

Shaler Area School District
SUPPLEMENT C.1A 2-17-21 B 2020-2021
Vendor # 01BB - rai21

Vendor#	Vendor Name	Description	Amount
20-21 Year			
Fund 10			
230 Retirement			
PUB03	PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS	FUPT - 2019-2020 BW	\$1,638.93
322 Prof Education Serv-iu			
AIU00	ALLEGHENY INTERMEDIATE UNIT	PT - REGULAR ED - OCTOBER 2020	\$200.25
		PT - SPECIAL ED - OCTOBER 2020	\$1,735.50
		OT - REGULAR ED - OCTOBER 2020	\$1,155.25
		OT - SPECIAL ED - OCTOBER 2020	\$20,156.75
		TRANSPERFECT RENEWAL	\$120.00
GLA21	GLADE RUN LUTHERAN SERVICES	TT - DECEMBER 2020 SPEECH THERAPY	\$255.00
		TT - DECEMBER 20 OCCUP THERAPY ASSIST	\$6.40
WES36	WESTERN PA SCHOOL FOR BLIND CHILDREN	SK - 11/1/20 - 11/10/20	\$800.00
Total for 322 Prof Education Serv-iu			\$24,429.15
323 Professional Educational Services - Other Educationa			
GRA66	GRADE POINT RESOURCES LLC	MARCH BEHAVIOR SPECIALISTS	\$15,480.00
MAX53	MAXIM HEALTHCARE SERVICES, INC.	1/11/21 - 1/22/21	\$504.00
CHI31	THE CHILDREN'S INSTITUTE	TK - TEACHER AIDE SERVICES 12/1/20-12/31/20	\$4,352.00
Total for 323 Professional Educational Services - Other Educationa			\$20,336.00
329 Professional Educational Services - Other			
MAX53	MAXIM HEALTHCARE SERVICES, INC.	12/21/20 - 12/23/20	\$1,278.75
		12/14/20 - 12/18/20	\$2,117.50
		1/4/21 - 1/8/21	\$2,161.50
		1/11/21 - 1/22/21	\$4,381.85
Total for 329 Professional Educational Services - Other			\$9,939.60
330 Purch Other Prof Svc			
AMC22	AMCA SYSTEMS, LLC	RETIREE BILLING	\$860.00
MIL11	BOROUGH OF MILLVALE	CROSSING GUARDS JULY THROUGH DECEMBER 2020	\$4,114.68
QUE01	QUEST DIAGNOSTICS	PURCH OTHER PROF SVC	\$35.50
RES06	RESERVE TOWNSHIP	CROSSING GUARDS FOR OCTOBER THROUGH DECEMBER 2020	\$1,101.26
MSZ01	SUSAN ELIZABETH MSZYCO	RH & HM - FULL ASSESSMENTS AND RE-EVALUATION REPORTS	\$1,000.00
TUC08	TUCKER ARENSBERG, PC	PERSONNEL	\$495.00
		GENERAL	\$4,984.50
		RETAINER	\$850.00
		SPECIAL ED MATTERS	\$16.50
Total for 330 Purch Other Prof Svc			\$13,457.44
332 Deliquent			
PEN21	PA MUNICIPAL SVC CO	DELINQUENT REAL ESTATE - 2019 - SHALER	\$2,886.00
		DELINQUENT REAL ESTATE - 2019 - ETNA	\$852.00
		DELINQUENT REAL ESTATE - 2019 - RESERVE	\$960.00
		DELINQUENT REAL ESTATE - 2019 - MILLVALE	\$1,482.00

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PEN21	PA MUNICIPAL SVC CO	DECEMBER 2020	\$100.00
		DECEMBER 2020	\$73.93
TUC08	TUCKER ARENSBERG, PC	Legal Services-Deliquent-Solicitor Collections	\$1,627.50
		Legal Services-Deliquent-Solicitor Collections	\$8,326.08
Total for 332 Deliquent			\$16,307.51
333 Tax Appeal-legal			
		2020 TAX ASSESSMENT APPEALS	\$9,826.50
335 Tax Billing Costs			
AIU00	ALLEGHENY INTERMEDIATE UNIT	ACT 1 MAILING ADMINISTRATION FEE	\$150.00
PIT59	PITTSBURGH MAILING	ACT 1 MAILING 2020	\$1,337.29
Total for 335 Tax Billing Costs			\$1,487.29
350 Security/safety Services			
CAP15	CAPITAL ASSET PROTECTION INC.	1/17/21 - 1/23/21	\$377.76
		1/24/21 - 1/30/21	\$503.68
		1/17/21 - 1/23/21	\$1,664.76
		1/24/21 - 1/30/21	\$2,219.68
		1/24/21 - 1/30/21	\$519.42
		1/17/21 - 1/23/21	\$385.63
MIL11	BOROUGH OF MILLVALE	SCHOOL RESOURCE OFFICER FOR 2020-2021 SCHOOL YEAR	\$56,628.00
Total for 350 Security/safety Services			\$62,298.93
360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			
LD12	LEZLIE DELVECCHIO-MARKS	REIMBURSEMENT-65TH ANNUAL CONF PSCA - 12/3 & 4, 2020	\$55.00
PAS16	PASBO	SL - REGISTRATION FEE VIRTUAL CONFERENCE 3/17, 3/19, 3/23 &	\$200.00
Total for 360 EMPLOYEE TRAINING/ DEVELOPMENT SERV			\$255.00
430 Repairs/maintenance			
CPR21	CPR SIMPLICITY, LLC	AED BATTERY EXCHANGE	\$202.00
HOM14	HOME DEPOT CREDIT SERVICES	MAINT - REPAIRS - MIDDLE SCHOOL	\$80.00
HOR22	HORIZON INFORMATION SERVICES	Misc Athletics - REPAIRS/MAINTENANCE	\$1,120.00
Total for 430 Repairs/maintenance			\$1,402.00
431 Preventive Maintenance			
AGX06	AGX INC	Operation/bldg Svc - Preventive Maintenance	\$190.00
		Operation/bldg Svc - Preventive Maintenance	\$190.00
		Operation/bldg Svc - Preventive Maintenance	\$190.00
		Operation/bldg Svc - Preventive Maintenance	\$190.00
		Operation/bldg Svc - Preventive Maintenance	\$190.00
		Operation/bldg Svc - Preventive Maintenance	\$190.00
ALL45	ALLEGHENY FENCE CONSTRUCTION CO INC	Operation/bldg Svc - Preventive Maintenance	\$2,840.00
ALT03	ALTERNATIVE POWER SOURCES, INC	Operation/bldg Svc - Preventive Maintenance	\$522.00
BUG01	BUGS-B-GONE	Operation/bldg Svc - Preventive Maintenance	\$44.00
		Operation/bldg Svc - Preventive Maintenance	\$44.00
		Operation/bldg Svc - Preventive Maintenance	\$44.00

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Release Dates 08/31/07 - 06/10/21

