENT FEE	\$1,139.64
		MANAGEMENT PAYROLL	\$10,474.18
		ADMINISTRATION FEE	\$2,053.66
		Total for 00 Central Office	\$175,094.23
		Total for Fund 50	\$175,094.23
18-19	\$175,094.23	Report Total	\$175,094.23

Date: 02/11/19

Time: 15:16:34

Ending Date: 01/31/19

Shaler Area School District
2018-2019

Expenditure Accounts - with Activity Only

FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	
ALL						...
10 Fund 10						
1000 Instruction						
1100 Instruction-regular Prog						
100 Salaries	20,082,473.00	7,465,107.87	1,518,041.58	0.00	12,617,365.13	37
200 Benefits	13,699,524.00	5,483,804.02	979,538.87	0.00	8,215,719.98	40
300 Purchased Prof/tech Svc	50,000.00	6,084.32	0.00	0.00	43,915.68	12
400 Purchased Property Svc	76,642.00	14,226.16	5,861.59	12,691.38	49,724.46	35
500 Other Purchased Services	1,358,025.00	849,995.02	155,794.42	0.00	508,029.98	63
600 Supplies	1,066,741.00	488,886.59	26,866.11	61,582.17	516,272.24	52
700 Property	312,364.00	156,379.58	15,151.49	11,042.12	144,942.30	54
800 Other Objects	0.00	125.00	125.00	0.00	-125.00	-999
1100 ** Functio Total	36,645,769.00	14,464,608.56	2,701,379.06	85,315.67	22,095,844.77	40
1200 Instruction-special Prog						
100 Salaries	5,497,609.00	2,527,882.12	437,612.05	0.00	2,969,726.88	46
200 Benefits	3,787,149.00	2,054,337.35	322,632.02	0.00	1,732,811.65	54
300 Purchased Prof/tech Svc	674,500.00	316,025.53	20,948.33	347.00	358,127.47	47
500 Other Purchased Services	1,913,700.00	353,715.30	81,356.74	0.00	1,559,984.70	18
600 Supplies	100,400.00	28,389.44	489.17	4,766.92	67,243.64	33
700 Property	22,000.00	16,868.48	884.11	5,513.41	-381.89	102
800 Other Objects	4,100.00	3,084.00	1,001.00	0.00	1,016.00	75
1200 ** Functio Total	11,999,458.00	5,300,302.22	864,923.42	10,627.33	6,688,528.45	44
1300 Vocational Education						
100 Salaries	59,522.00	22,893.10	4,578.62	0.00	36,628.90	38
200 Benefits	28,203.00	9,682.78	1,933.42	0.00	18,520.22	34
500 Other Purchased Services	1,500,000.00	1,071,388.74	0.00	0.00	428,611.26	71
1300 ** Functio Total	1,587,725.00	1,103,964.62	6,512.04	0.00	483,760.38	70
1400 Other Instruct Prog						
100 Salaries	799,201.00	319,732.46	61,828.03	0.00	479,468.54	40
200 Benefits	492,734.00	197,398.93	34,273.18	0.00	295,335.07	40
500 Other Purchased Services	140,000.00	37,228.17	11,086.66	0.00	102,771.83	27
600 Supplies	12,500.00	1,064.01	0.00	0.00	11,435.99	9
1400 ** Functio Total	1,444,435.00	555,423.57	107,187.87	0.00	889,011.43	38
1500 Non-public School Programs						
300 Purchased Prof/tech Svc	0.00	5,382.25	5,382.25	0.00	-5,382.25	-999

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ALL						
10 Fund 10						
1500 ** Functio Total	0.00	5,382.25	5,382.25	0.00	-5,382.25	-999
1000 ** Function (E) Total	51,677,387.00	21,429,681.22	3,685,384.64	95,943.00	30,151,762.78	42
2000 Support Services						
2100 Pupil Personnel						
100 Salaries	1,591,310.00	932,460.38	160,943.11	0.00	658,849.62	59
200 Benefits	1,071,366.00	656,738.95	104,669.57	0.00	414,627.05	61
300 Purchased Prof/tech Svc	60,000.00	27,632.00	2,450.00	0.00	32,368.00	46
400 Purchased Property Svc	4,200.00	0.00	0.00	0.00	4,200.00	0
500 Other Purchased Services	18,500.00	3,314.38	1,274.54	0.00	15,185.62	18
600 Supplies	43,500.00	13,135.58	8,655.02	246.39	30,118.03	31
800 Other Objects	4,000.00	770.00	0.00	0.00	3,230.00	19
2100 ** Functio Total	2,792,876.00	1,634,051.29	277,992.24	246.39	1,158,578.32	59
2200 Instructional Staff Svc						
100 Salaries	586,568.00	412,826.75	71,309.53	0.00	173,741.25	70
200 Benefits	292,204.00	267,698.18	43,583.17	0.00	24,505.82	92
300 Purchased Prof/tech Svc	13,800.00	72,505.28	39,596.09	2,250.00	-60,955.28	542
400 Purchased Property Svc	4,000.00	0.00	0.00	0.00	4,000.00	0
500 Other Purchased Services	6,410.00	2,721.14	703.19	0.00	3,688.86	42
600 Supplies	148,900.00	114,694.11	16,772.52	25,539.00	8,666.89	94
700 Property	8,800.00	3,344.20	1,701.14	1,826.82	3,628.98	59
2200 ** Functio Total	1,060,682.00	873,789.66	173,665.64	29,615.82	157,276.52	85
2300 Administration						
100 Salaries	2,064,165.00	1,211,450.34	161,629.00	0.00	852,714.66	59
200 Benefits	1,314,060.00	782,147.06	103,361.50	0.00	531,912.94	60
300 Purchased Prof/tech Svc	376,000.00	170,399.06	10,532.98	0.00	205,600.94	45
400 Purchased Property Svc	42,730.00	25,545.92	6,376.64	0.00	17,184.08	60
500 Other Purchased Services	121,920.00	33,770.53	516.82	0.00	88,149.47	28
600 Supplies	25,500.00	7,752.83	3,172.02	1,290.33	16,456.84	35
700 Property	5,000.00	0.00	0.00	0.00	5,000.00	0
800 Other Objects	32,900.00	6,816.95	3,309.00	724.00	25,359.05	23
2300 ** Functio Total	3,982,275.00	2,237,882.69	288,897.96	2,014.33	1,742,377.98	56
2400 Pupil Health						
100 Salaries	570,487.00	235,379.54	40,398.00	0.00	335,107.46	41

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ALL						
10 Fund 10						
2000 Support Services						
2400 Pupil Health						
200 Benefits	356,910.00	169,363.49	27,440.28	0.00	187,546.51	47
300 Purchased Prof/tech Svc	294,500.00	63,624.56	13,801.00	0.00	230,875.44	22
400 Purchased Property Svc	1,500.00	586.62	0.00	0.00	913.38	39
500 Other Purchased Services	0.00	35.97	35.97	0.00	-35.97	-999
600 Supplies	12,330.00	6,684.61	65.21	1,012.21	4,633.18	62
700 Property	1,500.00	0.00	0.00	0.00	1,500.00	0
2400 ** Functio Total	1,237,227.00	475,674.79	81,740.46	1,012.21	760,540.00	39
2500 Business						
100 Salaries	416,180.00	233,382.57	30,436.56	0.00	182,797.43	56
200 Benefits	277,279.00	158,160.86	21,125.99	0.00	119,118.14	57
300 Purchased Prof/tech Svc	35,000.00	23,057.00	1,515.00	0.00	11,943.00	66
400 Purchased Property Svc	110,618.00	34,684.32	9,413.43	11,703.30	64,230.38	42
500 Other Purchased Services	7,450.00	177.71	0.00	0.00	7,272.29	2
600 Supplies	17,500.00	26,903.36	381.37	10,007.60	-19,410.96	211
700 Property	0.00	0.00	0.00	0.00	0.00	-999
800 Other Objects	1,000.00	890.00	0.00	0.00	110.00	89
2500 ** Functio Total	865,027.00	477,255.82	62,872.35	21,710.90	366,060.28	58
2600 Oper & Maint Of Plant						
100 Salaries	3,033,071.00	1,665,731.40	219,816.34	0.00	1,367,339.60	55
200 Benefits	1,907,773.00	1,086,753.97	146,340.09	0.00	821,019.03	57
300 Purchased Prof/tech Svc	137,450.00	60,812.52	17,570.79	1,700.00	74,937.48	45
400 Purchased Property Svc	1,565,777.63	940,913.03	106,933.10	85,506.32	539,358.28	66
500 Other Purchased Services	248,465.00	219,496.90	7,460.66	17,463.44	11,504.66	95
600 Supplies	669,933.37	248,148.86	64,959.39	45,188.30	376,596.21	44
700 Property	150,049.00	47,831.00	10,969.42	48,673.06	53,544.94	64
800 Other Objects	1,599.00	1,010.77	467.77	0.00	588.23	63
2600 ** Functio Total	7,714,118.00	4,270,698.45	574,517.56	198,531.12	3,244,888.43	58
2700 Student Transportation						
100 Salaries	37,974.00	11,726.34	2,640.00	0.00	26,247.66	31
200 Benefits	21,707.00	8,084.47	1,795.67	0.00	13,622.53	37
300 Purchased Prof/tech Svc	56,000.00	1,687.20	0.00	0.00	54,312.80	3
500 Other Purchased Services	4,756,500.00	2,574,420.94	305,126.24	0.00	2,182,079.06	54

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ALL						
10 Fund 10						
2000 Support Services						
2700 Student Transportation						
600 Supplies	25,000.00	163,202.57	5,299.89	0.00	-138,202.57	653
2700 ** Functio Total	4,897,181.00	2,759,121.52	314,861.80	0.00	2,138,059.48	56
2800 Central						
100 Salaries	848,524.00	372,636.19	53,317.64	0.00	475,887.81	44
200 Benefits	561,212.00	240,152.79	38,894.59	0.00	321,059.21	43
300 Purchased Prof/tech Svc	32,100.00	41,521.92	499.75	2,137.00	-11,558.92	136
500 Other Purchased Services	15,400.00	10,107.47	1,315.89	0.00	5,292.53	66
600 Supplies	263,184.00	215,510.15	6,075.35	19,332.35	28,341.50	89
700 Property	10,000.00	834.70	0.00	0.00	9,165.30	8
800 Other Objects	2,070.00	368.96	0.00	0.00	1,701.04	18
2800 ** Functio Total	1,732,490.00	881,132.18	100,103.22	21,469.35	829,888.47	52
2900 Other Support Services						
500 Other Purchased Services	65,000.00	63,015.74	0.00	0.00	1,984.26	97
2900 ** Functio Total	65,000.00	63,015.74	0.00	0.00	1,984.26	97
2000 ** Function (E) Total	24,346,876.00	13,672,622.14	1,874,651.23	274,600.12	10,399,653.74	57
3000 Oper Of Non-instr Svc						
3200 Student Activities/ath						
100 Salaries	1,033,468.00	448,257.13	35,423.24	0.00	585,210.87	43
200 Benefits	110,427.00	209,781.32	19,268.11	0.00	-99,354.32	190
300 Purchased Prof/tech Svc	41,700.00	22,819.59	9,747.56	20,000.00	-1,119.59	103
400 Purchased Property Svc	27,250.00	7,510.70	1,328.22	16,231.05	3,508.25	87
500 Other Purchased Services	254,175.00	126,199.35	30,515.98	0.00	127,975.65	50
600 Supplies	93,775.00	68,992.68	2,657.80	12,271.13	12,511.19	87
700 Property	13,675.00	11,452.49	0.00	7,188.28	-4,965.77	136
800 Other Objects	21,750.00	20,601.95	2,786.94	0.00	1,148.05	95
3200 ** Functio Total	1,596,220.00	915,615.21	101,727.85	55,690.46	624,914.33	61
3300 Community Services						
100 Salaries	5,550.00	28,975.57	1,618.51	0.00	-23,425.57	522
200 Benefits	0.00	7,177.66	607.49	0.00	-7,177.66	-999
400 Purchased Property Svc	2,000.00	1,183.18	1,183.18	0.00	816.82	59
500 Other Purchased Services	2,200.00	524.00	0.00	0.00	1,676.00	24

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ALL						
10 Fund 10						
3000 Oper Of Non-instr Svc						
3300 Community Services						
600 Supplies	10,000.00	8,200.92	3,875.00	0.00	1,799.08	82
800 Other Objects	15,000.00	5,888.45	1,243.27	0.00	9,111.55	39
3300 ** Functio Total	34,750.00	51,949.78	8,527.45	0.00	-17,199.78	150
3000 ** Function (E) Total	1,630,970.00	967,564.99	110,255.30	55,690.46	607,714.55	63
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	44,184.00	8,406.22	0.00	0.00	35,777.78	19
900 Other Financing Uses	208,158.00	193,395.96	0.00	0.00	14,762.04	93
5100 ** Functio Total	252,342.00	201,802.18	0.00	0.00	50,539.82	80
5200 Fund Transfers						
900 Other Financing Uses	7,040,100.00	5,726,684.41	12,676.21	0.00	1,313,415.59	81
5200 ** Functio Total	7,040,100.00	5,726,684.41	12,676.21	0.00	1,313,415.59	81
5000 ** Function (E) Total	7,292,442.00	5,928,486.59	12,676.21	0.00	1,363,955.41	81
10 Fund (E) Total	84,967,675.00	41,998,354.94	5,682,967.38	426,233.58	42,543,086.48	50
Report Totals	84,967,675.00	41,998,354.94	5,682,967.38	426,233.58	42,543,086.48	50

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OBJECT SUPPLEMENT

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ALL						
10 Fund 10						
100 Salaries						
111 Sal-administration-reg	2,396,895.00	1,418,974.82	192,627.75	0.00	977,920.18	59
120 Sal-professional-educ	54,072.00	31,045.50	4,139.40	0.00	23,026.50	57
121 Sal-prof-regular	25,643,254.00	10,036,068.69	2,005,067.74	0.00	15,607,185.31	39
122 Sal-prof-substitute	494,600.00	264,985.75	49,728.06	0.00	229,614.25	54
123 Sal-prof-extra Duty	397,700.00	181,245.00	39,931.86	0.00	216,455.00	46
131 Sal-other Professional	241,775.00	137,889.60	18,385.28	0.00	103,885.40	57
132 Sal-coach/sponsor/other	898,200.00	366,221.82	25,782.08	0.00	531,978.18	41
141 Sal-technical Support	88,855.00	52,032.80	6,956.04	0.00	36,822.20	59
151 Sal-clerical-regular	3,257,672.00	1,660,580.72	234,143.98	0.00	1,597,091.28	51
152 Sal-clerical-subs	111,700.00	39,944.44	3,271.72	0.00	71,755.56	36
153 Sal-clerical-overtime	58,850.00	50,119.22	2,047.76	0.00	8,730.78	85
161 Sal-foremen-regular	153,416.00	87,199.20	11,626.56	0.00	66,216.80	57
171 Sal-maint-regular	715,852.00	355,887.20	49,027.20	0.00	359,964.80	50
173 Sal-maintenance-overtime	28,700.00	31,651.95	4,667.85	0.00	-2,951.95	110
182 Sal-summer Subs	71,500.00	29,230.22	0.00	0.00	42,269.78	41
191 Sal-custodial-regular	1,876,061.00	1,036,200.26	142,406.40	0.00	839,860.74	55
192 Sal-custodial-subs	68,000.00	39,749.17	6,442.00	0.00	28,250.83	58
193 Sal-custodial-overtime	69,000.00	69,415.40	3,340.53	0.00	-415.40	101
100 Object (E) Total	36,626,102.00	15,888,441.76	2,799,592.21	0.00	20,737,660.24	43
200 Benefits						
211 Medical Insurance	7,501,400.00	4,252,631.75	602,723.19	0.00	3,248,768.25	57
212 Dental Insurance	460,000.00	254,891.19	36,162.75	0.00	205,108.81	55
213 Life Insurance	75,000.00	40,525.26	5,516.73	0.00	34,474.74	54
215 Eye Care Insurance	80,000.00	45,026.16	6,563.60	0.00	34,973.84	56
219 Other Health Benefits	138,000.00	66,012.64	12,800.00	0.00	71,987.36	48
220 Social Security	2,850,442.00	1,192,411.93	210,443.69	0.00	1,658,030.07	42
230 Retirement	12,200,101.00	5,277,589.03	938,102.14	0.00	6,922,511.97	43
240 Tuition Reimbursement	16,000.00	21,131.00	3,479.00	0.00	-5,131.00	132
250 Unemployment Comp	60,000.00	4,188.87	1,587.08	0.00	55,811.13	7
260 Workers Compensation	328,605.00	159,357.67	28,085.77	0.00	169,247.33	49
280 Other Post Employment...	50,000.00	3,025.00	0.00	0.00	46,975.00	6
281 RETIREE REIMBURSEMENT	161,000.00	14,491.33	0.00	0.00	146,508.67	9
200 Object (E) Total	23,920,548.00	11,331,281.83	1,845,463.95	0.00	12,589,266.17	47