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Vendor#	Vendor Name	Description	Amount
BUG01	BUGS-B-GONE	Operation/bldg Svc - Preventive Maintenance	\$44.00
		Operation/bldg Svc - Preventive Maintenance	\$44.00
		Operation/bldg Svc - Preventive Maintenance	\$49.00
		Operation/bldg Svc - Preventive Maintenance	\$57.00
		Operation/bldg Svc - Preventive Maintenance	\$47.00
BUI09	BUILDERS HARDWARE	Operation/bldg Svc - Preventive Maintenance	\$2,250.37
CAP52	CAPITAL TECHNOLOGIES, INC.	Operation/bldg Svc - Preventive Maintenance	\$34.17
		Operation/bldg Svc - Preventive Maintenance	\$34.17
		Operation/bldg Svc - Preventive Maintenance	\$34.17
		Operation/bldg Svc - Preventive Maintenance	\$34.17
		Operation/bldg Svc - Preventive Maintenance	\$34.17
		Operation/bldg Svc - Preventive Maintenance	\$34.17
		Operation/bldg Svc - Preventive Maintenance	\$34.17
		Operation/bldg Svc - Preventive Maintenance	\$170.81
		Operation/bldg Svc - Preventive Maintenance	\$34.17
		CER12	CERTIFIED LIFT SPECIALIST, INC.
CIN12	CINTAS	Operation/bldg Svc - Preventive Maintenance	\$14.27
		Operation/bldg Svc - Preventive Maintenance	\$71.04
		Operation/bldg Svc - Preventive Maintenance	\$95.88
		Operation/bldg Svc - Preventive Maintenance	\$40.84
		Operation/bldg Svc - Preventive Maintenance	\$102.84
		Operation/bldg Svc - Preventive Maintenance	\$111.67
		Operation/bldg Svc - Preventive Maintenance	\$104.22
		Operation/bldg Svc - Preventive Maintenance	\$104.22
		Operation/bldg Svc - Preventive Maintenance	\$86.04
		CUD01	CUDDY ROOFING, INC.
CWM01	CWM ENVIRONMENTAL	Operation/bldg Svc - Preventive Maintenance	\$81.97
		Operation/bldg Svc - Preventive Maintenance	\$95.32
		Operation/bldg Svc - Preventive Maintenance	\$95.32
		Operation/bldg Svc - Preventive Maintenance	\$95.32
		Operation/bldg Svc - Preventive Maintenance	\$95.39
		Operation/bldg Svc - Preventive Maintenance	\$95.39
		Operation/bldg Svc - Preventive Maintenance	\$108.79
		Operation/bldg Svc - Preventive Maintenance	\$108.79
ELT04	ELTECH SECURITY SYSTEMS INC	Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$90.00
		Security Svcs - Preventive Maintenance	\$75.00
		Security Svcs - Preventive Maintenance	\$90.00
		Security Svcs - Preventive Maintenance	\$165.00
		GRI01	E H GRIFFITH INC
HOR22	HORIZON INFORMATION SERVICES	Operation/bldg Svc - Preventive Maintenance	\$120.00
HUC54	HUCKESTEIN MECHANICAL SERVICE, INC.	Operation/bldg Svc - Preventive Maintenance	\$887.36
		Operation/bldg Svc - Preventive Maintenance	\$362.50
JTT02	J & T TIRE CO., INC	Operation/bldg Svc - Preventive Maintenance	\$13.48
MOB23	MOBILE MINI	Operation/bldg Svc - Preventive Maintenance	\$75.00
		Operation/bldg Svc - Preventive Maintenance	\$83.36
		Operation/bldg Svc - Preventive Maintenance	\$67.00
		Operation/bldg Svc - Preventive Maintenance	\$67.00

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MRJ03	MR JOHN OF PITTSBURGH	Operation/bldg Svc - Preventive Maintenance	\$115.00
		Operation/bldg Svc - Preventive Maintenance	\$125.00
		Operation/bldg Svc - Preventive Maintenance	\$230.00
PES06	PESTCO INC	Operation/bldg Svc - Preventive Maintenance	\$65.00
		Operation/bldg Svc - Preventive Maintenance	\$65.00
		Operation/bldg Svc - Preventive Maintenance	\$40.00
		Operation/bldg Svc - Preventive Maintenance	\$30.00
		Operation/bldg Svc - Preventive Maintenance	\$85.00
		Operation/bldg Svc - Preventive Maintenance	\$85.00
		Operation/bldg Svc - Preventive Maintenance	\$120.00
		Operation/bldg Svc - Preventive Maintenance	\$120.00
		Operation/bldg Svc - Preventive Maintenance	\$120.00
		Operation/bldg Svc - Preventive Maintenance	\$255.55
		Operation/bldg Svc - Preventive Maintenance	\$255.55
		Operation/bldg Svc - Preventive Maintenance	\$200.00
		Operation/bldg Svc - Preventive Maintenance	\$200.00
ROS06	ROSSI FLOOR TECHNOLOGIES	Operation/bldg Svc - Preventive Maintenance	\$16.39
		Operation/bldg Svc - Preventive Maintenance	\$203.00
VET44	VETTORI'S	Operation/bldg Svc - Preventive Maintenance	\$644.45
WAV51	WAVES EQUIPMENT SOURCE, INC.	Care&upkeep Of Grounds - Preventive Maintenance	\$10.00
		REPAIR LEAF BLOWER	\$95.04
Total for 431 Preventive Maintenance			\$16,133.08
432 Repairs & Maintenance Svc			
RAY01	RAYBURG APPLIANCE SERVICE, INC.	REPAIRS&MAINTENANCESVC	\$103.00
		Operation/bldg Svc - Repairs & Maintenance Svc	\$331.99
		REPAIRS & MAINTENANCE SVC	\$217.50
Total for 432 Repairs & Maintenance Svc			\$652.49
433 Repairs & Maintenance Srvcs Vehi			
JTT02	J & T TIRE CO., INC	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$96.09
		Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$243.67
		Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$563.68
		Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$110.44
SCH74	SCHULTS FORD LINCOLN, INC	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$61.25
Total for 433 Repairs & Maintenance Srvcs Vehi			\$1,075.13
438 Maint&repair Infor Tech Eq/infra			
AG54	ASSETGENIE, INC	MAINT&REPAIR INFOR TECH EQ/INFRA - ELEM SCHOOL	\$89.00
		MAINT&REPAIR INFOR TECH EQ/INFRA - ELEM SCHOOL	\$178.00
		MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$89.00
Total for 438 Maint&repair Infor Tech Eq/infra			\$356.00
442 Rental-equip&vehicles			
DEA06	DEAR JOHN INC.	RENTAL-EQUIP&VEHICLES	\$62.50
MAI52	QUADIENT LEASING USA, INC.	11-28-20 - 2-27-21	\$1,020.75
		11/08/2020 - 02/07/2021	\$760.89
Total for 442 Rental-equip&vehicles			\$1,844.14

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513 Stdnt Tran Svcc-cont			
ABC57	ABC TRANSIT, INC	STUDENT TRANSPORT-PUBLIC	\$76,965.79
		STUDENT TRANSPORT-BEATTIE TECH	\$4,738.25
		STUDENT TRANSPORT-NON-PUBLIC	\$77,462.89
		STUDENT TRANSPORT-SPECIAL EDUC	\$88,307.20
		Total for 513 Stdnt Tran Svcc-cont	\$247,474.13
538 Telecommunications			
CON90	CONSOLIDATED COMMUNICATIONS	1/16/21 - 2/15/21	\$266.21
		1/16/21 - 2/15/21	\$133.11
		1/16/21 - 2/15/21	\$133.11
		1/16/21 - 2/15/21	\$166.37
		1/16/21 - 2/15/21	\$66.55
		1/16/21 - 2/15/21	\$145.60
		1/16/21 - 2/15/21	\$715.09
		1/16/21 - 2/15/21	\$499.82
		1/16/21 - 2/15/21	\$642.81
		1/16/21 - 2/15/21	\$333.51
		Total for 538 Telecommunications	\$3,102.18
561 Tuition/lea W/i State			
YMCA56	YMCA OF GREATER PITTSBURGH	JB - 2020 SPENCER FAMILY Y - CAMP AIM - VIRTUAL	\$400.00
562 Tuition Payments To Charter Schools			
ENV55	ENVIRONMENTAL CHARTER SCHOOL	TUITION TO CHARTER SCHOOLS - ELEMENTARY - THROUGH JANUARY 20	\$23,963.43
LPP99	LINCOLN PARK PERFORMING ARTS CHART	Instruction-Regular Program - Tuition Payments To Charter Sc	\$3,494.13
PAS01	PASSPORT ACADEMY CHARTER SCHOOL	Learning Support-Public - Tuition Payments To Charter School	\$23,772.78
		Total for 562 Tuition Payments To Charter Schools	\$51,230.34
563 Tuition/private Sch			
GLA21	GLADE RUN LUTHERAN SERVICES	TT - DECEMBER 2020 - ASD CLASSROOM	\$4,023.73
		JB - DECEMBER 2020 - TRANSITIONS SVCS	\$3,315.00
		ML - DECEMBER 2020 - DAY STUDENT	\$3,005.60
		AM - DECEMBER 2020 - DAY LIFE SKILLS	\$3,298.51
		Total for 563 Tuition/private Sch	\$13,642.84
567 Tuition To Appr Priv Sch (APS)			
CHI31	THE CHILDREN'S INSTITUTE	BV, JM, JF 2/1/21 - 2/28/21	\$21,645.75
569 Tuition - Other			
PAC02	PA CONNECTING COMMUNITIES	AR - TRANSITION SERVICES DECEMBER 2020	\$6,540.00
SHA03	UPMC	JK - 11/1/20 - 12/4/20	\$1,575.00
		WB - 12/1/20 - 12/11/20	\$600.00
		PL & MP - 10/1/20 - 11/30/20	\$900.00
		Total for 569 Tuition - Other	\$9,615.00

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582 Travel Teachers Inter District			
EH13	ERIKA CARSON	OCTOBER & NOVEMBER MILEAGE	\$56.35
01KB	KATHLEEN BAUER NEWPORT	AUGUST THROUGH DECEMBER MILEAGE	\$161.29
SR35	SHIRLEY RANKIN	MILEAGE - JANUARY THROUGH MARCH 2020	\$34.62
		MILEAGE FOR OCTOBER THROUGH NOVEMBER 20TH	\$20.12
		MILEAGE - JANUARY THROUGH MARCH 2020	\$34.61
		MILEAGE FOR OCTOBER THROUGH NOVEMBER 20TH	\$20.13
01LT	LISA TAGMYER	MILEAGE 11/23/20 - 12/22/20	\$31.51
Total for 582 Travel Teachers Inter District			\$358.63
584 Travel Inter-District			
JK01	JOHN KAIB	JANUARY MILEAGE	\$211.28
599 Misc Purchased Services			
82APC	SHALER AREA HIGH SCHOOL	BOYS BASKETBALL ARBITER PAYMENTS	\$2,496.00
		GIRLS BASKETBALL ARBITER PAYMENTS	\$2,276.00
		SWIM OFFICIALS	\$504.00
		WRESTLING OFFICIALS	\$834.00
		ARBITER PROCESSING FEES	\$111.90
Total for 599 Misc Purchased Services			\$6,221.90
610 General Supplies			
JA31	JESSICA ALEXANDER	REIMBURSEMENT FOR EBOOK FOR LATIN COURSE	\$19.81
AMA12	AMAZON.COM	PUPIL PERS - GEN SUP - ELEM	\$112.95
		PUPIL PERS - GEN SUP - ELEM	\$47.84
		School Library Services - General Supplies	\$26.94
		School Library Services - General Supplies	\$58.99
		School Library Services - General Supplies	\$7.48
		School Library Services - General Supplies	\$74.72
		School Library Services - General Supplies	\$58.99
		MARZOLF - GENERAL SUPPLIES	\$114.02
		MAINT - GEN SUP - ELEM SCH	\$653.01
		Swimming - Boys & Girls - GENERAL SUPPLIES	\$33.59
APP14	APPLE INC.	SUPPLIES - MIDDLE SCHOOL ART	\$49.00
AQU01	AQUA CLEAN COMPANY INC	MAINT - GEN SUP - ELEM SCH	\$119.45
AQU02	AQUA FILTER FRESH INC	GENERAL SUPPLIES - ELEM SCHOOL	\$32.45
COM05	AmCom	GENERAL SUPPLIES	\$945.00
A*9107	BARNES & NOBLE	Regular Instruction-Federal Prog - General Supplies	\$299.40
BLI01	BLICK ART MATERIALS	MIDDLE/ELEM - GENERAL SUPPLIES ART	\$43.20
BUI09	BUILDERS HARDWARE	MAINT - GEN SUP - ELEM SCH	\$20.40
		MAINT - GEN SUP - MS	\$2,250.37
		MAINT - GEN SUP - MS	\$950.00
CEN11	CENTURY SPORTS, INC.	Basketball - Boys - GENERAL SUPPLIES	\$810.90
		Volleyball - Girls - GENERAL SUPPLIES	\$131.13
		Wrestling - GENERAL SUPPLIES	\$448.17
COL23	COLT PLUMBING SPECIALTIES	MAINT - GEN SUP - HS	\$425.68
COM28	COMPUCOM, INC	GENERAL SUPPLIES - HIGH SCHOOL	\$290.89
EMB01	EMBI TEC	SUPPLIES - HS SCIENCE	\$380.00
EQU16	EQUIPARTS CORPORATION	MAINT - GEN SUP - ELEM SCH	\$13.68
		MAINT - GEN SUP - MS	\$301.62

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FER01	FERGUSON ENTERPRISES INC #1480	MAINT - GEN SUP - HS	\$66.24
FIL21	FILTECH, INC.	MAINT - GEN SUP - RESERVE	\$162.08
GRA01	GRAINGER	MAINT - GEN SUP - B&G	\$113.25
		MAINT - GEN SUP - B&G	\$83.40
		MAINT - GEN SUP - RESERVE	\$397.40
		MAINT - GEN SUP - ELEM SCH	\$232.82
		MAINT - GEN SUP - ELEM SCH	\$115.65
		MAINT - GEN SUP - ELEM SCH	\$129.95
		MAINT - GEN SUP - ELEM SCH	\$14.83
		MAINT - GEN SUP - HS	\$117.89
		MAINT - GEN SUP - MS	\$55.09
		Operation/bldg Svc - General Supplies	\$187.94
		Operation/bldg Svc - General Supplies	\$569.50
		Operation/bldg Svc - General Supplies	\$757.43
GER12	H GERHARDT SUPPLY	MAINT - GEN SUP - B&G	\$44.42
		Operation/bldg Svc - General Supplies	\$844.46
		Operation/bldg Svc - General Supplies	\$844.46
		Operation/bldg Svc - General Supplies	\$844.46
		Operation/bldg Svc - General Supplies	\$844.46
		Operation/bldg Svc - General Supplies	\$844.46
		Operation/bldg Svc - General Supplies	\$1,691.20
HAS01	D HASTINGS CO INC	MAINT - GEN SUP - MARZOLF	\$22.49
		MAINT - GEN SUP - RESERVE	\$3.79
		MAINT - GEN SUP - ELEM SCH	\$17.28
		MAINT - GEN SUP - ELEM SCH	\$30.47
		MAINT - GEN SUP - HS	\$49.62
		MAINT - GEN SUP - HS	\$11.77
		MAINT - GEN SUP - HS	\$27.92
		MAINT - GEN SUP - HS	\$6.54
		MAINT - GEN SUP - MS	\$14.56
HOM14	HOME DEPOT CREDIT SERVICES	EDUC - SUPPLIES - HS TECH ED	\$103.30
		MAINT - GEN SUP - B&G	\$27.96
		MAINT - GEN SUP - ELEM SCH	\$10.40
		MAINT - GEN SUP - HS	\$199.05
HAM23	INSTITUTIONAL DIVERSIFIED	Operation/bldg Svc - General Supplies	\$165.00
CEI06	INTERIOR SUPPLY PITTSBURGH	MAINT - GEN SUP - RESERVE	\$253.44
		MAINT - GEN SUP - ELEM SCH	\$1,415.68
JON13	JONES SCHOOL SUPPLY CO, INC	BURCHFIELD - PHYS ED SUPPLIES	\$211.95
		MARZOLF-PHYS ED SUPPLIES	\$211.95
		RESERVE-PHYS ED SUPPLIES	\$211.95
		SCOTT-PHYS ED SUPPLIES	\$211.96
MED02	MEDCO SUPPLY CO	Misc Athletics - GENERAL SUPPLIES	\$16.46
NAP21	NAPA AUTO/TRUCK PARTS OF ETNA	MAINT - GEN SUP - ELEM SCH	\$107.94
		MAINT - GEN SUP - ELEM SCH	\$-18.00
		MAINT - GEN SUP - ELEM SCH	\$181.76
		MAINT - GEN SUP - HS	\$-9.00
		MAINT - GEN SUP - HS	\$2,336.00
		MAINT - GEN SUP - HS	\$549.44
		MAINT - GEN SUP - HS	\$33.75
		VEHICLE - GEN SUP	\$14.99
		VEHICLE - GEN SUP	\$26.28