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ALL						
10 Fund 10						
300 Purchased Prof/tech Svc						
300 Purchased Prof/tech Svc	0.00	5,382.25	5,382.25	0.00	-5,382.25	-999
322 Prof Education Serv-iu	630,000.00	208,536.44	4,508.96	347.00	421,116.56	33
323 Professional Educational...	161,000.00	147,467.91	29,627.87	0.00	13,532.09	92
324 Conference Training	16,400.00	29,777.14	0.00	333.00	-13,710.14	184
329 Professional Educational...	24,000.00	17,205.00	612.50	0.00	6,795.00	72
330 Purch Other Prof Svc	773,500.00	158,451.03	19,534.25	21,804.00	593,244.97	23
332 Delinquent	20,000.00	82,479.57	3,018.29	0.00	-62,479.57	412
333 Tax Appeal-legal	15,000.00	41,668.69	1,540.19	0.00	-26,668.69	278
334 Tax Collection Fees -bp	1,000.00	750.00	0.00	0.00	250.00	75
348 Purch Svc In Support Of...	0.00	10,610.00	0.00	0.00	-10,610.00	-999
350 Security/safety Services	137,700.00	63,682.11	17,818.35	0.00	74,017.89	46
360 EMPLOYEE TRAINING/...	0.00	44,591.09	40,001.09	2,250.00	-46,841.09	-999
390 Purch Other Prof Svc	2,450.00	950.00	0.00	1,700.00	-200.00	108
300 Object (E) Total	1,781,050.00	811,551.23	122,043.75	26,434.00	943,064.77	47
400 Purchased Property Svc						
410 Cleaning Services	6,750.00	3,849.80	751.20	2,405.70	494.50	93
411 Disposal Services	57,506.00	24,618.00	4,289.68	32,808.12	79.88	100
422 Electricity	956,000.00	509,928.04	72,785.45	0.00	446,071.96	53
424 Water & Sewage	140,800.00	72,123.96	6,749.32	0.00	68,676.04	51
430 Repairs/maintenance	338,563.18	266,321.74	18,426.32	58,086.46	14,154.98	96
433 Repairs & Maintenance Svcs...	30,000.00	22,788.03	1,761.31	5,121.90	2,090.07	93
434 MAINT. REPAIRS KITCHEN	51,600.00	29,630.56	6,961.35	8,044.54	13,924.90	73
438 Maint&repair Infor Tech...	78,120.45	28,467.86	3,113.72	7,647.61	42,004.98	46
440 Rentals	2,500.00	0.00	0.00	0.00	2,500.00	0
442 Rental-equip&vehicles	172,878.00	66,921.94	16,257.81	12,017.72	93,938.34	46
450 Construction Services	10,000.00	0.00	0.00	0.00	10,000.00	0
400 Object (E) Total	1,844,717.63	1,024,649.93	131,096.16	126,132.05	693,935.65	62
500 Other Purchased Services						
510 Student Transport Svc	178,250.00	62,203.76	23,583.59	0.00	116,046.24	35
513 Stdnt Tran Svcc-cont	4,756,000.00	2,574,420.94	305,126.24	0.00	2,181,579.06	54
515 Stdnt Tran Svcc-public	500.00	0.00	0.00	0.00	500.00	0
521 Blanket Insurance	168,000.00	162,859.00	0.00	0.00	5,141.00	97
522 Auto Liability Ins	5,000.00	7,929.00	0.00	0.00	-2,929.00	159

Date: 02/11/19

Time: 15:17:51

Ending Date: 01/31/19

Shaler Area School District
2018-2019

Expenditure Accounts - with Activity Only

OBJECT SUPPLEMENT

Table with columns: Adjusted Budget, YTD Expended, Current Expended, Current Encumbrances, Remaining Balance, and OBJECT SUPPLEMENT. Rows include categories like Fund 10, Other Purchased Services, and Supplies.

Date: 02/11/19

Time: 15:17:51

Ending Date: 01/31/19

Shaler Area School District
2018-2019

Expenditure Accounts - with Activity Only

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	
ALL						
10 Fund 10						
600 Supplies						
650 Supplies & Fees Technology...	545,700.00	412,497.42	18,691.94	33,389.85	99,812.73	82
600 Object (E) Total	2,489,263.37	1,396,114.71	139,268.85	181,236.40	911,912.26	63
700 Property						
750 Equip-original & Addl	77,000.00	49,177.74	4,168.76	14,682.57	13,139.69	83
751 DO NOT USE	13,387.00	7,539.00	0.00	0.00	5,848.00	56
752 Capital Equipment -...	71,150.00	50,386.73	10,984.77	10,912.96	9,850.31	86
754 Capital Equipment - Food...	5,000.00	0.00	0.00	0.00	5,000.00	0
758 Capital New Hardware...	141,000.00	67,969.97	12,712.99	0.00	73,030.03	48
760 Equipment-replacement	79,675.00	10,883.71	0.00	30,846.28	37,945.01	52
761 DO NOT USE	24,512.00	995.06	0.00	5,175.06	18,341.88	25
762 Capital Equipment...	1,500.00	0.00	0.00	0.00	1,500.00	0
764 Capital Equipment Food...	5,000.00	0.00	0.00	0.00	5,000.00	0
768 Capital Eq Harware Software...	105,164.00	49,758.24	839.64	12,626.82	42,778.94	59
700 Object (E) Total	523,388.00	236,710.45	28,706.16	74,243.69	212,433.86	59
800 Other Objects						
810 Dues & Fees	57,919.00	33,667.63	7,689.71	724.00	23,527.37	59
831 Interest-loan/lease Agr	4,184.00	4,546.02	0.00	0.00	-362.02	109
838 INTEREST - LEASE	5,000.00	0.00	0.00	0.00	5,000.00	0
860 Grants-community Svc	24,500.00	5,888.45	1,243.27	0.00	18,611.55	24
880 Refund/prior Yr Recpt	35,000.00	3,860.20	0.00	0.00	31,139.80	11
800 Object (E) Total	126,603.00	47,962.30	8,932.98	724.00	77,916.70	38
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	188,158.00	193,395.96	0.00	0.00	-5,237.96	103
930 Fund Transfers	7,040,100.00	5,726,684.41	12,676.21	0.00	1,313,415.59	81
900 Object (E) Total	7,248,258.00	5,920,080.37	12,676.21	0.00	1,328,177.63	82
10 Fund (E) Total	84,967,675.00	42,002,903.94	5,682,967.38	426,233.58	42,538,537.48	50
Report Totals	84,967,675.00	42,002,903.94	5,682,967.38	426,233.58	42,538,537.48	50

Date: 02/11/19

Time: 15:17:11

Ending Date: 01/31/19

Shaler Area School District
2018-2019
Revenue Accounts - with Activity Only

Revenues Board Supplement

Table with columns: ALL, Fund 10, Revenue Accounts, Anticipated Revenue, Adjustments, YTD Revenue Received, Current Revenue Received, Remaining Balance. Rows include various revenue categories like 6000 Revenue - Local Sources, 6111 Cur Real Estate Tax, 6113 Public Utility Realty Tx, 6143 Cur Act 511 Opt Tax, 6151 Cur Earned Income Tax, 6153 Real Estate Transfers, and 6411 Del Real Estate Tax.

Date: 02/11/19

Time: 15:17:11

Ending Date: 01/31/19

Shaler Area School District

2018-2019

Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6451 Del Earned Income Tax						
002 Millvale	15,000.00	0.00	127.82	0.00	14,872.18	0
003 Reserve	5,000.00	0.00	6,394.73	926.35	-1,394.73	127
004 Shaler	15,000.00	0.00	0.00	0.00	15,000.00	0
6451 Function (R) Total	35,000.00	0.00	6,522.55	926.35	28,477.45	18
6510 Earnings On Investments						
000 TO BE DISTRIBUTED	90,405.00	0.00	289,468.92	66,101.06	-199,063.92	320
6510 Function (R) Total	90,405.00	0.00	289,468.92	66,101.06	-199,063.92	320
6710 Admission-student Events						
000 TO BE DISTRIBUTED	55,000.00	0.00	23,586.00	2,131.00	31,414.00	42
6710 Function (R) Total	55,000.00	0.00	23,586.00	2,131.00	31,414.00	42
6740 Athletic Physicals						
000 TO BE DISTRIBUTED	1,500.00	0.00	200.00	0.00	1,300.00	13
6740 Function (R) Total	1,500.00	0.00	200.00	0.00	1,300.00	13
6832 IDEA Federal Pass Through...						
000 TO BE DISTRIBUTED	986,000.00	0.00	948,700.37	0.00	37,299.63	96
6832 Function (R) Total	986,000.00	0.00	948,700.37	0.00	37,299.63	96
6890 Other Revenue From...						
000 TO BE DISTRIBUTED	0.00	0.00	17,788.75	0.00	-17,788.75	-999
6890 Function (R) Total	0.00	0.00	17,788.75	0.00	-17,788.75	-999
6910 Rentals						
005 Athletic Fields	12,000.00	0.00	25,794.92	3,092.50	-13,794.92	214
006 Classrooms	18,000.00	0.00	17,250.00	8,098.00	750.00	95
007 Gymnasiums	0.00	0.00	4,830.50	1,233.50	-4,830.50	-999
6910 Function (R) Total	30,000.00	0.00	47,875.42	12,424.00	-17,875.42	159
6920 Contrib. & Donations From...						
000 TO BE DISTRIBUTED	5,000.00	0.00	23,423.82	1,090.00	-18,423.82	468
6920 Function (R) Total	5,000.00	0.00	23,423.82	1,090.00	-18,423.82	468

Date: 02/11/19

Time: 15:17:11

Ending Date: 01/31/19

Shaler Area School District
2018-2019
Revenue Accounts - with Activity Only

Revenues Board Supplement

Table with columns: Anticipated Revenue, Adjustments, YTD Revenue Received, Current Revenue Received, Remaining Balance. Rows include categories like ALL, 10 Fund 10, 6000 Revenue - Local Sources, 6940 Tuition From Patrons, 6980 Rev From Community Act, 6991 Refunds, 6999 All Other Revenues Not..., 7000 Revenue - State Sources, 7110 Basic Instr Subsidies, 7160 1305 & 1306 Tuition, 7271 Sp Ed-reg Progrm, 7311 TRANSPORTATION.

Date: 02/11/19

Time: 15:17:11

Ending Date: 01/31/19

Shaler Area School District
2018-2019

Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	
ALL						
10 Fund 10						
7000 Revenue - State Sources						
7312 TRANSPORTATION SUB						
000 TO BE DISTRIBUTED	160,000.00	0.00	68,145.00	0.00	91,855.00	42
7312 Function (R) Total	160,000.00	0.00	68,145.00	0.00	91,855.00	42
7320 Subsidy/rental & Sf Pmt						
000 TO BE DISTRIBUTED	300,000.00	0.00	0.00	0.00	300,000.00	0
7320 Function (R) Total	300,000.00	0.00	0.00	0.00	300,000.00	0
7330 Subs/medical & Dental						
000 TO BE DISTRIBUTED	85,000.00	0.00	168,350.69	85,939.50	-83,350.69	198
7330 Function (R) Total	85,000.00	0.00	168,350.69	85,939.50	-83,350.69	198
7340 Property Tax Relief Pmt						
000 TO BE DISTRIBUTED	2,041,241.00	0.00	2,041,240.80	0.00	0.20	100
7340 Function (R) Total	2,041,241.00	0.00	2,041,240.80	0.00	0.20	100
7505 READY TO LEARN GRANT						
000 TO BE DISTRIBUTED	706,471.00	0.00	706,470.00	0.00	1.00	100
7505 Function (R) Total	706,471.00	0.00	706,470.00	0.00	1.00	100
7810 Social Security Subsidy						
000 TO BE DISTRIBUTED	1,480,367.00	0.00	715,399.22	0.00	764,967.78	48
7810 Function (R) Total	1,480,367.00	0.00	715,399.22	0.00	764,967.78	48
7820 Retirement Subsidy						
000 TO BE DISTRIBUTED	6,469,109.00	0.00	2,922,859.85	0.00	3,546,249.15	45
7820 Function (R) Total	6,469,109.00	0.00	2,922,859.85	0.00	3,546,249.15	45
7000 Function (R) Total	27,978,578.00	0.00	14,475,766.17	609,999.50	13,502,811.83	51
8000 Revenue - Federal Source						
8514 Nclb-title I-improving...						
000 TO BE DISTRIBUTED	330,000.00	0.00	243,843.71	40,738.50	86,156.29	73
8514 Function (R) Total	330,000.00	0.00	243,843.71	40,738.50	86,156.29	73

Date: 02/11/19
 Time: 15:17:11
 Ending Date: 01/31/19

Shaler Area School District
2018-2019
Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	
ALL						
10 Fund 10						
8000 Revenue - Federal Source						
8515 Nclb-title Ii-preparing...						
000 TO BE DISTRIBUTED	140,000.00	0.00	34,768.84	8,692.21	105,231.16	24
8515 Function (R) Total	140,000.00	0.00	34,768.84	8,692.21	105,231.16	24
8517 Nclb-title Iv-21st Century...						
000 TO BE DISTRIBUTED	0.00	0.00	11,864.28	2,966.07	-11,864.28	-999
8517 Function (R) Total	0.00	0.00	11,864.28	2,966.07	-11,864.28	-999
8810 Medical Assistance-access						
000 TO BE DISTRIBUTED	250,000.00	0.00	8,039.90	0.00	241,960.10	3
8810 Function (R) Total	250,000.00	0.00	8,039.90	0.00	241,960.10	3
8000 Function (R) Total	720,000.00	0.00	298,516.73	52,396.78	421,483.27	41
9000 Other Financing Sources						
9500 Refund/prior Yrs Exp						
000 TO BE DISTRIBUTED	0.00	0.00	15,279.98	0.00	-15,279.98	-999
9500 Function (R) Total	0.00	0.00	15,279.98	0.00	-15,279.98	-999
9999 Fund Balance						
000 TO BE DISTRIBUTED	2,781,762.00	0.00	0.00	0.00	2,781,762.00	0
9999 Function (R) Total	2,781,762.00	0.00	0.00	0.00	2,781,762.00	0
9000 Function (R) Total	2,781,762.00	0.00	15,279.98	0.00	2,766,482.02	0
10 Fund (R) Total	84,967,675.00	0.00	62,173,076.62	1,477,034.61	22,794,598.38	73
Report Totals	84,967,675.00	0.00	62,173,076.62	1,477,034.61	22,794,598.38	73

Date: 02/12/19

Time: 15:34:48

Release Dates 01/01/19 - 06/10/19

Shaler Area School District

Invoices Payables 2018-2019

Vendor # 01BB - rai21

Page: 1

BAR046k

Invoice # 000099FA69029 - Z004569

Vendor#	Vendor Name	Description	Amount
18-19	Year		
	Fund 30		
15	Scott Primary		
	A1E A-1 ELECTRIC	SCOTT PRIMARY - ELECTRICAL CONTRACT	\$87,339.65
	ALL45 ALLEGHENY FENCE CONSTRUCTION CO INC	SCOTT PRIMARY - Equip-original & Addl	\$8,640.00
		Total for 15 Scott Primary	\$95,979.65
		Total for Fund 30	\$95,979.65
18-19	\$95,979.65	Report Total	\$95,979.65

**SHALER AREA SCHOOL DISTRICT
FUND PROFILES & INVESTMENTS
Jan-19**

GENERAL FUND

Beginning Balance January 1, 2019			\$33,176,247.74
	Receipts	\$1,390,206.31	
	Disbursements	\$4,723,559.64	
Ending Balance January 31, 2019			\$29,842,894.41

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	2.17%	LIQUID	\$1,829,943.93
PSDLAF	MAX	2.17%	LIQUID	\$307,183.12
PSDLAF	FLEX	2.45%	LIQUID	\$8,000,000.00
PSDLAF	FLEX	2.45%	LIQUID	\$7,000,000.00
PSDLAF	FLEX	2.35%	LIQUID	\$1,000,000.00
PSDLAF	FLEX	2.40%	LIQUID	\$7,000,000.00
PSDLAF	CD	2.40%	7/19/2019	\$1,000,000.00
PLGIT	CLASS	1.98%	LIQUID	\$4,443.12
PLGIT	I - CLASS	2.14%	LIQUID	\$2,134,971.19
PLGIT	CD	2.65%	7/11/2019	\$243,000.00
PLGIT	CD	2.61%	7/11/2019	\$243,000.00
PLGIT	CD	2.70%	7/11/2019	\$243,000.00
PLGIT	CD	2.40%	2/4/2019	\$247,000.00
PLGIT	CD	2.45%	2/4/2019	\$247,000.00
Total				\$29,499,541.36

FUND PROFILES & INVESTMENTS

Jan-19

Page 2

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

Beginning Balance January 1, 2019			\$348,542.43
	Receipts	\$659.15	
	Disbursements	\$0.00	
Ending Balance January 31, 2019			\$349,201.58

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	2.17%	LIQUID	\$349,201.58
TOTAL				\$349,201.58

CAFETERIA FUND

Beginning Balance January 1, 2019			\$278,033.05
	Receipts	\$222,684.57	
	Disbursements	\$228,163.39	
Ending Balance January 31, 2019			\$272,554.23

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	2.12%	LIQUID	\$272,554.23
Total				\$272,554.23

FUND PROFILES & INVESTMENTS

Jan-19

Page 3

BOND FUND

Beginning Balance January 1, 2019		\$2,263,599.41
Receipts	\$4,221.17	
Disbursements	\$0.00	
Ending Balance January 31, 2019		\$2,267,820.58

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	2.17%	LIQUID	\$0.00
PSDLAF	FLEX	2.17%	LIQUID	\$64.90
PSDLAF	FLEX	2.17%	LIQUID	\$267,755.68
PSDLAF	FLEX	2.35%	LIQUID	\$2,000,000.00
Total				\$2,267,820.58

Shaler Area Elementary School

Quarterly Report

Activities Account

From: 07/01/2018

From Account: 104

To : 12/31/2018

To Account: 810

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
000105 class of 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000150 General Activities	5971.67	36.80	-1072.69	0.00	4935.78	0.00	4935.78
000160 Titan Shop	2236.53	2607.13	-1351.98	0.00	3491.68	0.00	3491.68
000260 Apples for Students	1603.00	0.00	0.00	0.00	1603.00	0.00	1603.00
000280 Yearbook (Memory Book)	3004.01	3417.00	-3454.50	0.00	2966.51	0.00	2966.51
000305 Arts and Crafts Club	114.81	0.00	0.00	0.00	114.81	0.00	114.81
000310 Bowling Club	3304.03	2861.00	-3102.02	0.00	3063.01	0.00	3063.01
000320 Zoo Bus	85.63	90.00	0.00	0.00	175.63	0.00	175.63
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	78.31	0.00	0.00	0.00	78.31	0.00	78.31
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	266.69	157.95	0.00	0.00	424.64	0.00	424.64
Group Total	16793.09	9169.88	-8981.19	0.00	16981.78	0.00	16981.78
Grand Total	16793.09	9169.88	-8981.19	0.00	16981.78	0.00	16981.78

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: 1/1/19Principal: [Signature]Date: 2/7/19

Shaler Area Elementary School
Quarterly Report

Activities Account

From: 12/01/2018

To : 12/31/2018

Checking

Ending Balance on statement dated 12/31/2018 -> 16981.78
 Add: Outstanding Deposits (Bank Deposits) -> + 0.00
 Less: Outstanding Checks -> - 0.00

 Cash Balance as of 12/31/2018 -> 16981.78

Cash Balance for Checking as of 12/01/2018 -> 16465.63
 Add: Total Deposits (Bank Deposits) -> + 574.23
 Less: Total Checks and Withdrawls -> - 58.08

 Cash Balance as of 12/31/2018 -> 16981.78

Summary of Asset Accounts

Account	Beg. Bal.	Recpt/JV	Disb/JV	Transfers	End. Bal.
000990 Petty Cash	0.00	0.00	0.00	0.00	0.00
000991 Cash On Hand	0.00	574.23	0.00	-574.23	0.00
000992 Checking	16465.63	0.00	58.08	574.23	16981.78
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	16465.63	574.23	58.08	0.00	16981.78

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: 1/1/19

Principal: [Signature]

Date: 2/17/19

Shaler Area Elementary School
Quarterly Report
Special Account

From: 07/01/2018
To : 12/31/2018

From Account: 500
To Account: 810

AccountName	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
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	235.47	0.00	0.00	0.00	235.47	0.00	235.47
000503 Clerical Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000504 Music Dept Field Trip	31.05	0.00	0.00	0.00	31.05	0.00	31.05
000505 Science Fair	434.47	0.00	0.00	0.00	434.47	0.00	434.47
000506 Conservatory	0.00	900.00	0.00	0.00	900.00	0.00	900.00
000508 Strings	647.49	495.00	-367.69	0.00	774.80	0.00	774.80
000509 chorus	500.00	0.00	0.00	0.00	500.00	0.00	500.00
000510 Band Account	1031.76	2986.00	-3314.89	0.00	702.87	0.00	702.87
000515 Book Fair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000520 Titan Trail	10849.93	3000.00	-1090.47	0.00	12759.46	0.00	12759.46
000530 ROBOTICS	1135.79	0.00	0.00	0.00	1135.79	0.00	1135.79
000540 Flower Fund	359.81	595.00	-300.00	0.00	654.81	0.00	654.81
000550 Library Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000555 Robert C. Bergstrom Bk	143.98	0.00	0.00	0.00	143.98	0.00	143.98
000560 Lost Books	74.15	198.43	0.00	0.00	272.58	0.00	272.58
000570 Musical	1644.59	0.00	0.00	0.00	1644.59	0.00	1644.59
000580 Titan Fund	61.28	0.00	0.00	0.00	61.28	0.00	61.28
000590 Misc. In & Out	0.22	300.00	-60.00	0.00	240.22	0.00	240.22
000600 SAES Singers	1198.53	1810.25	-1212.24	0.00	1796.54	0.00	1796.54
000610 PPG Grant/Carlisle/6ht	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000640 Talent Show	809.27	0.00	0.00	0.00	809.27	0.00	809.27
000660 Charles Gray Perf.	1825.68	710.00	-591.01	0.00	1944.67	0.00	1944.67
000700 PPG/Grant-Oros	1838.04	0.00	-796.00	0.00	1042.04	0.00	1042.04
000810 Interest	431.47	230.42	0.00	0.00	661.89	0.00	661.89
Group Total	23262.03	11225.10	-7732.30	0.00	26754.83	0.00	26754.83
Grand Total	23262.03	11225.10	-7732.30	0.00	26754.83	0.00	26754.83

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: 1/1/19

Principal: [Signature]

Date: 2/1/19

Shaler Area High School Activities Account
General Ledger Report

Financial Report
SAHS ACTIVITIES ACCOUNT

From Date: 10/1/2018
To Date: 12/31/2018

From Acct: 1
To Account: 999999

Acct.	Account Name	Beg. Bal.	Recpt/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	\$18,480.40	\$3,823.00	(\$5,788.30)	\$0.00	\$16,515.10	\$0.00	\$16,515.10
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	Class of 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000119	Class of 2019	\$31,568.84	\$1,115.34	(\$8,800.00)	\$1,093.00	\$24,977.18	\$0.00	\$24,977.18
000120	Titan Shop	\$12,339.61	\$10,902.00	(\$4,964.35)	\$0.00	\$18,277.26	\$0.00	\$18,277.26
000130	In & Out	\$576.14	\$280.00	(\$280.00)	\$0.00	\$576.14	\$0.00	\$576.14
000150	Student Parking	\$10,175.00	\$675.00	\$0.00	\$0.00	\$10,850.00	\$0.00	\$10,850.00
000160	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000190	Charity Fund	\$5,665.88	\$850.00	(\$322.00)	\$0.00	\$6,193.88	\$0.00	\$6,193.88
000195	Powder Puff	\$117.20	\$3,705.00	(\$3,792.95)	\$0.00	\$29.25	\$0.00	\$29.25
000200	Pepsi Fund	\$99.99	\$7,636.57	(\$4,186.52)	\$0.00	\$3,550.04	\$0.00	\$3,550.04
000205	Shaler Palooza	\$3,281.96	\$0.00	\$0.00	(\$3,279.00)	\$2.96	\$0.00	\$2.96
000220	Class of 2020	\$21,683.91	\$1,334.50	\$0.00	\$1,093.00	\$24,111.41	\$0.00	\$24,111.41
000221	Class of 2021	\$14,863.10	\$1,223.50	\$0.00	\$1,093.00	\$17,179.60	\$0.00	\$17,179.60
000222	Class of 2022	\$13,421.62	\$1,180.00	\$0.00	\$0.00	\$14,601.62	\$0.00	\$14,601.62
000223	Class of 2023	\$7,494.47	\$0.00	\$0.00	\$0.00	\$7,494.47	\$0.00	\$7,494.47
000224	Class of 2024	\$5,002.38	\$0.00	\$0.00	\$0.00	\$5,002.38	\$0.00	\$5,002.38
000225	Class of 2025	\$1,560.00	\$0.00	\$0.00	\$0.00	\$1,560.00	\$0.00	\$1,560.00
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	\$1,580.00	\$255.00	\$0.00	\$0.00	\$1,835.00	\$0.00	\$1,835.00
000240	Oracle (Newspaper)	\$5,917.09	\$0.00	(\$362.50)	\$0.00	\$5,554.59	\$0.00	\$5,554.59
000250	Yearbook	\$77,693.78	\$31,650.00	(\$336.70)	\$0.00	\$109,007.08	\$0.00	\$109,007.08
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	\$2.87	\$459.00	(\$414.00)	\$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
000320	Football	\$56.94	\$100.00	\$0.00	\$0.00	\$156.94	\$0.00	\$156.94

General Ledger Report

Financial Report

SAHS ACTIVITIES ACCOUNT

From Date: 10/1/2018
To Date: 12/31/2018

From Acct: I
To Account: 999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000325	Sports Medicine	\$337.13	\$0.00	(\$288.97)	\$0.00	\$48.16	\$0.00	\$48.16
000330	Tennis	\$855.41	\$1,367.87	(\$1,481.80)	\$0.00	\$741.48	\$0.00	\$741.48
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	\$5,024.35	\$0.00	\$0.00	\$0.00	\$5,024.35	\$0.00	\$5,024.35
000355	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000360	Volleyball	\$63.94	\$0.00	\$0.00	\$0.00	\$63.94	\$0.00	\$63.94
000365	Softball	\$26.13	\$0.00	\$0.00	\$0.00	\$26.13	\$0.00	\$26.13
000370	Bowling Team	\$3,338.89	\$0.00	\$0.00	\$0.00	\$3,338.89	\$0.00	\$3,338.89
000375	Wrestling	\$573.62	\$0.00	\$0.00	\$0.00	\$573.62	\$0.00	\$573.62
000400	Lacrosse (Girls)	\$2,712.49	\$0.00	\$0.00	\$0.00	\$2,712.49	\$0.00	\$2,712.49
000405	Orchestra/Strings	\$213.65	\$0.00	\$0.00	\$0.00	\$213.65	\$0.00	\$213.65
000410	Band	\$781.31	\$1,227.92	(\$994.04)	\$0.00	\$1,015.19	\$0.00	\$1,015.19
000412	Drumline	\$1,438.38	\$0.00	\$0.00	\$0.00	\$1,438.38	\$0.00	\$1,438.38
000415	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000420	Cheerleaders	\$4,486.95	\$102.47	(\$1,824.90)	\$0.00	\$2,764.52	\$0.00	\$2,764.52
000430	Choir	\$54.73	\$2,761.05	(\$2,555.51)	\$0.00	\$260.27	\$0.00	\$260.27
000440	Dance Team	\$200.00	\$280.00	(\$33.25)	\$0.00	\$446.75	\$0.00	\$446.75
000450	Majorettes	\$745.19	\$0.00	\$0.00	\$0.00	\$745.19	\$0.00	\$745.19
000460	Musical	\$29,008.65	\$0.00	(\$10,918.75)	\$0.00	\$18,089.90	\$0.00	\$18,089.90
000470	Silk Line	\$2,000.23	\$7.00	(\$1,393.00)	\$0.00	\$614.23	\$0.00	\$614.23
000505	English Honor Society	\$2,567.66	\$0.00	(\$930.00)	\$0.00	\$1,637.66	\$0.00	\$1,637.66
000510	Art Honor Society	\$1,368.10	\$1,495.00	(\$316.00)	\$0.00	\$2,547.10	\$0.00	\$2,547.10
000515	Student Productions	\$13,059.06	\$10,129.00	(\$2,544.27)	\$0.00	\$20,643.79	\$0.00	\$20,643.79
000520	Ecology Club	\$0.99	\$0.00	\$0.00	\$0.00	\$0.99	\$0.00	\$0.99
000522	Math Honor Society	\$1,144.00	\$1,130.00	(\$370.00)	\$0.00	\$1,904.00	\$0.00	\$1,904.00
000525	Latin Honor Society	\$148.68	\$1,668.00	(\$742.12)	\$0.00	\$1,074.56	\$0.00	\$1,074.56
000530	French Honor Society	\$1,137.00	\$207.00	(\$364.00)	\$0.00	\$980.00	\$0.00	\$980.00
000535	Outdoors Club	\$350.03	\$0.00	\$0.00	\$0.00	\$350.03	\$0.00	\$350.03
000540	S.A.T.V.	\$1,655.45	\$0.00	(\$120.00)	\$0.00	\$1,535.45	\$0.00	\$1,535.45
000545	Youth Advocacy League	\$2,772.00	\$0.00	\$0.00	\$0.00	\$2,772.00	\$0.00	\$2,772.00
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
000555	Japanese Honor Society	\$498.99	\$300.00	\$0.00	\$0.00	\$798.99	\$0.00	\$798.99

Shaler Area High School Activities Account
General Ledger Report

Financial Report

SAHS ACTIVITIES ACCOUNT

From Date:	10/1/2018
To Date:	12/31/2018

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000558	Robotics	\$244.18	\$0.00	\$0.00	\$0.00	\$244.18	\$0.00	\$244.18
000560	Ski Club	\$1,680.68	\$0.00	\$0.00	\$0.00	\$1,680.68	\$0.00	\$1,680.68
000562	S.P.A.C.E.	\$300.02	\$0.00	(\$39.43)	\$0.00	\$260.59	\$0.00	\$260.59
000565	Titan Service Club	\$3,243.10	\$40.00	(\$131.36)	\$0.00	\$3,151.74	\$0.00	\$3,151.74
000570	Spanish Honor Society	\$293.12	\$0.00	\$0.00	\$0.00	\$293.12	\$0.00	\$293.12
000575	Holo. History Club	\$1,839.22	\$726.00	(\$1,017.84)	\$0.00	\$1,547.38	\$0.00	\$1,547.38
000580	Science Club	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
000585	Future Teachers	\$742.52	\$0.00	\$0.00	\$0.00	\$742.52	\$0.00	\$742.52
000590	Titan Varsity	\$4,181.79	\$1,152.67	\$0.00	\$0.00	\$5,334.46	\$0.00	\$5,334.46
000595	Future Business Leaders	\$747.37	\$158.00	(\$226.00)	\$0.00	\$679.37	\$0.00	\$679.37
000600	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000810	Interest	\$5,876.86	\$1,704.70	\$0.00	\$0.00	\$7,581.56	\$0.00	\$7,581.56
Group Total		\$331,566.75	\$90,445.59	(\$55,538.56)	\$0.00	\$366,473.78	\$0.00	\$366,473.78
Activity Accounts Grand Total		\$331,566.75	\$90,445.59	(\$55,538.56)	\$0.00	\$366,473.78	\$0.00	\$366,473.78