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NAP21	NAPA AUTO/TRUCK PARTS OF ETNA	VEHICLE - GEN SUP	\$259.38
		VEHICLE - GEN SUP	\$47.95
NAT41	NATALE SPORTING GOODS	Basketball - Girls - GENERAL SUPPLIES	\$663.20
NAT62	NATIONAL ART & SCHOOL SUPPLIES INC.	GENERAL SUPPLIES - RESERVE	\$58.52
		GENERAL SUPPLIES - RESERVE	\$14.40
		RESERVE - GENERAL SUPPLIES ART	\$4.40
NIC06	NICKLAS SUPPLY	MAINT - GEN SUP - ELEM SCH	\$9.43
OFF03	OFFICE DEPOT	GENERAL SUPPLIES - SCOTT	\$325.00
		MIDDLE/ELEM - GENERAL SUPPLIES	\$18.98
		MIDDLE/ELEM - GENERAL SUPPLIES	\$33.11
		HS - GENERAL SUPPLIES	\$10.98
		HS - GENERAL SUPPLIES	\$6.57
		HS - GENERAL SUPPLIES	\$56.30
		Misc Activities - GENERAL SUPPLIES	\$76.99
		Misc Activities - GENERAL SUPPLIES	\$203.99
PIT12	PITTSBURGH CARTRIDGE CO	PUPIL PERS - GEN SUP - ELEM	\$105.00
PIT56	PITTSBURGH TROPHY CO.	BOARD SVC - GENERAL SUPPLIES	\$27.45
PPG56	PPG ARCHITECTURAL FINISHES	MAINT - GEN SUP - BURCHFIELD	\$20.46
		MAINT - GEN SUP - BURCHFIELD	\$102.44
		MAINT - GEN SUP - MARZOLF	\$37.32
		MAINT - GEN SUP - RESERVE	\$103.62
		MAINT - GEN SUP - HS	\$127.52
		MAINT - GEN SUP - HS	\$202.20
		MAINT - GEN SUP - HS	\$229.13
		MAINT - GEN SUP - HS	\$355.92
		MAINT - GEN SUP - MS	\$67.18
SAS04	S&S WORLDWIDE	MARZOLF-PHYS ED SUPPLIES	\$61.23
		SUPPLIES - MIDDLE SCHOOL PHY ED	\$17.55
SCH44	SCHAEDLER YESCO	MAINT - GEN SUP - SCOTT	\$251.34
		MAINT - GEN SUP - ELEM SCH	\$78.64
		MAINT - GEN SUP - ELEM SCH	\$41.94
		MAINT - GEN SUP - HS	\$22.49
SCH56	SCHOOL SPECIALTY, LLC	MIDDLE/ELEM - GENERAL SUPPLIES ART	\$41.17
		MIDDLE/ELEM - GENERAL SUPPLIES ART	\$55.04
SCO06	SCOTT ELECTRIC	MAINT - GEN SUP - HS	\$161.71
SHA07	SHALER AREA CAFETERIA ACCT	HIGH SCHOOL FACS JANUARY 2021	\$41.75
		10-9-21 HIGH SCHOOL COOKING CLASS	\$31.55
		10-27-2021 COOKING CLASS HIGH SCHOOL	\$53.50
		MONTH OF NOVEMBER ITEMS - HIGH SCHOOL COOKING CLASS	\$65.15
SHI01	SHIFFLER	MAINT - GEN SUP - ELEM SCH	\$156.47
		MAINT - GEN SUP - HS	\$156.47
STA11	STANDARD STATIONERY SUPPLY CO	FINANCIAL - GENERAL SUPPLIES	\$1.32
STA08	STAPLES BUSINESS CREDIT	GENERAL SUPPLIES - SCOTT	\$523.48
		SUPPLIES - SCOTT PSSA/NCLB	\$114.20
		Operation/bldg Svc - General Supplies	\$539.90
		Operation/bldg Svc - General Supplies	\$539.90
STE21	STERATORE SANITARY SUPPLY	MAINT - GEN SUP - SCOTT	\$147.40
SUN56	SUNBURY CONTROLS, INC.	MAINT - GEN SUP - B&G	\$58.50
		MAINT - GEN SUP - SCOTT	\$161.36
		MAINT - GEN SUP - ELEM SCH	\$141.75

Shaler Area School District
SUPPLEMENT C.1A 2-17-21 B 2020-2021

Release Dates 08/31/07 - 06/10/21

Vendor # 01BB - rai21

Invoice # #2 - WPICC-006915

Vendor#	Vendor Name	Description	Amount
SUN56	SUNBURY CONTROLS, INC.	MAINT - GEN SUP - HS	\$245.22
		MAINT - GEN SUP - HS	\$230.84
GT31	GEORGE TEPHICH	REIMBURSEMENT FOR SUPPLIES	\$55.00
THE03	THERMOFLO EQUIPMENT COMPANY INC	MAINT - GEN SUP - MARZOLF	\$28.60
USP54	U S PLASTIC CORP	EDUC - SUPPLIES - HS TECH ED	\$128.22
WES27	WESTMORELAND INTERMEDIATE UNIT	20-21 MERP ANNUAL FEE & USER ACCESS FEE	\$1,260.00
WES32	WEST PENN LACO INC	EDUC - SUPPLIES - HS TECH ED	\$34.65
		MAINT - GEN SUP - MS	\$48.76
Total for 610 General Supplies			\$32,790.31
611 Uniforms			
CEN11	CENTURY SPORTS, INC.	Cross Country - Coed - UNIFORMS	\$314.90
622 Electricity			
SHA11	TOWNSHIP OF SHALER	Electricity - ELEM SCHOOL	\$80.55
626 Gasoline			
ABC57	ABC TRANSIT, INC	DIESEL FUEL	\$-13,722.99
PET52	PETROLEUM TRADERS CORP	DIESEL FUEL inv 1617748	\$13,722.99
Total for 626 Gasoline			\$0.00
640 Books			
CRA57	CRABTREE PUBLISHING CO	LIBRARY - BOOKS - SCOTT	\$307.20
		LIBRARY - BOOKS - SCOTT	\$80.00
EBS02	EBSCO INFORMATION SERVICES	LIBRARY - BOOKS - SCOTT	\$121.62
		LIBRARY - BOOKS - ELEM SCHOOL	\$214.86
FOL01	FOLLETT SCHOOL SOLUTIONS, INC.	LIBRARY - BOOKS - MARZOLF	\$117.54
		LIBRARY - BOOKS - SCOTT	\$838.34
		LIBRARY - BOOKS - SCOTT	\$182.82
		LIBRARY - BOOKS - SCOTT	\$382.58
		LIBRARY - BOOKS - ELEM SCHOOL	\$1,221.24
		LIBRARY - BOOKS - ELEM SCHOOL	\$2,143.03
		LIBRARY - BOOKS - ELEM SCHOOL	\$33.55
		LIBRARY - BOOKS - HS	\$705.58
		LIBRARY - BOOKS - MIDDLE SCHOOL	\$431.71
ROU06	ROURKE PUBLISHING GROUP	LIBRARY - BOOKS - BURCHFIELD	\$37.90
		LIBRARY - BOOKS - RESERVE	\$37.90
Total for 640 Books			\$6,855.87
648 Books&periodicals On Elec Media			
LER06	LEARNER PUBLICATIONS GROUP	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - SCOTT	\$564.22
650 Supplies & Fees Technology Related			
AMA12	AMAZON.COM	SOFTWARE SUPPLIES & LICENSING - RESERVE	\$56.98
		SOFTWARE SUPPLIES & LICENSING - RESERVE	\$141.80
AMC04	AmCom	SOFTWARE SUPPLIES & LICENSING	\$630.80
DES56	DESIGN SCIENCE	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$537.60
JD01	JONATHAN DOLNY	REIMBURSEMENT FOR PROSOFT SSL CERT	\$369.99
PIT12	PITTSBURGH CARTRIDGE CO	Software, Supplies & Licensing	\$180.00
Total for 650 Supplies & Fees Technology Related			\$1,917.17

Shaler Area School District
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Vendor # 01BB - rai21