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

From Date:	10/1/2018
To Date:	12/31/2018

From Acct:	I
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recept/JV	Disb/JV	Transfer	End. Bal.	VTD 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	\$306,566.75	\$90,445.59	(\$55,538.56)	\$0.00	\$341,473.78	\$0.00	\$341,473.78
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		\$331,566.75	\$90,445.59	(\$55,538.56)	\$0.00	\$366,473.78	\$0.00	\$366,473.78

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 Nelson Date: 01/03/19
 Activities Director: Mindy Thiel Date: 01/03/19

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

From Date:	10/1/2018
To Date:	12/31/2018

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000770	Textbooks & Locks	\$913.00	\$239.00	\$0.00	\$0.00	\$1,152.00	\$0.00	\$1,152.00
000775	Calculators	\$489.06	\$0.00	\$0.00	\$0.00	\$489.06	\$0.00	\$489.06
000776	Hall of Fame	\$1,343.28	\$2,476.00	(\$1,627.50)	\$0.00	\$2,191.78	\$0.00	\$2,191.78
000778	Bill Sult Scholarship	\$1,820.00	\$50.00	\$0.00	\$0.00	\$1,870.00	\$0.00	\$1,870.00
000779	B.Sult Hall of Fame Schol	\$5,718.00	\$2,398.00	\$0.00	\$0.00	\$9,116.00	\$0.00	\$9,116.00
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	\$0.00	\$4,963.00	(\$4,268.00)	\$0.00	\$695.00	\$0.00	\$695.00
000800	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000801	Phys Ed Dept.	\$0.62	\$476.00	(\$476.00)	\$0.00	\$0.62	\$0.00	\$0.62
000810	Interest	\$3,844.95	\$790.92	\$0.00	\$0.00	\$4,635.87	\$0.00	\$4,635.87
Group Total		\$152,864.07	\$19,126.32	(\$9,522.78)	\$0.00	\$162,467.61	\$0.00	\$162,467.61
Activity Accounts Grand Total		\$152,864.07	\$19,126.32	(\$9,522.78)	\$0.00	\$162,467.61	\$0.00	\$162,467.61

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

From Date:	10/1/2018
To Date:	12/31/2018

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	\$0.00	\$820.00	\$0.00	\$820.00
992	Checking	\$152,044.07	\$19,126.32	(\$9,522.78)	\$0.00	\$161,647.61	\$0.00	\$161,647.61
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		\$152,864.07	\$19,126.32	(\$9,522.78)	\$0.00	\$162,467.61	\$0.00	\$162,467.61

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 Miller Date: 01 10 31 19

Activities Director: Mindy Shiel Date: 01 10 31 19

Date: 01/08/19
Time: 09:34:59

Shaler Area School District
Activity Account
December 2018-2019

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BAR138

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACTIVITY PROJECTS - SAMS	13,623.62	0.00	0.00	13,623.62
ART CLUB - SAMS	78.42	0.00	0.00	78.42
BAND - SAMS	2,434.30	0.00	0.00	2,434.30
BANK INTEREST AND FEES -	492.05	114.08	0.00	606.13
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	39.51	0.00	0.00	39.51
CHORUS - SAMS	271.73	0.00	0.00	271.73
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	1,395.49	0.00	0.00	1,395.49
CLASS OF 2024 - SAMS	0.00	0.00	0.00	0.00
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	43.24	0.00	30.71	12.53
FACS - SAMS	116.96	0.00	0.00	116.96
GATE CLASS - SAMS	41.21	0.00	0.00	41.21
HEALTH AND PE CLUB - SAMS	5,616.90	75.00	1,883.95	3,807.95
HISTORY CLUB - SAMS	196.74	40.00	0.00	236.74
INTRA DISTRICT OBLIGATION	1,319.58	0.00	148.00	1,171.58
Interfund Accounts	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	40.75	0.00	0.00	40.75
JUNIOR CLASSIC LEAGUE - SAMS	119.86	0.00	0.00	119.86
LIBRARY CLUB - SAMS	1,248.78	0.00	0.00	1,248.78
MUSICAL - SAMS	3,819.37	0.00	1,338.75	2,480.62
NATURE/OUTDOOR CLUB	162.50	0.00	0.00	162.50
ORCHESTRA ACCOUNT - SAMS	208.84	0.00	0.00	208.84
SCHOOL PLAY - SAMS	3,655.43	0.00	352.00	3,303.43
SCHOOL STORE - SAMS	6,743.57	0.00	0.00	6,743.57
SKI CLUB - SAMS	300.32	3,085.00	500.00	2,885.32
SS ENRICHMENT - SAMS	1,939.87	0.00	0.00	1,939.87
STUDENT ACTIVITIES - SAMS	14,331.51	3,148.00	159.53	17,319.98
STUDENT COUNCIL - SAMS	877.68	0.00	112.11	765.57
SWPBIS - SAMS	99.39	0.00	96.74	2.65
TALENT SHOW - SAMS	1,409.81	0.00	116.50	1,293.31
TEAM 7 BLUE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TEAM 7 RED ACCOUNT - SAMS	29.21	0.00	0.00	29.21
TEAM 7 WHITE ACCOUNT - SAMS	479.64	0.00	0.00	479.64
TRACK CLUB - SAMS	436.22	0.00	0.00	436.22
YEARBOOK - SAMS	1,119.54	0.00	0.00	1,119.54
YOUTH ADVOCACY LEAGUE - SAMS	90.96	0.00	0.00	90.96
Total Account Balance	62,783.00	6,462.08	4,738.29	64,506.79

Date: 01/08/19
Time: 09:33:52

Shaler Area School District
Activity Account
October 2018-2019

Page: 1
BAR138

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACIVITY PROJECTS - SAMS	15,996.80	0.00	1,476.00	14,520.80
ART CLUB - SAMS	79.57	0.00	0.00	79.57
BAND - SAMS	2,678.67	0.00	50.00	2,628.67
BANK INTEREST AND FEES -	292.09	102.98	0.00	395.07
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	39.51	0.00	0.00	39.51
CHORUS - SAMS	321.73	0.00	50.00	271.73
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	1,395.49	0.00	0.00	1,395.49
CLASS OF 2024 - SAMS	0.00	0.00	0.00	0.00
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	60.47	0.00	17.23	43.24
FACS - SAMS	165.48	0.00	0.00	165.48
GATE CLASS - SAMS	41.21	0.00	0.00	41.21
HEALTH AND PE CLUB - SAMS	1,354.13	382.00	215.23	1,520.90
HISTORY CLUB - SAMS	206.74	0.00	0.00	206.74
INTRA DISTRICT OBLIGATION	1,167.18	4.40	0.00	1,171.58
Interfund Accounts	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	40.75	0.00	0.00	40.75
JUNIOR CLASSIC LEAGUE - SAMS	119.86	0.00	0.00	119.86
LIBRARY CLUB - SAMS	1,248.78	0.00	0.00	1,248.78
MUSICAL - SAMS	6,669.37	0.00	2,850.00	3,819.37
NATURE/OUTDOOR CLUB	162.50	0.00	0.00	162.50
ORCHESTRA ACCOUNT - SAMS	208.84	0.00	0.00	208.84
SCHOOL PLAY - SAMS	3,655.43	0.00	0.00	3,655.43
SCHOOL STORE - SAMS	6,714.62	28.95	0.00	6,743.57
SKI CLUB - SAMS	300.32	0.00	0.00	300.32
SS ENRICHMENT - SAMS	4,564.35	0.00	2,522.49	2,041.86
STUDENT ACTIVITIES - SAMS	14,667.43	0.00	149.94	14,517.49
STUDENT COUNCIL - SAMS	877.68	0.00	0.00	877.68
SWPBIS - SAMS	552.70	1,318.00	1,771.31	99.39
TALENT SHOW - SAMS	1,694.80	0.00	598.99	1,095.81
TEAM 7 BLUE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TEAM 7 RED ACCOUNT - SAMS	29.21	0.00	0.00	29.21
TEAM 7 WHITE ACCOUNT - SAMS	69.83	0.00	0.00	69.83
TRACK CLUB - SAMS	851.12	0.00	0.00	851.12
YEARBOOK - SAMS	1,119.54	0.00	0.00	1,119.54
YOUTH ADVOCACY LEAGUE - SAMS	140.96	0.00	0.00	140.96
Total Account Balance	67,487.16	1,836.33	9,701.19	59,622.30

Date: 01/08/19
Time: 09:34:46

Shaler Area School District
Activity Account
November 2018-2019

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BAR138

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACTIVITY PROJECTS - SAMS	14,520.80	239.70	1,136.88	13,623.62
ART CLUB - SAMS	79.57	123.85	125.00	78.42
BAND - SAMS	2,628.67	0.00	194.37	2,434.30
BANK INTEREST AND FEES -	395.07	96.98	0.00	492.05
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	39.51	0.00	0.00	39.51
CHORUS - SAMS	271.73	0.00	0.00	271.73
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	1,395.49	0.00	0.00	1,395.49
CLASS OF 2024 - SAMS	0.00	0.00	0.00	0.00
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	43.24	0.00	0.00	43.24
FACS - SAMS	165.48	0.00	48.52	116.96
GATE CLASS - SAMS	41.21	0.00	0.00	41.21
HEALTH AND PE CLUB - SAMS	1,520.90	4,096.00	0.00	5,616.90
HISTORY CLUB - SAMS	206.74	2,000.00	2,010.00	196.74
INTRA DISTRICT OBLIGATION	1,171.58	148.00	0.00	1,319.58
Interfund Accounts	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	40.75	0.00	0.00	40.75
JUNIOR CLASSIC LEAGUE - SAMS	119.86	0.00	0.00	119.86
LIBRARY CLUB - SAMS	1,248.78	0.00	0.00	1,248.78
MUSICAL - SAMS	3,819.37	0.00	0.00	3,819.37
NATURE/OUTDOOR CLUB	162.50	0.00	0.00	162.50
ORCHESTRA ACCOUNT - SAMS	208.84	0.00	0.00	208.84
SCHOOL PLAY - SAMS	3,655.43	0.00	0.00	3,655.43
SCHOOL STORE - SAMS	6,743.57	0.00	0.00	6,743.57
SKI CLUB - SAMS	300.32	0.00	0.00	300.32
SS ENRICHMENT - SAMS	2,041.86	0.00	101.99	1,939.87
STUDENT ACTIVITIES - SAMS	14,517.49	0.00	185.98	14,331.51
STUDENT COUNCIL - SAMS	877.68	0.00	0.00	877.68
SWPBIS - SAMS	99.39	0.00	0.00	99.39
TALENT SHOW - SAMS	1,095.81	1,114.00	800.00	1,409.81
TEAM 7 BLUE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TEAM 7 RED ACCOUNT - SAMS	29.21	0.00	0.00	29.21
TEAM 7 WHITE ACCOUNT - SAMS	69.83	463.25	53.44	479.64
TRACK CLUB - SAMS	851.12	0.00	414.90	436.22
YEARBOOK - SAMS	1,119.54	0.00	0.00	1,119.54
YOUTH ADVOCACY LEAGUE - SAMS	140.96	0.00	50.00	90.96
Total Account Balance	59,622.30	8,281.78	5,121.08	62,783.00

Supplement C.2 – Cafeteria Operating Statement December

	December <u>2018</u>	YTD <u>2018</u>	December <u>2017</u>	YTD <u>2017</u>	Change <u>From 2017</u>
<u>Operating Income:</u>					
Breakfast Sales	4,125.45	20,019.00	3,336.00	17,218.05	2,800.95
Lunch Sales	38,529.30	191,097.85	44,425.75	219,487.00	(28,389.15)
Ala Carte Sales	29,312.80	141,753.74	33,326.95	172,944.40	(31,190.66)
Special Function Sales	4,383.00	32,818.30	3,796.67	33,690.12	(871.82)
Total Operating Income	76,350.55	385,688.89	84,885.37	443,339.57	(57,650.68)
<u>Operating Expenses:</u>					
Salaries & Benefits	71,089.36	349,920.92	73,165.14	398,575.77	(48,654.85)
Budgeted Other Cost	14,729.08	95,710.13	17,632.20	112,504.97	(16,794.84)
Food	90,923.26	327,014.37	64,783.46	309,467.16	17,547.21
Paper & Cleaning	5,520.41	32,964.14	5,425.73	35,196.94	(2,232.80)
PTO Day Accrual			2,000.00	8,000.00	(8,000.00)
Total Operating Expenses	182,262.11	805,609.56	163,006.53	863,744.84	(58,135.28)
L4L Credit Labor Credit		(1,055.55)			(1,055.55)
Net Operating Income (Loss)	(105,911.56)	(418,865.12)	(78,121.16)	(420,405.27)	1,540.15
<u>Non-Operating Income:</u>					
Federal & State Subsidy	71,664.24	357,040.11	76,014.59	387,230.41	(30,190.30)
Reimbursement Adjustment		4,822.02		10,850.23	(6,028.21)
Actual Net Income (Loss)	(34,247.32)	(57,002.99)	(2,106.57)	(33,174.86)	(28,650.15)
<u>Breakfast Serving Days</u>					
Breakfasts Served Days	15	77	16	81	(4)
Breakfasts Served	8,379	40,637	7,921	40,449	188
Average Brk/ Day	559	528	495	499	29
<u>Lunch Serving Days</u>					
Lunches Served Days	15	78	16	82	(4)
Lunches Served	31,736	158,555	36,127	181,546	(22,991)
Average Lunches per Day	2,116	2,033	2,258	2,214	(181)
Ala Carte Sales Days	15	78	16	82	(4)
Ala Carte Sales	29,312.80	141,753.74	33,326.95	172,944.40	(31,191)
Average Ala Carte per Day	1,954.19	1,817.36	2,082.93	2,109.08	(292)

Shaler Area School District

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

**Year Ended June 30, 2018 with
Independent Auditor's Reports**

MaherDuessel

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SHALER AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2018

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SHALER AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2018

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SHALER AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2018

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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, 2018, 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, 2018, 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.

Change in Accounting Principle

As described in Note 1 to the financial statements, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*," which requires the School District to record its proportionate share of the Public School Employees' Retirement System (PSERS) net OPEB liability and related items on the government-wide financial statements and to record the School District's total OPEB liability. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, 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 February 6, 2019 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
February 6, 2019

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

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, 2018. 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. At year-end, the total General Fund balance increased \$2.2M from the previous year's \$9.3M to \$11.5M.

Several practices had been implemented to aid the School District to operate in a fiscally prudent manner in 2017/2018, and will continue through the future fiscal years. 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 2017/2018 financial results are due to a number of items, including a strict enforcement of curtailing expenditures. As a result of the budget restrictions, there has been savings in supplies, equipment, and repairs. In addition, the results show large savings in benefits. The reduction of benefits included medical coverage as a result of lower rates than budgeted. Large reductions from budget were also recognized in the areas of professional fees, tuition, along with savings in transportation costs due to a new transportation contracted carrier. 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 \$44.6M, or 54% of total General Fund revenue. Current and delinquent real estate and earned income taxes were higher than budgeted.

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. Offsetting some of the increases were decreases due to transportation and no tuition funding. 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, increased by \$20K.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Financial Highlights (Continued)

Overall expenditures for the General Fund were approximately \$2.7M less than the original budget.

Employee benefits accounted for the largest portion of the favorable results. Benefits decreased \$511K, which is mostly attributable to medical and Social Security and retirement expenditures. The required School District's percentage cost of PSERS increased from 32.57% of payroll to 33.43% in 2018/2019.

Other favorable results included decreases in the majority of the object line items including professional fees, rentals, repairs, transportation, property insurance, supplies, software, books, gas and fuel, and equipment. There was a decrease in the transportation line item due to a change in the contracted carrier.

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.

In the 2018/2019 budgeting process, the Board of Directors adjusted the property tax millage upward from 23.28 mills to 23.53 mills.

Using the Annual Financial Report (AFR)

The Annual Financial Report consists of a financial section and a single audit section, which is issued to comply with federal guidelines as required 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.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Using the Annual Financial Report (AFR) (Continued)

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:

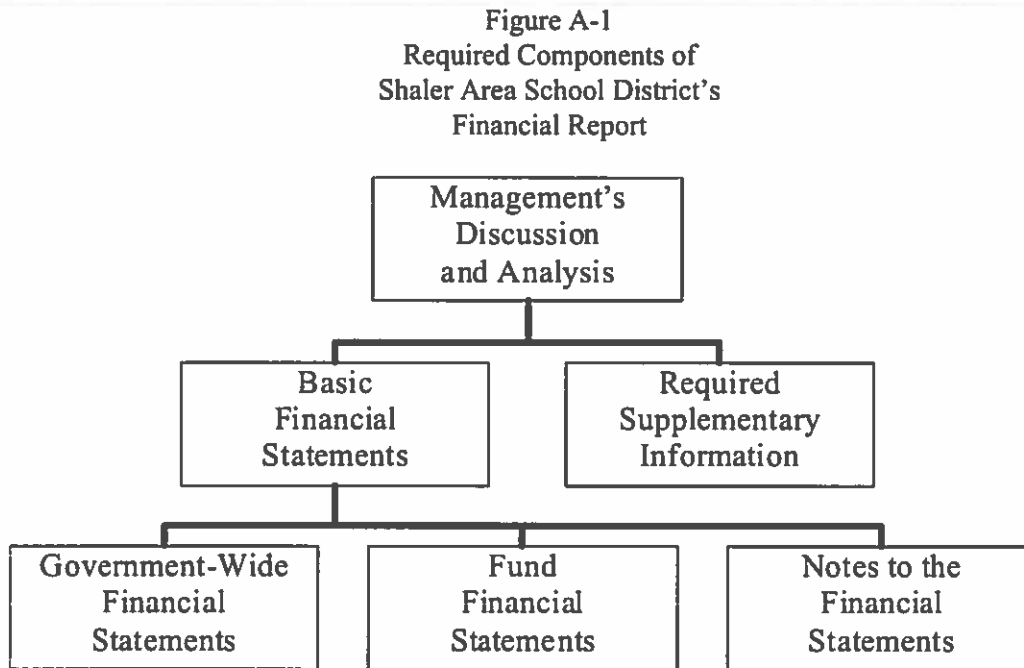


Figure A-2 summarizes the major features of the School District's financial statements, including the portion of the School District they cover and the types of information they contain. The remainder of this overview section of the MD&A explains the structure and contents of each of the statements.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Using the Annual Financial Report (AFR) (Continued)

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

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

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Overview of Financial Statements (Continued)

Government-Wide Financial Statements (Continued)

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.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Overview of Financial Statements (Continued)

Fund Financial Statements (Continued)

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 \$(131,179,767) at June 30, 2018 and a deficit \$(129,951,599) at June 30, 2017.

Table A-1
Years Ended June 30, 2018 and 2017
Net Position

	2018			2017 (restated)		
	Governmental Activities	Business-Type Activities	Totals	Governmental Activities	Business-Type Activities	Totals
Current and Other Assets	\$ 36,037,150	\$421,362	\$ 36,458,512	\$ 45,733,543	\$225,333	\$ 45,958,876
Capital Assets	<u>73,759,539</u>	<u>80,840</u>	<u>73,840,379</u>	<u>63,230,776</u>	<u>106,106</u>	<u>63,336,882</u>
Total Assets	<u>109,766,689</u>	<u>502,202</u>	<u>110,298,891</u>	<u>108,964,319</u>	<u>331,439</u>	<u>109,295,758</u>
Deferred Outflows of Resources	<u>25,648,085</u>	-	<u>25,648,085</u>	<u>30,713,853</u>	-	<u>30,713,853</u>
Current and Other Liabilities	12,302,315	264,046	12,566,361	10,469,687	80,844	10,550,531
Noncurrent Liabilities						
Due Within One Year	4,861,311	-	4,861,311	4,786,052	-	4,786,052
Due in More Than One Year	<u>243,470,809</u>	-	<u>243,470,809</u>	<u>247,754,163</u>	-	<u>247,754,163</u>
Total Liabilities	<u>260,634,435</u>	<u>264,046</u>	<u>260,898,481</u>	<u>263,009,902</u>	<u>80,844</u>	<u>263,090,746</u>
Deferred Inflows of Resources	<u>6,332,241</u>	-	<u>6,332,241</u>	<u>6,870,464</u>	-	<u>6,870,464</u>

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Financial Analysis of the School District as a Whole (Continued)

Table A-1 (Cont'd)
Years Ended June 30, 2018 and 2017
Net Position

	2018			2017		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Net Position:						
Net Investment in Capital Assets	\$ (28,763,188)	\$80,840	\$ (28,682,348)	\$ (5,358,560)	\$106,106	\$ (5,252,454)
Restricted	3,327,053	-	3,327,053	498,169	-	498,169
Unrestricted	<u>(106,085,767)</u>	<u>157,316</u>	<u>(105,928,451)</u>	<u>(119,797,803)</u>	<u>144,489</u>	<u>(119,797,803)</u>
Total Net Position	<u>\$(131,521,902)</u>	<u>\$238,156</u>	<u>\$(131,283,746)</u>	<u>\$(130,202,194)</u>	<u>\$250,595</u>	<u>\$(129,951,599)</u>

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

The results of this year's operations as a whole are reported in the statement of activities on 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
Years Ended June 30, 2018 and 2017
Changes in Net Position

	2018			2017		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Revenues:						
Program Revenues:						
Charges for Services	\$ 183,720	\$ 949,133	\$ 1,132,853	\$ -	\$ 1,020,369	\$ 1,020,369
Operating Grants	15,334,012	1,042,277	16,376,289	14,992,744	991,944	15,984,688
Capital Grants	685,007	-	685,007	985,177	-	985,177

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Financial Analysis of the School District as a Whole (Continued)

Table A-2 (Cont'd)
Years Ended June 30, 2018 and 2017
Changes in Net Position

	2018			2017		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Revenues (Continued):						
General Revenues:						
Property Taxes	\$ 45,700,408	\$ -	\$ 45,700,408	\$ 44,250,078	\$ -	\$ 44,250,078
Other Taxes	5,954,348	-	5,954,348	5,797,919	-	5,797,919
Grants, Subs. and Contribs.						
Unrestricted	13,392,623	-	13,392,623	13,290,081	-	13,290,081
Other	<u>1,183,838</u>	<u>2,828</u>	<u>1,186,666</u>	<u>603,788</u>	<u>818</u>	<u>604,606</u>
Total Revenues	<u>82,433,956</u>	<u>1,994,238</u>	<u>84,428,194</u>	<u>79,919,787</u>	<u>2,013,131</u>	<u>81,932,918</u>
Expenses:						
Instruction	50,350,251	-	50,350,251	50,627,772	-	50,627,772
Instructional Student Support	6,517,005	-	6,517,005	6,394,638	-	6,394,638
Admin. and Financial Support Svcs.	6,852,924	-	6,852,924	6,617,686	-	6,617,686
Operation and Maintenance of						
Plant Services	7,366,717	-	7,366,717	7,881,484	-	7,881,484
Pupil Transportation	4,628,868	-	4,628,868	4,599,269	-	4,599,269
Student Activities	2,120,686	-	2,120,686	2,134,009	-	2,134,009
Community Services	123,581	-	123,581	99,274	-	99,274
Interest on Long-Term Debt	5,793,632	-	5,793,632	4,464,866	-	4,464,866
Food Service	-	<u>2,006,677</u>	<u>2,006,677</u>	-	<u>1,954,640</u>	<u>1,954,640</u>
Total Expenses	<u>83,753,664</u>	<u>2,006,677</u>	<u>85,760,341</u>	<u>82,818,998</u>	<u>1,954,640</u>	<u>84,773,638</u>
Increase (Decrease) in Net Position	(1,319,708)	(12,439)	(1,332,147)	(2,899,211)	58,491	(2,840,720)
Beginning Net Position						
(Restated - See Note 2)	<u>(130,202,194)</u>	<u>250,595</u>	<u>(129,951,599)</u>	<u>(127,302,983)</u>	<u>192,104</u>	<u>(127,110,879)</u>
Ending Net Position	<u>\$(131,521,902)</u>	<u>\$ 238,156</u>	<u>\$(131,283,746)</u>	<u>\$(130,202,194)</u>	<u>\$ 250,595</u>	<u>\$(129,951,599)</u>

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

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Financial Analysis of the School District as a Whole (Continued)

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
Years Ended June 30, 2018 and 2017
Governmental Activities

Functions/Programs	2018		2017	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	\$50,350,251	\$ 39,045,979	\$50,627,772	\$ 39,754,715
Instructional Student Support	6,517,005	5,724,557	6,394,638	5,619,826
Administrative and Fin. Support Svcs.	6,852,924	6,192,977	6,617,686	5,972,427
Operation and Maintenance of Plant Svcs.	7,366,717	6,776,680	7,881,484	7,304,579
Pupil Transportation	4,628,868	2,768,583	4,599,269	2,780,386
Student Activities	2,120,686	1,876,279	2,134,009	1,895,041
Community Services	123,581	57,245	99,274	34,414
Interest on Long-Term Debt	<u>5,793,632</u>	<u>5,108,625</u>	<u>4,464,866</u>	<u>3,479,689</u>
Total Governmental Activities	\$83,753,664	67,550,925	\$82,818,998	66,841,077
Less:				
Unrestricted Grants, Subsidies		<u>(13,392,623)</u>		<u>(13,290,081)</u>
Total Needs from Local Taxes and Other Revenues		\$ 54,158,302		\$ 53,550,996

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2018**

Financial Analysis of the School District as a Whole (Continued)

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

Table A-4
Years Ended June 30, 2018 and 2017
Business-Type Activities

	2018		2017	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Functions/Programs				
Food Service	<u>\$2,006,677</u>	\$ (15,267)	\$ <u>1,954,640</u>	\$ 57,673
Add/Less:				
Investment Earnings		\$ <u>2,828</u>		\$ <u>818</u>
Total Business-Type Activities		\$ <u>(12,439)</u>		\$ <u>58,491</u>

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, 2018, the School District's General Fund reported a fund balance of \$11.5M, which is an increase of approximately \$2.1M over the prior year.

In addition to the General Fund, the School District has active a Construction, Renovation, and Repair Fund, which is part of its governmental activities. The Construction, Renovation, and Repair Fund is used for emergency capital expenditures only. At year-end, this fund had a balance of \$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, 2018 in that fund is \$2.7M.

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.

**Management's Discussion and Analysis
June 30, 2018**

Capital Assets and Debt Administration

Capital Assets

At June 30, 2018, the School District had net capital assets of \$73,759,539 invested in a broad range of capital assets, including land, buildings, construction in progress, furniture, and equipment.

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

	2018	2017
Land	\$ 1,553,540	\$ 1,553,540
Construction in Progress	23,185,604	10,406,961
Land Improvements	3,075,589	3,239,534
Buildings and Building Improvements	44,843,322	46,813,062
Furniture and Equipment	1,101,484	1,217,679

Debt Administration

As of July 1, 2017, the School District included in its long-term liabilities \$85,211,290 for general obligation bonds. During the year 2017/2018, the School District made principal payments of \$3,860,000 while recording accretion of interest on capital appreciation bonds in the amount of \$2,842,822, resulting in an ending balance of \$84,194,112.

Table A-6
Outstanding Debt

General Obligation Bonds/Notes	As of 06/30/18	As of 06/30/17
Bonds - Series of 1997A	\$16,349,105	\$19,105,643
Bonds - Series 2006	20,150,007	18,295,647
Bonds - Series of 2015	9,965,000	9,970,000
Bonds - Series of 2016B	20,980,000	21,080,000
Bonds - Series of 2016C	14,035,000	14,040,000
Bonds - Series of 2016D	2,715,000	2,720,000

**Management's Discussion and Analysis
June 30, 2018**

Capital Assets and Debt Administration (Continued)

Debt Administration (Continued)

Table A-6 (Continued)
Outstanding Debt

General Obligation Bonds/Notes	As of 06/30/18	As of 06/30/17
Notes - PNC 2014	\$ 8,915,000	\$ 9,000,000
Notes - Series of 2016A	3,685,000	4,135,000
Notes - Series of 2016	1,760,407	1,883,067

Other obligations include accrued vacation pay and sick leave for specific employees of the School District and several capital leases for duplicating equipment and instructional equipment. More detailed information about our long-term liabilities is included in the notes to 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 2017/2018 employer contribution rate to PSERS was 32.57%. The employer contribution rate applied to salary and wages for fiscal year 2018/2019 will be 33.43%

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.

**Management's Discussion and Analysis
June 30, 2018**

Future Concerns and Next Year's Budget (Continued)

The School District will receive \$2,041,241 in the state property tax reduction allocation, which is similar to the previous year's allocation. This translates into a \$7,227 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 2.9%, 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 2018/2019, 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 2017/2018 school year is a situation that continues.

The comparison of revenue and expenditures categories is as follows:

Table A-7

	Budgeted Revenues 2018/2019	Actual Revenues 2017/2018
Local	65.1%	65.4%
State	34.0%	33.0%
Federal/Other	0.9%	1.6%

**Management's Discussion and Analysis
June 30, 2018**

Future Concerns and Next Year's Budget (Continued)

Table A-7 (Continued)

	Budgeted Expenditures 2018/2019	Actual Expenditures 2017/2018
Instruction	60.8%	58.8%
Support Services	28.7%	29.7%
Noninstructional/Other	1.9%	2.5%
Fund Transfers/Debt	8.6%	9.0%

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, 2018

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 20,525,153	\$ 179,146	\$ 20,704,299
Taxes receivable, net	8,548,956	-	8,548,956
Intergovernmental receivables	5,201,526	101,467	5,302,993
Other receivables	28,417	74,339	102,756
Internal balances	(27,309)	27,309	-
Inventory	-	39,101	39,101
Long term prepayments, net of amortization	1,760,407	-	1,760,407
Capital assets:			
Non-depreciable	24,739,144	-	24,739,144
Depreciable, net of accumulated depreciation	49,020,395	80,840	49,101,235
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 OPEB	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			
Accounts payable and other current liabilities	3,580,402	209,285	3,789,687
Accrued salaries and benefits	7,919,737	-	7,919,737
Accrued interest payable	777,206	-	777,206
Unearned revenue	-	54,761	54,761
Other current liabilities	24,970	-	24,970
Non-current 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 OPEB	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 accompanying notes are an integral part of these financial statements.