Vendor#	Vendor Name	Description	Amount
750 Equip-original & Addl			
AMA12	AMAZON.COM	Misc Athletics - EQUIP-ORIGINAL&ADDL	\$429.94
		Misc Athletics - EQUIP-ORIGINAL&ADDL	\$214.97
MED02	MEDCO SUPPLY CO	Misc Athletics - EQUIP-ORIGINAL&ADDL	\$156.35
Total for 750 Equip-original & Addl			\$801.26
752 Capital Equipment - Original And Additional			
RIF03	RIFTON EQUIPMENT	ELEMENTARY - EQUIP-ORIGINAL & ADDL	\$90.00
758 Capital New Hardware Software			
CDW41	CDW GOVERNMENT	END-USER NEW EQ&LONG-TERM SOFTWARE - ELEM SCH	\$33.00
		END-USER NEW EQ&LONG-TERM SOFTWARE - ELEM SCH	\$99.00
OFF03	OFFICE DEPOT	School Library Services - End-user New Eq&long-term Software	\$449.99
Total for 758 Capital New Hardware Software			\$581.99
760 Equipment-replacement			
AMA12	AMAZON.COM	Swimming - Boys & Girls - Equipment-replacement	\$798.00
810 Dues & Fees			
EG35	ELOISE MILLIGAN	REIMBURSE FOR PAYMENT FOR WEBINAR ON 7/8/20	\$20.00
		REIMBURSE FOR PAYMENT OF PA ASCD MEMBERSHIP DUES	\$65.00
NAT42	NATIONAL LOCKSMITH INSTITUTE	BLDG OPERATIONS - DUES & FEES	\$1,195.00
82APC	SHALER AREA HIGH SCHOOL	BOWLING LANE FEES	\$559.50
A*9092	WPCTE ENGLISH FESTIVAL	REGISTRATION FOR 2021 VIRTUAL ENGLISH FESTIVAL	\$60.00
Total for 810 Dues & Fees			\$1,899.50
860 Grants-community Svc			
LUD44	SHERRI LUDWIG	REIMBURSEMENT FOR BACKPACK INITIATIVE SUPPLIES FROM SAMS CLU	\$392.40
880 Refund/prior Yr Recpt			
MUL08	CONNOR MULLIGAN	REFUND FOR TAX YEAR 2020	\$35.92
		REFUND FOR TAX YEAR 2019	\$25.63
WIL32	DENVER & KRISTI WILLIAMS	REFUND FOR TAX YEAR 2019	\$332.08
NUM14	REGINA NUMRICH	REFUND FOR TAX YEAR 2019	\$345.92
		REFUND FOR TAX YEAR 2019	\$1,528.96
PR116	THOMAS & ANITA PRICE	REFUND FOR TAX YEAR 2020	\$32.28
TAL23	ABRAHAM L TALEB	REFUND FOR TAX YEAR 2019	\$166.04
Total for 880 Refund/prior Yr Recpt			\$2,466.83
Total for Fund 10			\$584,894.24
20-21	\$584,894.24	Report Total	\$584,894.24

Shaler Area School District
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	Account Number	Description	Amount
ABC57	ABC TRANSIT INC.		
	ABC TRANSIT, INC		
	10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$76,965.79
	10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$4,738.25
	10-2720.626.000.00.00/2720626	DIESEL FUEL	\$-13,722.99
	10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$77,462.89
	10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$88,307.20
		Vendor Total	\$233,751.14
AG54	AG IREPAIR		
	ASSETGENIE, INC		
	10-1110.438.000.19.00/1143819	MAINT&REPAIR INFOR TECH EQ/INFRA - ELEM SCHOOL	\$89.00
	10-1110.438.000.19.00/1143819	MAINT&REPAIR INFOR TECH EQ/INFRA - ELEM SCHOOL	\$178.00
	10-1110.438.000.31.00/1143831	MAINT&REPAIR INFOR TECH EQ/INFRA - HIGH SCHOOL	\$89.00
		Vendor Total	\$356.00
AGX06	AGX INC		
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$190.00
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$190.00
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$190.00
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$190.00
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$190.00
		Vendor Total	\$950.00
AIU00	ALLEGHENY INTERMED. UNIT		
	ALLEGHENY INTERMEDIATE UNIT		
	10-1260.322.000.00.00/1263220	PT - REGULAR ED - OCTOBER 2020	\$200.25
	10-1260.322.000.00.55/126032255	PT - SPECIAL ED - OCTOBER 2020	\$1,735.50
	10-1261.322.000.00.00/126132200	OT - REGULAR ED - OCTOBER 2020	\$1,155.25
	10-1261.322.000.00.55/126132255	OT - SPECIAL ED - OCTOBER 2020	\$20,156.75
	10-1290.322.000.10.00/129032210	TRANSPERFECT RENEWAL	\$120.00
	10-2330.335.000.00.00/2330335	ACT 1 MAILING ADMINISTRATION FEE	\$150.00
		Vendor Total	\$23,517.75
JA31	JESSICA ALEXANDER		
	10-1110.610.000.35.06/6103506	REIMBURSEMENT FOR EBOOK FOR LATIN COURSE	\$19.81
ALL45	ALLEGHENY FENCE CONSTRUCTION CO INC		
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$2,840.00
ALT03	ALTERNATIVE POWER SOURCES, INC		
	10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$522.00
AMA12	AMAZON.COM		
	10-1110.650.000.14.00/1161814	SOFTWARE SUPPLIES & LICENSING - RESERVE	\$56.98
	10-1110.650.000.14.00/1161814	SOFTWARE SUPPLIES & LICENSING - RESERVE	\$141.80
	10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$112.95
	10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$47.84
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$26.94
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$58.99
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$7.48
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$74.72
	10-2250.610.000.10.00/225061010	School Library Services - General Supplies	\$58.99
	10-2440.610.000.13.00/244061013	MARZOLF - GENERAL SUPPLIES	\$114.02
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$653.01
	10-3280.610.000.00.00/3280610	Swimming - Boys & Girls - GENERAL SUPPLIES	\$33.59
	10-3280.760.000.00.00/3280760	Swimming - Boys & Girls - Equipment-replacement	\$798.00
	10-3299.750.000.00.00/3299750	Misc Athletics - EQUIP-ORIGINAL&ADDL	\$429.94
	10-3299.750.000.00.00/3299750	Misc Athletics - EQUIP-ORIGINAL&ADDL	\$214.97

Shaler Area School District
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Account Number	Description	Amount
	Vendor Total	\$2,830.22
AMC22	AMCA SYSTEMS, LLC	
10-2519.330.000.00.00/2510330	RETIREE BILLING	\$860.00
AMC04	AmCom	
10-2818.650.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$630.80
APP14	APPLE INC.	
10-1110.610.000.35.02/6103502	SUPPLIES - MIDDLE SCHOOL ART	\$49.00
AQU01	AQUA CLEAN COMPANY INC	
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$119.45
AQU02	AQUA FILTER FRESH INC	
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$32.45
A*9107	BARNES & NOBLE	
10-1190.610.411.14.00/119061041114	Regular Instruction-Federal Prog - General Supplies	\$299.40
BLI01	BLICK ART MATERIALS	
10-1110.610.000.19.02/6101902	MIDDLE/ELEM - GENERAL SUPPLIES ART	\$43.20
BUG01	BUGS-B-GONE	
10-2620.431.000.01.23/26204310123	Operation/bldg Svc - Preventive Maintenance	\$44.00
10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$44.00
10-2620.431.000.13.23/26204311323	Operation/bldg Svc - Preventive Maintenance	\$44.00
10-2620.431.000.14.23/26204311423	Operation/bldg Svc - Preventive Maintenance	\$44.00
10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$44.00
10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$49.00
10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$57.00
10-2620.431.000.35.23/26204313523	Operation/bldg Svc - Preventive Maintenance	\$47.00
	Vendor Total	\$373.00
BUI09	BUILDERS HARDWARE	
10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$2,250.37
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$20.40
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$2,250.37
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$950.00
	Vendor Total	\$5,471.14
CAP15	CAPITAL ASSET PROTECTION INC.	
10-2660.350.000.19.00/266035019	1/17/21 - 1/23/21	\$377.76
10-2660.350.000.19.00/266035019	1/24/21 - 1/30/21	\$503.68
10-2660.350.000.31.00/266035031	1/17/21 - 1/23/21	\$1,664.76
10-2660.350.000.31.00/266035031	1/24/21 - 1/30/21	\$2,219.68
10-2660.350.000.35.00/266035035	1/24/21 - 1/30/21	\$519.42
10-2660.350.000.35.00/266035035	1/17/21 - 1/23/21	\$385.63
	Vendor Total	\$5,670.93
CAP52	CAPITAL TECHNOLOGIES	
	CAPITAL TECHNOLOGIES, INC.	
10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$34.17
10-2620.431.000.12.00/262043112	Operation/bldg Svc - Preventive Maintenance	\$34.17
10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$34.17
10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$34.17
10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$34.17
10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$34.17
10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$170.81
10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$34.17
	Vendor Total	\$410.00

**Shaler Area School District
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	Account Number	Description	Amount
EH13	ERIKA CARSON		
	10-1241.582.000.10.00/124158210	OCTOBER & NOVEMBER MILEAGE	\$56.35
CDW41	CDW-G		
	CDW GOVERNMENT		
	10-1110.758.000.19.00/1175819	END-USER NEW EQ&LONG-TERM SOFTWARE - ELEM SCH	\$33.00
	10-1110.758.000.19.00/1175819	END-USER NEW EQ&LONG-TERM SOFTWARE - ELEM SCH	\$99.00
		Vendor Total	\$132.00
CEN11	CENTURY SPORTS, INC.		
	10-3257.610.000.00.00/3257610	Basketball - Boys - GENERAL SUPPLIES	\$810.90
	10-3262.611.000.00.00/3262611	Cross Country - Coed - UNIFORMS	\$314.90
	10-3293.610.000.00.00/3293610	Volleyball - Girls - GENERAL SUPPLIES	\$131.13
	10-3295.610.000.00.00/3295610	Wrestling - GENERAL SUPPLIES	\$448.17
		Vendor Total	\$1,705.10
CER12	CERTIFIED LIFT SPECIALIST, INC.		
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$687.50
CHI31	CHILDREN'S INSTITUTE		
	THE CHILDREN'S INSTITUTE		
	10-1233.323.000.10.00/123332310	TK - TEACHER AIDE SERVICES 12/1/20-12/31/20	\$4,352.00
	10-1270.567.000.10.00/127056710	BV, JM, JF 2/1/21 - 2/28/21	\$21,645.75
		Vendor Total	\$25,997.75
CIN12	CINTAS CORP.		
	CINTAS		
	10-2620.431.000.01.23/26204310123	Operation/bldg Svc - Preventive Maintenance	\$14.27
	10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$71.04
	10-2620.431.000.13.23/26204311323	Operation/bldg Svc - Preventive Maintenance	\$95.88
	10-2620.431.000.14.23/26204311423	Operation/bldg Svc - Preventive Maintenance	\$40.84
	10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$102.84
	10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$111.67
	10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$104.22
	10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$104.22
	10-2620.431.000.35.23/26204313523	Operation/bldg Svc - Preventive Maintenance	\$86.04
		Vendor Total	\$731.02
COL23	COLT PLUMBING SPECIALTIES		
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$425.68
COM05	COMDOC		
	AmCom		
	10-2540.610.000.00.00/2540610	GENERAL SUPPLIES	\$945.00
COM28	COMPUCOM		
	COMPUCOM, INC		
	10-1110.610.000.31.00/1161031	GENERAL SUPPLIES - HIGH SCHOOL	\$290.89
CON90	CONSOLIDATED COMMUNICATIONS		
	CONSOLIDATED COMMUNICATIONS		
	10-2620.538.000.01.00/262053801	1/16/21 - 2/15/21	\$266.21
	10-2620.538.000.11.00/262053811	1/16/21 - 2/15/21	\$133.11
	10-2620.538.000.12.00/262053812	1/16/21 - 2/15/21	\$133.11
	10-2620.538.000.13.00/262053813	1/16/21 - 2/15/21	\$166.37
	10-2620.538.000.14.00/262053814	1/16/21 - 2/15/21	\$66.55
	10-2620.538.000.15.00/262053815	1/16/21 - 2/15/21	\$145.60
	10-2620.538.000.31.00/262053831	1/16/21 - 2/15/21	\$715.09
	10-2620.538.000.35.00/262053835	1/16/21 - 2/15/21	\$499.82
	10-2620.538.000.35.00/262053835	1/16/21 - 2/15/21	\$642.81

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	Account Number	Description	Amount
	10-2620.538.000.35.00/262053835	1/16/21 - 2/15/21	\$333.51
		Vendor Total	\$3,102.18
CPR21	CPR SIMPLICITY, LLC		
	10-2440.430.000.00.00/2440430	AED BATTERY EXCHANGE	\$202.00
CRA57	CRABTREE PUBLISHING CO		
	10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$307.20
	10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$80.00
		Vendor Total	\$387.20
CUD01	CUDDY ROOFING, INC.		
	10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$932.83
CWM01	CWM ENVIRONMENTAL		
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$81.97
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$95.32
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$95.32
	10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$95.32
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$95.39
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$95.39
	10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$108.79
		Vendor Total	\$667.50
DEA06	DEAR JOHN INC.		
	10-2620.442.000.31.00/262044231	RENTAL-EQUIP&VEHICLES	\$62.50
LD12	LEZLIE DELVECCHIO-MARKS		
	10-2271.360.000.11.00/227136011	REIMBURSEMENT-65TH ANNUAL CONF PSCA - 12/3 & 4, 2020	\$55.00
DES56	DESIGN SCIENCE		
	10-1110.650.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$537.60
JD01	JONATHAN DOLNY		
	10-2818.650.000.00.00/2818618	REIMBURSEMENT FOR PROSOFT SSL CERT	\$369.99
EBS02	EBS CO INFORMATION SERVICES		
	10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$121.62
	10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$214.86
		Vendor Total	\$336.48
ELT04	ELTECH SECURITY SYSTEMS INC		
	10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.12.00/262043112	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.13.00/262043113	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.15.00/262043115	Operation/bldg Svc - Preventive Maintenance	\$90.00
	10-2660.431.000.19.00/266043119	Security Svcs - Preventive Maintenance	\$75.00
	10-2660.431.000.31.00/266043131	Security Svcs - Preventive Maintenance	\$90.00
	10-2660.431.000.35.00/266043135	Security Svcs - Preventive Maintenance	\$165.00
		Vendor Total	\$795.00
EMB01	EMBI TEC		
	10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$380.00

**Shaler Area School District
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	Account Number	Description	Amount
ENV55	ENVIRONMENTAL CHARTER SCHOOL		
	10-1110.562.000.10.00/1156210	TUITION TO CHARTER SCHOOLS - ELEMENTARY - THROUGH JANUARY 20	\$23,963.43
EQU16	EQUIPARTS CORPORATION		
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$13.68
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$301.62
		Vendor Total	\$315.30
FER01	FERGUSON ENTERPRISES INC. FERGUSON ENTERPRISES INC #1480		
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$66.24
FIL21	FILTECH, INC.		
	10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$162.08
FOL01	FOLLETT SCHOOL SOLUTIONS, INC.		
	10-2250.640.000.13.00/225064013	LIBRARY - BOOKS - MARZOLF	\$117.54
	10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$838.34
	10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$182.82
	10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - SCOTT	\$382.58
	10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$1,221.24
	10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$2,143.03
	10-2250.640.000.19.00/225064019	LIBRARY - BOOKS - ELEM SCHOOL	\$33.55
	10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$705.58
	10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$431.71
		Vendor Total	\$6,056.39
GER12	HARRY GERHARDT H GERHARDT SUPPLY		
	10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$44.42
	10-2620.610.986.11.00/262061098611	Operation/bldg Svc - General Supplies	\$844.46
	10-2620.610.986.13.00/262061098613	Operation/bldg Svc - General Supplies	\$844.46
	10-2620.610.986.14.00/262061098614	Operation/bldg Svc - General Supplies	\$844.46
	10-2620.610.986.15.00/262061098615	Operation/bldg Svc - General Supplies	\$844.46
	10-2620.610.986.19.00/262061098619	Operation/bldg Svc - General Supplies	\$844.46
	10-2620.610.986.35.23/26206109863523	Operation/bldg Svc - General Supplies	\$1,691.20
		Vendor Total	\$5,957.92
GLA21	GLADE RUN LUTHERAN SERVICES		
	10-1225.322.000.30.00/122532230	TT - DECEMBER 2020 SPEECH THERAPY	\$255.00
	10-1233.563.000.30.00/123356330	TT - DECEMBER 2020 - ASD CLASSROOM	\$4,023.73
	10-1233.563.000.30.00/123356330	JB - DECEMBER 2020 - TRANSITIONS SVCS	\$3,315.00
	10-1233.563.000.30.00/123356330	ML - DECEMBER 2020 - DAY STUDENT	\$3,005.60
	10-1233.563.000.30.00/123356330	AM - DECEMBER 2020 - DAY LIFE SKILLS	\$3,298.51
	10-1260.322.000.30.00/126032230	TT - DECEMBER 20 OCCUP THERAPY ASSIST	\$6.40
		Vendor Total	\$13,904.24
GRA66	GRADE POINT RESOURCES LLC		
	10-1231.323.000.30.00/123132330	MARCH BEHAVIOR SPECIALISTS	\$15,480.00
GRA01	GRAINGER		
	10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$113.25
	10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$83.40
	10-2620.610.000.14.23/6101423	MAINT - GEN SUP - RESERVE	\$397.40
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$232.82
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$115.65
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$129.95
	10-2620.610.000.19.23/6101923	MAINT - GEN SUP - ELEM SCH	\$14.83
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$117.89