SHALER AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2018

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	\$ 50,350,251	\$ 183,720	\$ 11,120,552	\$ -	\$ (39,045,979)	\$ -	\$ (39,045,979)
Instructional student support	6,517,005	-	792,448	-	(5,724,557)	-	(5,724,557)
Administrative and financial support services	6,852,924	-	659,947	-	(6,192,977)	-	(6,192,977)
Operation of plant and maintenance services	7,366,717	-	590,037	-	(6,776,680)	-	(6,776,680)
Pupil transportation	4,628,868	-	1,860,285	-	(2,768,583)	-	(2,768,583)
Student activities	2,120,686	-	244,407	-	(1,876,279)	-	(1,876,279)
Community services	123,581	-	66,336	-	(57,245)	-	(57,245)
Unallocated expenses - excluding direct expenses reported as a function above:							
Interest on long-term debt	5,793,632	-	-	685,007	(5,108,625)	-	(5,108,625)
Total governmental activities	83,753,664	183,720	15,334,012	685,007	(67,550,925)	-	(67,550,925)
Business-Type Activities:							
Food service	2,006,677	949,133	1,042,277	-	-	(15,267)	(15,267)
Total Primary Government	\$ 85,760,341	\$ 1,132,853	\$ 16,376,289	\$ 685,007	(67,550,925)	(15,267)	(67,566,192)
General revenues:							
Taxes:							
Property taxes, levied for general purposes, net of uncollectibles					45,700,408	-	45,700,408
Earned income taxes					5,346,090	-	5,346,090
Other taxes levied for general purposes					608,258	-	608,258
Grant subsidies and contributions not restricted					13,392,623	-	13,392,623
Investment income					1,029,851	2,828	1,032,679
Miscellaneous income					153,987	-	153,987
Total general revenues					66,231,217	2,828	66,234,045
Change in Net Position					(1,319,708)	(12,439)	(1,332,147)
Net Position:							
Beginning of year, as restated					(130,202,194)	250,595	(129,951,599)
End of year					\$ (131,521,902)	\$ 238,156	\$ (131,283,746)

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

SHALER AREA SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2018

	General Fund	Capital Projects	Other Governmental Funds	Total
Assets				
Cash and cash equivalents	\$ 14,161,162	\$ 5,731,692	\$ 632,299	\$ 20,525,153
Taxes receivable, net	8,548,956	-	-	8,548,956
Due from other governments	5,201,526	-	-	5,201,526
Due from other funds	-	30,729	-	30,729
Other receivables	28,417	-	-	28,417
Total Assets	\$ 27,940,061	\$ 5,762,421	\$ 632,299	\$ 34,334,781
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ 889,377	\$ 2,691,025	\$ -	\$ 3,580,402
Accrued salaries and benefits	7,919,737	-	-	7,919,737
Other current liabilities	24,970	-	-	24,970
Due to other funds	58,038	-	-	58,038
Total Liabilities	8,892,122	2,691,025	-	11,583,147
Deferred Inflows of Resources:				
Unavailable revenue - real estate taxes	7,534,831	-	-	7,534,831
Fund Balance:				
Restricted	-	2,694,754	632,299	3,327,053
Committed	-	376,642	-	376,642
Assigned	5,167,988	-	-	5,167,988
Unassigned	6,345,120	-	-	6,345,120
Total Fund Balance	11,513,108	3,071,396	632,299	15,216,803
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 27,940,061	\$ 5,762,421	\$ 632,299	\$ 34,334,781

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, 2018

Total Fund Balance - Governmental Funds **\$ 15,216,803**

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. 73,759,539

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. 7,534,831

The net investment in joint venture is not an available resource and, therefore, is not reported in the funds. 1,760,407

Derivative investments are not available resources and, therefore, are not reported in governmental funds. (783,900)

The actuarially accrued other post-employment benefit (OPEB) obligation, 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. (122,976,724)

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	\$ (84,194,112)	
	Notes payable	(14,360,407)	
	Deferred refunding loss	1,514,243	
	Accrued interest payable	(777,206)	
	Capital leases	(429,683)	
	Unamortized discount/premium	(6,813,175)	
	Compensated absences	(972,518)	
		(106,032,858)	(106,032,858)

Total Net Position - Governmental Activities **\$ (131,521,902)**

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, 2018

	General Fund	Capital Projects	Other Governmental Funds	Total
Revenues:				
Local sources	\$ 54,482,951	\$ 168,209	\$ 241,538	\$ 54,892,698
State sources	27,488,676	-	-	27,488,676
Federal sources	959,103	-	-	959,103
Total revenues	82,930,730	168,209	241,538	83,340,477
Expenditures:				
Current:				
Instruction	47,755,050	-	-	47,755,050
Support services	24,133,052	-	-	24,133,052
Operation of non-instructional services	1,940,412	-	10,134	1,950,546
Capital outlay	-	12,992,914	-	12,992,914
Debt service:				
Principal and interest	165,141	-	7,201,973	7,367,114
Total expenditures	73,993,655	12,992,914	7,212,107	94,198,676
Excess (Deficiency) of Revenues over Expenditures	8,937,075	(12,824,705)	(6,970,569)	(10,858,199)
Other Financing Sources (Uses):				
Refund of prior year's expenditures	75,673	-	-	75,673
Refund of prior year's revenues	(31,758)	-	-	(31,758)
Proceeds from capital lease	303,023	-	-	303,023
Transfers in	-	-	7,104,699	7,104,699
Transfers out	(7,104,699)	-	-	(7,104,699)
Total other financing sources (uses)	(6,757,761)	-	7,104,699	346,938
Net Change in Fund Balance	2,179,314	(12,824,705)	134,130	(10,511,261)
Fund Balance:				
Beginning of year	9,333,794	15,896,101	498,169	25,728,064
End of year	\$ 11,513,108	\$ 3,071,396	\$ 632,299	\$ 15,216,803

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, 2018

Net Change in Fund Balance - Governmental Funds **\$ (10,511,261)**

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 depreciation exceeded capital outlays in the current year:

Capital asset additions	\$ 13,313,587	
Less: depreciation expense	<u>(2,784,824)</u>	10,528,763

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.

(1,253,664)

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

303,228

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.

1,393,119

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.

(1,779,893)

Change in Net Position of Governmental Activities

\$ (1,319,708)

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

SHALER AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION PROPRIETARY FUND

JUNE 30, 2018

	<u>Enterprise Fund</u> <u>Food Service</u>
Assets	
<hr/>	
Current assets:	
Cash and cash equivalents	\$ 179,146
Due from other funds	27,309
Due from other governments	101,467
Other receivables	74,339
Inventories	39,101
Total current assets	<hr/> 421,362 <hr/>
Non-current assets:	
Furniture and equipment, net	80,840
Total Assets	<hr/> \$ 502,202 <hr/>
<hr/>	
Liabilities and Net Position	
<hr/>	
Liabilities:	
Accounts payable	\$ 209,285
Unearned revenue	54,761
Total Liabilities	<hr/> 264,046 <hr/>
Net Position:	
Net investment in capital assets	80,840
Unrestricted	157,316
Total Net Position	<hr/> 238,156 <hr/>
Total Liabilities and Net Position	<hr/> \$ 502,202 <hr/>

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, 2018

	<u>Enterprise Fund Food Service</u>
Operating Revenues:	
<u>Food service revenue</u>	<u>\$ 949,133</u>
Operating Expenses:	
Other purchased services	1,866,072
Supplies	115,339
Depreciation	<u>25,266</u>
Total operating expenses	<u>2,006,677</u>
Net Operating Loss	<u>(1,057,544)</u>
Non-Operating Revenues:	
Earnings on investments	2,828
Local sources	42,786
State sources	57,837
Federal sources	<u>941,654</u>
Total non-operating revenues	<u>1,045,105</u>
Change in Net Position	(12,439)
Net Position:	
<u>Beginning of year</u>	<u>250,595</u>
End of year	<u><u>\$ 238,156</u></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, 2018

	Enterprise Fund Food Service
Cash Flows From Operating Activities:	
Receipts from users	\$ 933,127
Payments to suppliers	<u>(1,682,590)</u>
Net cash provided by (used in) operating activities	<u>(749,463)</u>
Cash Flows From Financing Activities:	
State sources	57,991
Federal sources	<u>837,178</u>
Net cash provided by (used in) financing activities	<u>895,169</u>
Cash Flows From Investing Activities:	
Interest income	<u>2,828</u>
Net Increase (Decrease) in Cash and Cash Equivalents	148,534
Cash and Cash Equivalents:	
Beginning of year	<u>30,612</u>
End of year	<u>\$ 179,146</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, 2018
(Continued)

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

Net operating loss	\$ (1,057,544)
Adjustments to reconcile net operating loss to net cash provided by (used in) operating activities:	
Donated commodities expense	106,680
Depreciation	25,266
Change in assets and liabilities:	
Due from other funds	(20,794)
Other receivables	9,877
Inventories	10,365
Accounts payable	181,776
Unearned revenues	<u>(5,089)</u>
Net cash provided by (used in) operating activities	<u>\$ (749,463)</u>

(Concluded)

Non-Cash Financing Transaction:

The Food Service Fund received donated commodities from the U.S. Department of Agriculture in the amount of \$106,680 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, 2018

	<u>Private Purpose Trust Fund</u>	<u>Agency Fund</u>
Assets		
Cash and cash equivalents	\$ 259,424	\$ 470,301
Liabilities		
Accounts payable	42,141	-
Other current liabilities	-	470,301
Total Liabilities	42,141	470,301
Net Position		
Restricted for scholarships	\$ 217,283	\$ -

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, 2018

	<u>Private Purpose Trust Fund</u>
Additions:	
<u>Gifts and contributions</u>	\$ 153,751
Investment earnings	<u>6,955</u>
Total additions	160,706
Deductions:	
<u>Scholarships awarded</u>	<u>67,445</u>
Change in Net Position	93,261
Net Position:	
<u>Beginning of year</u>	<u>124,022</u>
End of year	<u><u>\$ 217,283</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, 2018

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, 2018

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, 2018

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, 2018

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 major 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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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 a deferred inflow or outflow of resources related to OPEBs on the government-wide financial statements. These amounts are determined based on the 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, 2018 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, 2018 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 \$2.4 million for future retirement costs, and \$2.8 million for the fiscal year 2019 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, 2018

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, 2018, 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, 2018

Adoption of Accounting Pronouncements

GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," was adopted in the current year by the School District. As a result of this implementation, the government-wide net position as of July 1, 2017 was restated with a decrease of \$5,544,000 to record the School District's proportionate share of PSERS' net OPEB liability. This liability is further described in Notes 10 and 11.

The following GASB statements were also adopted for the year ended June 30, 2018: Statement Nos. 81 (Split-Interest Agreements), 82 (Pensions; requirements of paragraph 7), 85 (Omnibus), and 86 (Certain Debt Extinguishment issues). These statements had no significant impact on the School District's financial statements for the year ended June 30, 2018.

Pending Pronouncements

GASB has issued several statements that will become effective in future years, including Statement Nos. 83 (Certain Asset Retirement Obligations), 84 (Fiduciary Activities), 87 (Leases), 88 (Certain Debt Disclosures), 89 (Interest Costs before the End of a Construction Period), and 90 (Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61). 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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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 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 costs, 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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

to oversight by the Commonwealth. The School District can withdraw funds from the external investment pool without limitations or fees upon adequate notice. Otherwise, breakage fees may be charged. 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, 2018 consisted of:

	<u>Fair Value</u>	<u>Book Value</u>
Pooled investment funds:		
PSDLAF	\$ 17,769,132	\$ 17,335,427
PLGIT	3,325,469	3,341,083
Bank of New York Mellon Pooled Funds	632,299	632,299
Pittsburgh Foundation	125,215	125,215
	<u>\$ 21,852,115</u>	<u>\$ 21,434,024</u>

As of June 30, 2018, 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 this investment 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, 2018 was 23.28 mills. General Fund property taxes receivables have been reported net of an allowance for doubtful accounts of approximately \$2.7 million at June 30, 2018.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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, 2018, the 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 2018 for governmental activities is as follows:

	Balance at July 1, 2017	Additions	Deletions/ Transfers	Balance at June 30, 2018
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,553,540	\$ -	\$ -	\$ 1,553,540
Construction in progress	10,406,961	12,778,643	-	23,185,604
Total capital assets, not being depreciated	<u>11,960,501</u>	<u>12,778,643</u>	<u>-</u>	<u>24,739,144</u>
Capital assets, being depreciated:				
Site improvements	11,454,913	124,805	-	11,579,718
Building and improvements	99,312,957	28,226	-	99,341,183
Furniture and equipment	5,230,285	381,913	-	5,612,198
Total capital assets, being depreciated	<u>115,998,155</u>	<u>534,944</u>	<u>-</u>	<u>116,533,099</u>
Less: accumulated depreciation for:				
Site improvements	(8,215,379)	(288,750)	-	(8,504,129)
Building and improvements	(52,499,895)	(1,997,966)	-	(54,497,861)
Furniture and equipment	(4,012,606)	(498,108)	-	(4,510,714)
Total accumulated depreciation	<u>(64,727,880)</u>	<u>(2,784,824)</u>	<u>-</u>	<u>(67,512,704)</u>
Capital assets being depreciated, net	<u>51,270,275</u>	<u>(2,249,880)</u>	<u>-</u>	<u>49,020,395</u>
Governmental activities capital assets, net	<u>\$ 63,230,776</u>	<u>\$ 10,528,763</u>	<u>\$ -</u>	<u>\$ 73,759,539</u>

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

A summary of changes in capital assets during fiscal year 2018 for business-type activities is as follows:

	Balance at July 1, 2017	Additions	Deletions	Balance at June 30, 2018
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 620,789	\$ -	\$ -	\$ 620,789
Less: accumulated depreciation for:				
Machinery and equipment	(514,683)	(25,266)	-	(539,949)
Business-type activities capital assets, net	\$ 106,106	\$ (25,266)	\$ -	\$ 80,840

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

Governmental Activities:

Instructional services:

Regular instruction \$ 2,268,448

Support services:

Pupil personnel 92,616

Administration 81,573

Operation of plant and maintenance services 120,882

Non-instructional services:

Student activities 221,305

\$ 2,784,824

Business-type Activities:

Food service

\$ 25,266

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

5. Long-Term Obligations

Changes in Long-Term Obligations

Changes in the School District's long-term liabilities for the year ended June 30, 2018 were as follows:

	Balance at July 1, 2017	Additions	Accretion	Deletions	Balance at June 30, 2018	Amounts Due Within One Year
Bonds Payable:						
Series of 1997 A	\$ 19,105,643	\$ -	\$ 988,462	\$ (3,745,000)	\$ 16,349,105	\$ 3,745,000
Series of 2006	18,295,647	-	1,854,360	-	20,150,007	-
Series of 2015	9,970,000	-	-	(5,000)	9,965,000	5,000
Series of 2016B	21,080,000	-	-	(100,000)	20,980,000	105,000
Series of 2016C	14,040,000	-	-	(5,000)	14,035,000	5,000
Series of 2016D	2,720,000	-	-	(5,000)	2,715,000	5,000
	<u>85,211,290</u>	<u>-</u>	<u>2,842,822</u>	<u>(3,860,000)</u>	<u>84,194,112</u>	<u>3,865,000</u>
Unamortized discount	(135,904)	-	-	29,586	(106,318)	-
Unamortized premium	7,199,779	-	-	(280,286)	6,919,493	-
Net bonds payable	<u>92,275,165</u>	<u>-</u>	<u>2,842,822</u>	<u>(4,110,700)</u>	<u>91,007,287</u>	<u>3,865,000</u>
GO Notes:						
Beattie Loan 2016	1,883,067	-	-	(122,660)	1,760,407	126,771
PNC 2014 Note	9,000,000	-	-	(85,000)	8,915,000	90,000
Series of 2016A	4,135,000	-	-	(450,000)	3,685,000	465,000
Total GO Notes	<u>15,018,067</u>	<u>-</u>	<u>-</u>	<u>(657,660)</u>	<u>14,360,407</u>	<u>681,771</u>
Capital Leases	269,215	303,023	-	(142,555)	429,683	191,379
Derivative Investments	2,609,596	-	-	(788,852)	1,820,744	-
Employee Benefits:						
Net PSERS pension liability	127,559,000	-	-	(1,075,000)	126,484,000	-
Net PSERS OPEB obligation	5,544,000	-	-	(326,000)	5,218,000	-
Net local OPEB obligation	8,308,214	-	-	(268,733)	8,039,481	-
Compensated absences	956,958	136,750	-	(121,190)	972,518	123,161
Net Employee Benefits	<u>142,368,172</u>	<u>136,750</u>	<u>-</u>	<u>(1,790,923)</u>	<u>140,713,999</u>	<u>123,161</u>
Total Long Term Obligations	<u>\$ 252,540,215</u>	<u>\$ 439,773</u>	<u>\$ 2,842,822</u>	<u>\$ (7,490,690)</u>	<u>\$ 248,332,120</u>	<u>\$ 4,861,311</u>

Additions to the General Obligation Bond Series of 1997 B and Series 2006 are the increase in accreted value for fiscal year 2018.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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.

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 bear interest at rates ranging from 3.875% to 5.25% and are due through September 1, 2028. 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, \$14,004,000, 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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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

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, 2018:

Fiscal Year Ending June 30,	General Obligation Bonds		General Obligation Notes		Total
	Principal	Interest	Principal	Interest	
2019	\$ 1,297,053	\$ 4,733,584	\$ 681,771	\$ 370,762	\$ 7,083,170
2020	1,228,800	4,794,510	702,939	348,694	7,074,943
2021	1,157,271	4,863,747	719,791	327,725	7,068,534
2022	1,100,796	4,917,913	746,644	305,995	7,071,348
2023	1,047,355	4,969,036	774,181	280,938	7,071,510
2024-2028	20,750,000	9,293,280	9,732,324	527,232	40,302,836
2029-2033	17,948,908	24,607,825	677,757	114,012	43,348,502
2034-2038	19,629,417	11,588,738	325,000	4,875	31,548,030
Totals	64,159,600	69,768,633	14,360,407	2,280,233	150,568,873
Accretion to date	20,034,512	(20,034,512)	-	-	-
	<u>\$ 84,194,112</u>	<u>\$ 49,734,121</u>	<u>\$ 14,360,407</u>	<u>\$ 2,280,233</u>	<u>\$ 150,568,873</u>

6. Leases and Commitments

Operating Lease

The School District is committed under various leases for photocopiers. These leases are considered, for accounting purposes, to be operating leases. The future minimum payments required under these operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2018 were not significant.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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, 2018 was approximately \$1,283,000 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, 2018, the School District's liability for this note was \$1,760,407, 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 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, 2018, 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, 2017 is \$1,582,571. Complete financial statements for the Center can be obtained from the administrative offices at 9600 Babcock Boulevard, Allison Park, PA, 15101.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

8. Health Consortium

The School District is one of fifty-two 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, 2018, the Consortium's net position available for benefits approximated \$64.0 million. The School District's share of this amount is approximately \$2.3 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 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.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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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. 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

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2018

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 per month or their out-of-pocket monthly health insurance premium. As of June 30, 2017, 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%

SHALER AREA SCHOOL DISTRICT

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- 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%.