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	Account Number	Description	Amount
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$55.09
	10-2620.610.985.31.00/262061098531	Operation/bldg Svc - General Supplies	\$187.94
	10-2620.610.985.31.00/262061098531	Operation/bldg Svc - General Supplies	\$569.50
	10-2620.610.985.35.00/262061098535	Operation/bldg Svc - General Supplies	\$757.43
		Vendor Total	\$2,775.15
GRI01	E H GRIFFITH INC		
	10-2630.431.000.00.00/2630431	Care&upkeep Of Grounds - Preventive Maintenance	\$218.18
HAS01	D HASTINGS CO INC		
	10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$22.49
	10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$3.79
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$17.28
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$30.47
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$49.62
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$11.77
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$27.92
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$6.54
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$14.56
		Vendor Total	\$184.44
HOM14	HOME DEPOT CREDIT SERVICES		
	HOME DEPOT CREDIT SERVICES		
	10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$103.30
	10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$80.00
	10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$27.96
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$10.40
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$199.05
		Vendor Total	\$420.71
HOR22	HORIZON INFORMATION SERVICES		
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$120.00
	10-3299.430.000.00.00/3299430	Misc Athletics - REPAIRS/MAINTENANCE	\$1,120.00
		Vendor Total	\$1,240.00
HUC54	HUCKESTEIN MECHANICAL SERVICE, INC.		
	10-2620.431.000.11.00/262043111	Operation/bldg Svc - Preventive Maintenance	\$887.36
	10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$362.50
		Vendor Total	\$1,249.86
HAM23	INSTITUTIONAL DIVERSIFIED		
	10-2620.610.985.31.00/262061098531	Operation/bldg Svc - General Supplies	\$165.00
CEI06	CEILING SYSTEMS DIST		
	INTERIOR SUPPLY PITTSBURGH		
	10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$253.44
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$1,415.68
		Vendor Total	\$1,669.12
JON13	JONES SCHOOL SUPPLY CO, INC		
	10-1110.610.000.11.08/116101108	BURCHFIELD - PHYS ED SUPPLIES	\$211.95
	10-1110.610.000.13.08/116101308	MARZOLF-PHYS ED SUPPLIES	\$211.95
	10-1110.610.000.14.08/116101408	RESERVE-PHYS ED SUPPLIES	\$211.95
	10-1110.610.000.15.08/116101508	SCOTT-PHYS ED SUPPLIES	\$211.96
		Vendor Total	\$847.81

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	Account Number	Description	Amount
JTT02	J&T TIRE CO INC		
	J & T TIRE CO., INC		
	10-2620.431.000.14.00/262043114	Operation/bldg Svc - Preventive Maintenance	\$13.48
	10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$96.09
	10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$243.67
	10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$563.68
	10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc's Vehi	\$110.44
		Vendor Total	\$1,027.36
JK01	JOHN KAIB		
	10-2611.584.000.00.00/2611584	JANUARY MILEAGE	\$211.28
LER06	LEARNER PUBLICATIONS GROUP		
	10-2250.648.000.15.00/225064815	LIBRARY - ELEC MEDIA BOOKS&PERIODICALS - SCOTT	\$564.22
LPP99	LINCOLN PARK FOR THE PERFORMING ARTS CS		
	LINCOLN PARK PERFORMING ARTS CHART		
	10-1110.562.000.30.00/1156230	Instruction-Regular Program - Tuition Payments To Charter Sc	\$3,494.13
LUD44	SHERRI LUDWIG		
	10-3300.860.122.00.00/33860122	REIMBURSEMENT FOR BACKPACK INITIATIVE SUPPLIES FROM SAMS CLU	\$392.40
MAI52	MAIL FINANCE		
	QUADIENT LEASING USA, INC.		
	10-2519.442.000.00.00/2510442	11-28-20 - 2-27-21	\$1,020.75
	10-2519.442.000.00.00/2510442	11/08/2020 - 02/07/2021	\$760.89
		Vendor Total	\$1,781.64
MAX53	MAXIM HEALTHCARE SERVICES, INC.		
	MAXIM HEALTHCARE SERVICES, INC.		
	10-1241.329.000.30.00/124132930	12/21/20 - 12/23/20	\$1,278.75
	10-1241.329.000.30.00/124132930	12/14/20 - 12/18/20	\$2,117.50
	10-1241.329.000.30.00/124132930	1/4/21 - 1/8/21	\$2,161.50
	10-1241.329.000.30.00/124132930	1/11/21 - 1/22/21	\$4,381.85
	10-2440.323.000.30.55/24403233055	1/11/21 - 1/22/21	\$504.00
		Vendor Total	\$10,443.60
MED02	MEDCO SUPPLY CO		
	10-3299.610.000.00.00/3299610	Misc Athletics - GENERAL SUPPLIES	\$16.46
	10-3299.750.000.00.00/3299750	Misc Athletics - EQUIP-ORIGINAL&ADDL	\$156.35
		Vendor Total	\$172.81
EG35	ELOISE MILLIGAN		
	10-2360.810.000.00.00/2360810	REIMBURSE FOR PAYMENT FOR WEBINAR ON 7/8/20	\$20.00
	10-2360.810.000.00.00/2360810	REIMBURSE FOR PAYMENT OF PA ASCD MEMBERSHIP DUES	\$65.00
		Vendor Total	\$85.00
MIL11	BOROUGH OF MILLVALE		
	10-2660.350.000.00.00/2660350	SCHOOL RESOURCE OFFICER FOR 2020-2021 SCHOOL YEAR	\$56,628.00
	10-2790.330.000.00.00/2790330	CROSSING GUARDS JULY THROUGH DECEMBER 2020	\$4,114.68
		Vendor Total	\$60,742.68
MOB23	MOBILE STORAGE GROUP		
	MOBILE MINI		
	10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance	\$75.00
	10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance	\$83.36
	10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance	\$67.00
	10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance	\$67.00
		Vendor Total	\$292.36

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Account Number	Description	Amount
MRJ03	MR JOHN OF PITTSBURGH	
10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$115.00
10-2620.431.000.31.00/262043131	Operation/bldg Svc - Preventive Maintenance	\$125.00
10-2620.431.000.35.00/262043135	Operation/bldg Svc - Preventive Maintenance	\$230.00
	Vendor Total	\$470.00
MSZ01	SUSAN ELIZABETH MSZYCO SUSAN ELIZABETH MSZYCO	
10-2140.330.000.10.00/214033010	RH & HM - FULL ASSESSMENTS AND RE-EVALUATION REPORTS	\$1,000.00
MUL08	CONNOR MULLIGAN CONNOR MULLIGAN	
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2020	\$35.92
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2019	\$25.63
	Vendor Total	\$61.55
NAP21	NAPA AUTO/TRUCK PARTS OF ETNA	
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$107.94
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$-18.00
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$181.76
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$-9.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$2,336.00
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$549.44
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$33.75
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$14.99
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$26.28
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$259.38
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$47.95
	Vendor Total	\$3,530.49
NAT41	NATALE SPORTING GOODS INC NATALE SPORTING GOODS	
10-3259.610.000.00.00/3259610	Basketball - Girls - GENERAL SUPPLIES	\$663.20
NAT62	NATIONAL ART & SCHOOL SUPPLIES INC.	
10-1110.610.000.14.00/1161014	GENERAL SUPPLIES - RESERVE	\$58.52
10-1110.610.000.14.00/1161014	GENERAL SUPPLIES - RESERVE	\$14.40
10-1110.610.000.14.02/116101402	RESERVE - GENERAL SUPPLIES ART	\$4.40
	Vendor Total	\$77.32
NAT42	NATIONAL LOCKSMITH INSTITUTE	
10-2620.810.000.01.00/262081001	BLDG OPERATIONS - DUES & FEES	\$1,195.00
01KB	KATHLEEN BAUER NEWPORT	
10-2160.582.000.30.55/21605823055	AUGUST THROUGH DECEMBER MILEAGE	\$161.29
NIC06	NICKLAS SUPPLY	
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$9.43
NUM14	REGINA NUMRICH	
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2019	\$345.92
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2019	\$1,528.96
	Vendor Total	\$1,874.88
OFF03	OFFICE DEPOT BUSINESS SVC. DIV. OFFICE DEPOT	
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - SCOTT	\$325.00
10-2250.610.000.19.00/225061019	MIDDLE/ELEM - GENERAL SUPPLIES	\$18.98
10-2250.610.000.19.00/225061019	MIDDLE/ELEM - GENERAL SUPPLIES	\$33.11
10-2250.610.000.31.00/225061031	HS - GENERAL SUPPLIES	\$10.98
10-2250.610.000.31.00/225061031	HS - GENERAL SUPPLIES	\$6.57