Employer Contributions

The School District's contractually required PSERS contribution rate for fiscal year ended June 30, 2018 was 32.57% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. This rate is composed of a 31.74% rate for the Pension Plan and a 0.83% rate for the Premium Assistance.

The combined rate for the fiscal year ended June 30, 2018 was an increase from the fiscal year ended June 30, 2017 combined rate of 30.03%. The combined contribution rate will increase to 33.43% in fiscal year 2019 and is projected to grow to 36.32% by fiscal year 2023.

The School District remits contributions to PSERS on a quarterly basis. Approximately \$2.8 million was owed to PSERS as of June 30, 2018, 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, 2018 were as follows:

Pension Plan	\$ 11,200,198
Premium Assistance	292,884
Total	<u>\$ 11,493,082</u>

In accordance with Act 29, the Commonwealth reimburses school districts for at least one-half of contributions made to PSERS. The School District recorded reimbursements from the Commonwealth approximating \$6.1 million during the current year. Because the

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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, 2017 (measurement date), the School District's proportion was 0.2561%, which was a decrease of 0.0013% from its proportion measured as of June 30, 2016.

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

At June 30, 2018, the School District reported a liability of \$126,484,000 for its proportionate share of PSERS' net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by rolling forward PSERS' total pension liability as of June 30, 2016 to June 30, 2017.

For the year ended June 30, 2018, the School District recognized pension expense of \$14,394,490. At June 30, 2018, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,320,000	\$ 764,000
Changes in assumptions	3,436,000	-
Net difference between projected and actual earnings on pension plan investments	2,931,000	-
Changes in proportion	2,339,000	3,479,000
School District contributions subsequent to the measurement date	11,200,198	-
Total	\$ 21,226,198	\$ 4,243,000

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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\$11,200,198 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, 2019. 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>	
2019	\$ 2,495,000
2020	2,678,000
2021	1,135,000
2022	<u>(525,000)</u>
Total	<u>\$ 5,783,000</u>

Actuarial Assumptions

The total pension liability as of June 30, 2017 was determined by rolling forward PSERS' total pension liability as of the June 30, 2016 actuarial valuation to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 7.25%, includes inflation at 2.75%
- 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
- 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.

Changes in Assumptions

The actuarial assumptions used in the June 30, 2016 valuation were based on the experience study that was performed for the five-year period ending June 30, 2015. The recommended assumption changes based on this experience study were adopted by the PSERS Board at its June 10, 2016 Board meeting and were effective beginning with the June 30, 2016 actuarial valuation. These changes included:

- The investment rate of return was adjusted from 7.50% to 7.25%. The inflation assumption was decreased from 3.00% to 2.75%.

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2018

- Salary growth changed from an effective average of 5.50%, which was comprised of 3.00% for inflation and 2.50% for real wage growth and for merit or seniority increases, to an effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) with age set back 3 years for both males and females to 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. For disabled annuitants, the RP-2000 Combined Disabled Tables (male and female) with age set back 7 years for males and 3 years for females to 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.

Changes in Benefit Terms

With the passage of Act 5 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. In addition, members hired on or after July 1, 2019 will be required to select one of three new plan design options: either one of two side-by-side hybrid defined benefit/defined contribution plans or a stand-alone defined contribution plan. No changes will be made to retirement benefits for current employees, but they would have the option to choose one of the new plan designs.

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, 2018

The target allocation and best estimates of arithmetic 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 entity	20.0%	5.1%
Fixed income	36.0%	2.6%
Commodities	8.0%	3.0%
Absolute return	10.0%	3.4%
Risk parity	10.0%	3.8%
Infrastructure/MLPs	8.0%	4.8%
Real estate	10.0%	3.6%
Alternative investments	15.0%	6.2%
Cash	3.0%	0.6%
Financing (LIBOR)	-20.0%	1.1%
	<u>100.0%</u>	

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 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:

SHALER AREA SCHOOL DISTRICT

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	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
School District's proportionate share of PSERS' net pension liability	\$ 155,690,000	\$ 126,484,000	\$ 101,825,000

Pension Plan Fiduciary Net Position

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

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 described below. At June 30, 2018, the School District reported a net OPEB liability composed of the following:

School District's proportionate share of PSERS' net OPEB liability	\$ 5,218,000
School District's total OPEB liability for its retiree plan	8,039,481
Net OPEB liability	\$ 13,257,481

PSERS' net OPEB liability was measured as of June 30, 2017, 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, 2016 to June 30, 2017. The School District's retiree plan's total OPEB liability was measured as of June 30, 2017 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, 2016 to June 30, 2017.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

For the year ended June 30, 2018, the School District recognized OPEB expense as follows:

OPEB expense related to PSERS		
Premium Assistance	\$	(65,000)
OPEB expense related to School		
District's retiree plan		560,179
Total OPEB expense	\$	495,179

At June 30, 2018, 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	\$ -	\$ -	\$ -
Changes in assumptions	-	909,722	909,722
Net difference between projected and actual earnings on pension plan investments	6,000	-	6,000
Changes in proportion	-	-	-
School District contributions subsequent to the measurement date	292,884	662,194	955,078
Total	\$ 298,884	\$ 1,571,916	\$ 1,870,800

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

Deferred Inflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,669,074	\$ 1,669,074
Changes in assumptions	243,000	153,167	396,167
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes in proportion	24,000	-	24,000
Total	\$ 267,000	\$ 1,822,241	\$ 2,089,241

\$955,078 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, 2019. 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
2019	\$ (43,000)	\$ (69,352)	\$ (112,352)
2020	(43,000)	(69,352)	(112,352)
2021	(43,000)	(69,352)	(112,352)
2022	(43,000)	(69,352)	(112,352)
2023	(44,000)	(69,352)	(113,352)
2024 and beyond	(45,000)	(565,759)	(610,759)
Total	\$ (261,000)	\$ (912,519)	\$ (1,173,519)

Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The total OPEB liability as of June 30, 2017 was determined by rolling forward PSERS' total OPEB liability as of the June 30, 2016 actuarial valuation to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2018

- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 3.13% - 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
- 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 actuarial assumptions used in the June 30, 2015 valuation determined the contribution rate for fiscal year 2017. These assumptions included:

- Actuarial cost method – Amount necessary to assure solvency of the Premium Assistance through the third fiscal year after the valuation date
- Asset valuation method – market value
- Participation rate – 63% of eligible retirees were assumed to elect the Premium Assistance
- Mortality rates for healthy annuitants and dependent beneficiaries were based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both males and females. For disabled annuitants, rates were based on the RP-2000 Combined Disabled Table with age set back 7 years for males and 3 years for females.

Changes in Benefit Terms

There were no changes in benefit terms for the Premium Assistance.

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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	76.4%	0.6%
Fixed income	23.6%	1.5%
	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 3.13%. 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 3.13%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2017, was applied to all projected benefit payments to measure the total OPEB liability. This previous discount rate used as of June 30, 2016 was 2.71%.

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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	<u>1% Decrease (2.13%)</u>	<u>Current Discount Rate (3.13%)</u>	<u>1% Increase (4.13%)</u>
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 5,931,000</u>	<u>\$ 5,218,000</u>	<u>\$ 4,625,000</u>

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, 2017, 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:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 5,216,000</u>	<u>\$ 5,218,000</u>	<u>\$ 5,219,000</u>

OPEB Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position 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, 2018

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.

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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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.

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, 2018: \$547 for EPO individual coverage, and \$586 for the PPO individual coverage; current employee contribution rates are \$65 under both tiers; 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. \$1,487 for EPO family coverage, and \$1,591 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

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2018

responsible for paying the difference between the applicable premium and the \$900.

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

Below shows the required contributions for active employees during the 2017/2018 fiscal year:

	<u>Single</u>	<u>Other</u>
Administrative	\$ 65	\$ 120
Secretaries/Paraprofessionals	55	85
SAEA Professional (EPO)	65	120
SAEA Professional (PPO)	95	170
Custodial and Maintenance	1.25% of base wage	2.5% 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.

SHALER AREA SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2018

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.

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

OPEB Liability

At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	54
Inactive employees entitled to but not yet receiving benefit payments	16
Active employees	<u>501</u>
	<u><u>571</u></u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial evaluation performed as of July 1, 2016 and rolled forward to the measurement date of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal
- Discount rate – 3.58% – 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 – 7.0%; Long term trend rate of 4.50%; Terminal trend year of 2025
- Mortality rates – RPH-2014 Total Dataset Mortality Table projected using Scale MP-2016

Changes in Assumptions

The discount rate changed from 2.85% in the prior year to 3.58% in the current year valuation.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

Changes in Benefit Terms

No changes noted.

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, 2018 were as follows:

Total OPEB liability, July 1, 2017	\$	8,308,214
Changes for the year:		
Service cost		392,747
Interest on the total OPEB liability		236,784
Changes of benefit terms		-
Differences between expected and actual experience		-
Changes in assumptions		(164,108)
Benefit payments		(734,156)
		<u> </u>
Total OPEB liability, June 30, 2018	\$	<u>8,039,481</u>

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 <u>2.58%</u>	Current Discount <u>3.58%</u>	1% Increase <u>4.58%</u>
School District's total OPEB liability	<u>\$ 8,267,089</u>	<u>\$ 8,039,481</u>	<u>\$ 7,794,389</u>

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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	\$ 7,508,629	\$ 8,039,481	\$ 8,659,392

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, 2018. The swap expires on September 1, 2025, consistent with the last principal payment on the 2013 Notes.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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).

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

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

Instrument	Effective Hedge	June 30, 2017 Fair Value	Current year value change	June 30, 2018 Fair Value
1997B Swap	No	\$ 30,503	\$ 30,497	\$ 61,000
2006 Swap	No	(885,406)	157,706	(727,700)
2006A Swap	No	(232,225)	115,025	(117,200)
		<u>\$ (1,087,128)</u>	<u>\$ 303,228</u>	<u>\$ (783,900)</u>
Fixed / Variable Swap	Yes	<u>\$ (1,522,468)</u>	<u>\$ 485,624</u>	<u>\$ (1,036,844)</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, 2018, the Fixed/Variable, 2006, and 2006A 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 was subject to credit risk, as it 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.
- 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.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2018

- 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, 2018

13. Interfunds Receivables, Payables, and Transfers

Interfund receivables and payables and transfers at June 30, 2018 are summarized below:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 58,038
Capital Projects	30,729	-
Other governmental funds	-	-
Proprietary Fund	27,309	-
Total	<u>\$ 58,038</u>	<u>\$ 58,038</u>

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ -	\$ 7,104,699
Capital Projects	-	-
Other governmental funds	7,104,699	-
Proprietary Fund	-	-
Total	<u>\$ 7,104,699</u>	<u>\$ 7,104,699</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, 2018

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.

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, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues and Other Financing Sources:				
Revenues:				
Local sources:				
Current real estate taxes	\$ 43,944,526	\$ 43,944,526	\$ 44,634,073	\$ 689,547
Public utility realty taxes	54,000	54,000	49,843	(4,157)
Local services taxes	20,180	20,180	26,496	6,316
Earned income taxes	5,100,000	5,100,000	5,346,090	246,090
Real estate transfer taxes	403,600	403,600	531,919	128,319
Delinquencies on taxes	1,509,500	1,509,500	2,276,084	766,584
Earnings on investments	60,270	60,270	316,876	256,606
Revenue from student activities	52,500	52,500	54,650	2,150
Federal revenue from IUs	850,000	850,000	954,844	104,844
Rentals	30,000	30,000	59,266	29,266
Contributions and donations from private sources	29,089	29,089	9,019	(20,070)
Tuition	-	-	20,455	20,455
Revenue from community activities	57,513	57,513	49,349	(8,164)
Miscellaneous revenue	3,806,397	3,806,397	153,987	(3,652,410)
Total local sources	55,917,575	55,917,575	54,482,951	(1,434,624)
State sources:				
Basic instructional subsidy	11,228,110	11,228,110	11,352,110	124,000
Tuition	70,000	70,000	25,797	(44,203)
Subsidies for special education programs	3,399,197	3,399,197	3,453,810	54,613
Transportation	1,780,000	1,780,000	1,697,894	(82,106)
Rentals and sinking fund payments	300,000	300,000	685,007	385,007
Health services	85,000	85,000	76,190	(8,810)
State property tax reduction	2,040,513	2,040,513	2,040,513	-
Social Security payments	1,360,892	1,360,892	1,323,169	(37,723)
State retirement revenue	6,008,978	6,008,978	6,127,716	118,738
Ready to learn grant	706,470	706,470	706,470	-
Total state sources	26,979,160	26,979,160	27,488,676	509,516
Federal sources:				
Title I	600,000	600,000	534,577	(65,423)
Title II	140,000	140,000	133,242	(6,758)
Title III	-	-	1,072	1,072
Title V	-	-	13,013	13,013
Title XIX	-	-	4,747	4,747
Medical Assistance - Access	200,000	200,000	272,452	72,452
Total federal sources	940,000	940,000	959,103	19,103
Other financing sources:				
Refund of prior year's expenditures	-	-	75,673	75,673
Proceeds from capital lease	-	-	303,023	303,023
Total other financing sources	-	-	378,696	378,696
Total revenues and other financing sources	83,836,735	83,836,735	83,309,426	(527,309)

(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, 2018
(Continued)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures and Other Financing Uses:				
Instruction:				
Regular programs:				
Salaries	19,689,539	19,689,539	18,718,368	971,171
Employee benefits	13,230,605	13,230,605	11,653,822	1,576,783
Purchased professional and technical services	55,650	55,650	7,069	48,581
Purchased property services	44,600	47,450	32,349	15,101
Other purchased services	1,358,025	1,358,025	1,321,244	36,781
Supplies	1,046,495	1,047,895	669,065	378,830
Property	174,885	229,385	338,280	(108,895)
Other	-	-	668	(668)
Total regular programs	35,599,799	35,658,549	32,740,865	2,917,684
Special programs:				
Salaries	5,323,986	5,323,986	5,949,927	(625,941)
Employee benefits	3,665,523	3,665,523	4,179,473	(513,950)
Purchased professional and technical services	966,014	966,014	636,418	329,596
Purchased property services	2,009,155	1,954,863	1,672,972	281,891
Other purchased services	33,915	46,207	35,666	10,541
Supplies	15,750	57,750	18,755	38,995
Property	-	-	2,943	(2,943)
Total special programs	12,014,343	12,014,343	12,496,154	(481,811)
Vocational education:				
Salaries	53,702	53,702	54,972	(1,270)
Employee benefits	22,325	22,325	22,745	(420)
Purchased property services	4,000	4,000	-	4,000
Other purchased services	1,332,000	1,332,000	1,472,739	(140,739)
Total vocational education	1,412,027	1,412,027	1,550,456	(138,429)
Other instructional programs:				
Salaries	759,533	759,533	489,418	270,115
Employee benefits	460,574	460,574	294,283	166,291
Purchased professional and technical services	15,000	15,000	-	15,000
Other purchased services	220,500	220,500	158,890	61,610
Supplies	13,088	13,088	559	12,529
Other	-	-	125	(125)
Total other instructional programs	1,468,695	1,468,695	943,275	525,420
Non-public school:				
Purchased professional and technical services	-	-	24,300	(24,300)
Total instruction	50,494,864	50,553,614	47,755,050	2,798,564

(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, 2018
(Continued)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures and Other Financing Uses:				
Support services:				
Pupil personnel:				
Salaries	1,546,874	1,546,874	1,916,071	(369,197)
Employee benefits	1,009,483	1,009,483	1,220,494	(211,011)
Purchased professional and technical services	45,570	45,570	87,499	(41,929)
Purchased property services	1,313	1,313	610	703
Other purchased services	7,141	7,141	8,923	(1,782)
Supplies	48,828	49,078	16,574	32,504
Other	1,260	1,260	724	536
Total pupil personnel	2,660,469	2,660,719	3,250,895	(590,176)
Instructional staff:				
Salaries	596,574	596,574	766,742	(170,168)
Employee benefits	287,852	287,852	472,430	(184,578)
Purchased professional and technical services	59,300	59,300	115,194	(55,894)
Purchased property services	4,376	4,376	594	3,782
Other purchased services	6,410	6,410	10,534	(4,124)
Supplies	150,475	150,475	147,998	2,477
Property	8,800	8,800	8,507	293
Other	-	-	116	(116)
Total instructional staff	1,113,787	1,113,787	1,522,115	(408,328)
Administration:				
Salaries	2,036,356	2,036,356	2,191,757	(155,401)
Employee benefits	1,291,958	1,291,958	1,357,615	(65,657)
Purchased professional and technical services	416,000	416,000	276,268	139,732
Purchased property services	32,450	32,450	27,107	5,343
Other purchased services	163,920	164,120	63,782	100,338
Supplies	25,900	25,700	19,865	5,835
Property	5,000	5,000	3,506	1,494
Other	54,320	54,320	25,924	28,396
Total administration	4,025,904	4,025,904	3,965,824	60,080
Pupil health:				
Salaries	520,809	520,809	537,194	(16,385)
Employee benefits	353,317	353,317	342,693	10,624
Purchased professional and technical services	334,675	334,675	239,330	95,345
Purchased property services	893	893	1,594	(701)
Other purchased services	336	336	98	238
Supplies	12,337	12,337	9,992	2,345
Property	851	851	1,063	(212)
Total pupil health	1,223,218	1,223,218	1,131,964	91,254

(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, 2018
(Continued)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures and Other Financing Uses:				
Business:				
Salaries	413,542	413,542	407,268	6,274
Employee benefits	253,842	253,842	264,531	(10,689)
Purchased professional and technical services	35,000	35,000	42,236	(7,236)
Purchased property services	67,550	67,550	87,876	(20,326)
Other purchased services	13,350	13,350	2,462	10,888
Supplies	7,500	7,500	23,095	(15,595)
Other	1,100	1,100	705	395
Total business	791,884	791,884	828,173	(36,289)
Operation and maintenance of plant services:				
Salaries	2,965,290	2,966,246	2,864,780	101,466
Employee benefits	1,915,157	1,915,157	1,883,147	32,010
Purchased professional and technical services	128,200	98,398	159,504	(61,106)
Purchased property services	1,462,775	1,443,870	1,435,337	8,533
Other purchased services	320,000	319,000	222,042	96,958
Supplies	643,490	665,810	662,272	3,538
Property	142,280	109,660	111,728	(2,068)
Other	1,657	1,664	2,140	(476)
Total operation and maintenance of plant services	7,578,849	7,519,805	7,340,950	178,855
Student transportation services:				
Salaries	36,008	36,008	18,026	17,982
Employee benefits	13,836	13,836	16,115	(2,279)
Purchased professional and technical services	100,000	100,000	87,169	12,831
Other purchased services	5,056,500	5,056,500	4,493,714	562,786
Supplies	26,500	26,500	12,434	14,066
Total student transportation services	5,232,844	5,232,844	4,627,458	605,386
Central:				
Salaries	772,593	772,593	647,271	125,322
Employee benefits	480,872	480,872	433,151	47,721
Purchased professional and technical services	31,100	31,100	18,949	12,151
Other purchased services	15,650	15,650	8,680	6,970
Supplies	163,600	163,600	160,434	3,166
Property	152,000	152,000	132,807	19,193
Other	2,070	2,070	3,011	(941)
Total central	1,617,885	1,617,885	1,404,303	213,582
Other support services:				
Other purchased services	61,425	61,425	61,370	55
Total support services	24,306,265	24,247,471	24,133,052	114,419

(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, 2018
(Continued)

Expenditures and Other Financing Uses:	Budget		Actual	Variance with Final Budget
	Original	Final		
Noninstructional services:				
Student activities:				
Salaries	967,247	967,247	956,247	11,000
Employee benefits	105,428	105,428	422,100	(316,672)
Purchased professional and technical services	43,700	48,591	49,783	(1,192)
Purchased property services	25,250	27,029	21,487	5,542
Other purchased services	202,605	189,234	231,531	(42,297)
Supplies	91,225	94,164	97,366	(3,202)
Property	20,325	16,987	15,032	1,955
Other	13,600	20,744	26,611	(5,867)
Total student activities	1,469,380	1,469,424	1,820,157	(350,733)
Community services:				
Salaries	40,000	40,000	60,922	(20,922)
Employee benefits	-	-	17,638	(17,638)
Purchased professional and technical services	5,000	5,000	1,169	3,831
Other purchased services	700	700	1,200	(500)
Supplies	10,000	10,000	16,606	(6,606)
Other	-	-	22,720	(22,720)
Total community services	55,700	55,700	120,255	(64,555)
Total noninstructional services	1,525,080	1,525,124	1,940,412	(415,288)
Debt service:				
Interest	82,086	82,086	4,647	77,439
Redemption of principal	268,798	268,798	160,494	108,304
Total debt service	350,884	350,884	165,141	185,743
Total expenditures	76,677,093	76,677,093	73,993,655	2,683,438
Other financing uses:				
Refund of prior year revenues	125,000	125,000	31,758	93,242
Fund transfers	7,034,642	7,034,642	7,104,699	(70,057)
Total financing uses	7,159,642	7,159,642	7,136,457	23,185
Total expenditures and other financing uses	-	83,836,735	81,130,112	2,706,623
Net Change in Fund Balance	\$ -	\$ -	\$ 2,179,314	\$ 2,179,314

(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

	2018	2017	2016	2015
School District's proportion of PSERS' net pension liability	0.2561%	0.2574%	0.2689%	0.2681%
School District's proportionate share of PSERS' net pension liability	\$ 126,484,000	\$ 127,559,000	\$ 116,475,000	\$ 106,116,000
School District's covered payroll	\$ 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	370.9235%	378.9804%	340.6344%	310.1356%
PSERS' plan fiduciary net position as a percentage of PSERS' total pension liability	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

	2018	2017	2016	2015
Contractually required employer contribution	\$ 11,200,198	\$ 9,890,554	\$ 8,309,361	\$ 6,977,855
Contributions recognized by PSERS	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	\$ 35,027,423	\$ 34,099,755	\$ 33,658,468	\$ 34,193,549
Contributions as a percentage of covered payroll	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 schedules of required supplementary information.

SHALER AREA SCHOOL DISTRICT

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

Last 10 Fiscal Years¹

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

	2018
Contractually required employer contribution	\$ 292,884
Contributions recognized by PSERS	292,884
Difference between contractually required employer contribution and contributions recognized by PSERS	\$ -
School District's covered payroll	\$ 35,027,423
Contributions as a percentage of covered payroll	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 schedules of required supplementary information.

SHALER AREA SCHOOL DISTRICT

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

Last 10 Fiscal Years¹

	2018
Total OPEB Liability:	
Service cost	\$ 392,747
Interest	236,784
Changes of benefit terms	-
Differences between actual and expected experience	-
Changes of assumptions	(164,108)
Benefit payments	(734,156)
Net Changes in Total OPEB Liability	(268,733)
Total OPEB Liability - Beginning	8,308,214
Total OPEB Liability - Ending	\$ 8,039,481
Covered Payroll	\$ 31,866,940
Total OPEB Liability as a Percentage of Covered Payroll	25.23%

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 schedules of required supplementary information.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2018

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

2. Factors and Trends Used in the Actuarial Valuation for PSERS Pension Benefits

Changes in Benefit Terms

With the passage of Act 5, Class T-E and T-F members are now permitted to elect a lump sum payment of member contributions upon retirement.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2018

Changes in Assumptions Used in the Measurement of PSERS' Total Pension Liability Beginning June 30, 2017

None.

Changes in Assumptions Used in the Measurement of PSERS' Total Pension Liability Beginning June 30, 2016

The investment rate of return was adjusted from 7.50% to 7.25%. The inflation assumption was decreased from 3.00% to 2.75%.

Salary growth changed from an effective average of 5.50% (including inflation at 3.00%) to an effective average of 5.00% (including inflation at 2.75%).

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) to 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.

Actuarial Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contributions calculated as of the June 30, 2016 actuarial valuation were made during the fiscal year ended June 30, 2018. The following actuarial methods and assumptions were used to determine contribution rates reported in the pension required supplementary schedules:

- Investment return – 7.25%, includes inflation at 2.75%
- 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
- Benefit payments – no postretirement benefit increases assumed in the future
- 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.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2018

3. Factors and Trends Used in the Actuarial Valuation for the PSERS Postemployment Benefits Other Than Pension Benefits (OPEBs)

Changes in Benefit Terms

None.

Changes in Assumptions Used in the Measurement of PSERS' Total OPEB Liability Beginning June 30, 2017

The discount rate increased from 2.71% to 3.13%.

Changes in Assumptions Used in the Measurement of PSERS' Total OPEB Liability Beginning June 30, 2016

Salary growth changed from an effective average of 5.50% (including inflation at 3.00%) to an effective average of 5.00% (including inflation at 2.75%).

Mortality rates were modified from the RP-2000 Combined Healthy Annuitant Tables (male and female) to 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.

Actuarial Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions are calculated as of the June 30 preceding the fiscal year in which contributions are made. That is, the contributions calculated as of the June 30, 2016 actuarial valuation were made during the fiscal year ended June 30, 2018. The following actuarial methods and assumptions were used to determine contribution rates reported in the OPEB required supplementary schedules:

- Investment return – 3.13% - 20-year S&P 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
- Benefit payments – no postretirement benefit increases assumed in the future
- 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

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2018

- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in Premium Assistance per year.

4. Factors and Trends Used in the Actuarial Valuation for the Retiree OPEB Plan

Changes in Benefit Terms

None.

Changes in Assumptions

Changes were made for the June 30, 2017 valuation to the aging factors, to update the mortality table and cost method.

Changes in Discount Rate

June 30, 2018 – 3.58%

June 30, 2017 – 2.85%

June 30, 2016 – 4.00%

SUPPLEMENTARY INFORMATION

SHALER AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018

Federal Grantor / Pass-Through Grantor / Project Title	Federal CFDA Number	Pass-Through Grantor's Number/ Grant Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received for the Year	(Accrued) Deferred Revenue at July 1, 2017	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue at June 30, 2018	Amounts Passed Through to Subrecipients
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	414,386	(40,674)	534,577	534,577	160,865	-
Total Title I Grants to Local Educational Agencies					455,059	(81,347)	534,577	534,577	160,865	-
Supporting Effective Instruction State Grants	84.367	020-160379	7/2/15-9/30/16	142,751	(368)	368	-	-	-	-
Supporting Effective Instruction State Grants	84.367	020-180379	8/15/17-9/30/18	133,242	76,501	-	133,242	133,242	56,741	-
Total Supporting Effective Instruction State Grants					76,133	368	133,242	133,242	56,741	-
Student Support and Academic Enrichment Program:	84.424	144-180379	8/15/17-9/30/18	13,013	4,648	-	13,013	13,013	8,365	-
Passed Through the Allegheny County Intermediate Unit:										
English Language Acquisition State Grants	84.365	FA-010-18-0603	7/1/17-9/30/18	1,072	1,072	-	1,072	1,072	-	-
Special Education Cluster:										
Special Education - Preschool Grants	84.173	131-17-0-003	7/1/17-6/30/18	6,144	6,144	-	6,144	6,144	-	-
Special Education - Grants to States	84.027	RA-062-17-0-003	7/1/16-9/30/17	968,024	968,024	(968,024)	-	-	-	-
Special Education - Grants to States	84.027	RA-062-18-0-003	7/1/17-6/30/18	948,700	-	-	948,700	948,700	948,700	-
Total Special Education Cluster					974,168	(968,024)	954,844	954,844	948,700	-
Total U.S. Department of Education					1,511,080	(1,049,003)	1,636,748	1,636,748	1,174,671	-
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	11,352	(8,136)	3,216	3,216	-	-
Total U.S. Department of Health and Human Services:					11,352	(8,136)	3,216	3,216	-	-
U.S. Department of Agriculture										
Passed Through Pennsylvania Department of Education:										
Child Nutrition Cluster:										
School Breakfast Program	10.553	N/A	N/A	N/A	132,240	(16,473)	133,400	133,400	17,633	-
National School Lunch Program	10.555	N/A	N/A	N/A	685,443	(78,820)	683,609	683,609	76,986	-
Summer Food Service Program for Children	10.559	N/A	N/A	N/A	9,007	-	9,007	9,007	-	-
Total Passed Through Pennsylvania Department of Education					826,690	(95,293)	826,016	826,016	94,619	-
Passed through the Pennsylvania Department of Agriculture:										
National School Lunch Program	10.555	N/A	N/A	N/A	106,680	18,661	113,672	113,672	(11,669)	-
Total Child Nutrition Cluster					933,370	(76,632)	939,688	939,688	82,950	-
Total U.S. Department of Agriculture					933,370	(76,632)	939,688	939,688	82,950	-
Total Expenditures of Federal Awards:					\$ 2,455,802	\$ (1,133,771)	\$ 2,579,652	\$ 2,579,652	\$ 1,257,621	\$ -

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, 2018

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, 2018. 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, 2018

**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, 2018, 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 February 6, 2019.

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 and, therefore, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a material weakness (Finding 2018-001).

Board of Directors
Shaler Area School District
Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters

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*.

School District's Response to Findings

The School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Maheer Duessel

Pittsburgh, Pennsylvania
February 6, 2019

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

Board of Directors
Shaler Area School District

Report on Compliance for the 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 program for the year ended June 30, 2018. The School District's major federal program is 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 the School District's major federal program 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 the 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 the
Major Program and on Internal Control over Compliance

Opinion on the 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 its major federal program for the year ended June 30, 2018.

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 the
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
February 6, 2019

SHALER AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2018

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.

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

SHALER AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2018

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.

Management does review and accept the financial statements prior to their final issuance and approves the adjustments to the financial statements.

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).

Effect: Audit adjustments were required to be recorded to ensure that the financial statements were prepared in accordance with GAAP.

Cause: The School District has continued its efforts for improvements to the financial reporting process for year-end closing adjustments; however, the current staffing of the business office does not easily allow for both the time and expertise necessary in order to facilitate this process at year-end.

Recommendation: We recommend that the School District consider the most efficient and effective method to address the above issues. Governmental accounting standards and the financial reporting process continue to become more complex each year. At the same time, the School District is subject to significant financial constraints. The School District should undertake an evaluation as to what measures can be taken by management to reduce the number of year-end closing adjustments made as part of the audit process. This decision should be made in conjunction with the evaluation of potential internal control improvements (both over day-to-day processes, and the year-end financial reporting process) within the business office. The School District should use this information to weigh the cost/benefits of the different options and attempt to arrive at a balance between key controls/processes as compared to costs.

Views of responsible officials and planned corrective action: Management agrees with the finding. See attached corrective action plan.

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, 2018

NONE

SURPLUS EQUIPMENT

2/11/2019

Qty	Item	Location
1	Waring Panini grill	HS
1	Piper warming cabinet	HS
1	Single glass door refrigerator	HS
2	Steel storage racks w/misc pans	HS
2	Toasters	HS
1	Accutemp double steamer	HS
1	Epcoc 110V one door warmer	Jeffery
1	Set of convection ovens	Jeffery
1	Beverage Air Milk Cooler	Jeffery
1	Enclosed sheet pan rack non heated	Jeffery
1	60' s/s work table	Jeffery
1	48' s/s work table with drawer	Jeffery
1	Beverage Air 60' refrigerated work top	Jeffery
1	Three bowl sink	Jeffery
2	Sets of Vulcan convection ovens in need of parts & service. Mft 1996	MS