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	Account Number	Description	Amount
	10-2250.610.000.31.00/225061031	HS - GENERAL SUPPLIES	\$56.30
	10-2250.758.000.10.00/225075810	School Library Services - End-user New Eq&long-term Software	\$449.99
	10-3249.610.000.35.00/324961035	Misc Activities - GENERAL SUPPLIES	\$76.99
	10-3249.610.000.35.00/324961035	Misc Activities - GENERAL SUPPLIES	\$203.99
		Vendor Total	\$1,181.91
PAC02	PA CONNECTING COMMUNITIES		
	10-1211.569.000.30.00/121156930	AR - TRANSITION SERVICES DECEMBER 2020	\$6,540.00
PEN21	PA MUNICIPAL SVC CO		
	10-2334.332.000.00.00/2334332	DELINQUENT REAL ESTATE - 2019 - SHALER	\$2,886.00
	10-2334.332.000.00.00/2334332	DELINQUENT REAL ESTATE - 2019 - ETNA	\$852.00
	10-2334.332.000.00.00/2334332	DELINQUENT REAL ESTATE - 2019 - RESERVE	\$960.00
	10-2334.332.000.00.00/2334332	DELINQUENT REAL ESTATE - 2019 - MILLVALE	\$1,482.00
	10-2334.332.000.00.00/2334332	DECEMBER 2020	\$100.00
	10-2334.332.000.00.00/2334332	DECEMBER 2020	\$73.93
		Vendor Total	\$6,353.93
PAS16	PASBO		
	10-2834.360.000.00.00/2834360	SL - REGISTRATION FEE VIRTUAL CONFERENCE 3/17, 3/19, 3/23 &	\$200.00
PAS01	PASSPORT ACADEMY CHARTER SCHOOL		
	10-1241.562.000.30.00/124156230	Learning Support-Public - Tuition Payments To Charter School	\$23,772.78
PES06	PESTCO INC		
	10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$65.00
	10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$65.00
	10-2620.431.000.13.23/26204311323	Operation/bldg Svc - Preventive Maintenance	\$40.00
	10-2620.431.000.14.23/26204311423	Operation/bldg Svc - Preventive Maintenance	\$30.00
	10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$85.00
	10-2620.431.000.15.23/26204311523	Operation/bldg Svc - Preventive Maintenance	\$85.00
	10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$120.00
	10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$120.00
	10-2620.431.000.19.23/26204311923	Operation/bldg Svc - Preventive Maintenance	\$120.00
	10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$255.55
	10-2620.431.000.31.23/26204313123	Operation/bldg Svc - Preventive Maintenance	\$255.55
	10-2620.431.000.35.23/26204313523	Operation/bldg Svc - Preventive Maintenance	\$200.00
	10-2620.431.000.35.23/26204313523	Operation/bldg Svc - Preventive Maintenance	\$200.00
		Vendor Total	\$1,641.10
PET52	PETROLEUM TRADERS CORP		
	10-2720.626.000.00.00/2720626	DIESEL FUEL inv 1617748	\$13,722.99
PIT12	PITTSBURGH CARTRIDGE CO		
	10-1110.650.000.10.00/1161810	Software, Supplies & Licensing	\$180.00
	10-2111.610.000.10.00/211061010	PUPIL PERS - GEN SUP - ELEM	\$105.00
		Vendor Total	\$285.00
PIT59	PITTSBURGH MAILING		
	10-2330.335.000.00.00/2330335	ACT 1 MAILING 2020	\$1,337.29
PIT56	PITTSBURGH TROPHY CO.		
	10-2310.610.000.00.00/2310610	BOARD SVC - GENERAL SUPPLIES	\$27.45
PPG56	PPG ARCHITECTURAL COATINGS PPG ARCHITTECTORAL FINISHES		
	10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$20.46
	10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$102.44
	10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$37.32
	10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$103.62

**Shaler Area School District
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	Account Number	Description	Amount
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$127.52
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$202.20
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$229.13
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$355.92
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$67.18
		Vendor Total	\$1,245.79
PRI16	THOMAS & ANITA PRICE		
	10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2020	\$32.28
PUB03	PUBLIC SCHOOL EMPLOYEES RETIREMENT SYS		
	10-2519.230.000.00.00/2510230	FUPT - 2019-2020 BW	\$1,638.93
QUE01	QUEST DIAGNOSTICS		
	10-2839.330.000.00.00/2830330	PURCH OTHER PROF SVC	\$35.50
SR35	SHIRLEY RANKIN		
	10-1110.582.000.19.00/1158219	MILEAGE - JANUARY THROUGH MARCH 2020	\$34.62
	10-1110.582.000.19.00/1158219	MILEAGE FOR OCTOBER THROUGH NOVEMBER 20TH	\$20.12
	10-1110.582.000.31.00/1158231	MILEAGE - JANUARY THROUGH MARCH 2020	\$34.61
	10-1110.582.000.31.00/1158231	MILEAGE FOR OCTOBER THROUGH NOVEMBER 20TH	\$20.13
		Vendor Total	\$109.48
RAY01	RAYBURG APPLIANCE SERVICE, INC.		
	10-2620.432.000.11.00/262043211	REPAIRS&MAINTENANCESVC	\$103.00
	10-2620.432.000.19.00/262043219	Operation/bldg Svc - Repairs & Maintenance Svc	\$331.99
	10-2620.432.000.31.00/262043231	REPAIRS & MAINTENANCE SVC	\$217.50
		Vendor Total	\$652.49
RES06	RESERVE TOWNSHIP		
	10-2790.330.000.00.00/2790330	CROSSING GUARDS FOR OCTOBER THROUGH DECEMBER 2020	\$1,101.26
RIF03	RIFTON/COMMUNITY PLAYTHINGS RIFTON EQUIPMENT		
	10-1241.752.000.10.00/124175010	ELEMENTARY - EQUIP-ORIGINAL & ADDL	\$90.00
ROS06	ROSSI FLOOR TECHNOLOGIES		
	10-2620.431.000.11.23/26204311123	Operation/bldg Svc - Preventive Maintenance	\$16.39
	10-2620.431.000.19.00/262043119	Operation/bldg Svc - Preventive Maintenance	\$203.00
		Vendor Total	\$219.39
ROU06	ROURKE PUBLISHING GROUP		
	10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$37.90
	10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$37.90
		Vendor Total	\$75.80
SAS04	S&S WORLDWIDE		
	10-1110.610.000.13.08/116101308	MARZOLF-PHYS ED SUPPLIES	\$61.23
	10-1110.610.000.35.08/6103508	SUPPLIES - MIDDLE SCHOOL PHY ED	\$17.55
		Vendor Total	\$78.78
SCH44	SCHAEDLER YESCO		
	10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$251.34
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$78.64
	10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$41.94
	10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$22.49
		Vendor Total	\$394.41

**Shaler Area School District
 SUPPLEMENT C.1A 2-17-21 2020-2021**

Account Number	Description	Amount
SCH56	SCHOOL SPECIALTY, LLC	
10-1110.610.000.19.02/6101902	MIDDLE/ELEM - GENERAL SUPPLIES ART	\$41.17
10-1110.610.000.19.02/6101902	MIDDLE/ELEM - GENERAL SUPPLIES ART	\$55.04
	Vendor Total	\$96.21
SCH74	SCHULTS FORD LINCOLN, INC	
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvc Vehl	\$61.25
SC006	SCOTT ELECTRIC	
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$161.71
SHA07	SHALER AREA CAFETERIA ACCT	
10-1110.610.000.31.09/116103109	HIGH SCHOOL FACS JANUARY 2021	\$41.75
10-1110.610.000.31.09/116103109	10-9-21 HIGH SCHOOL COOKING CLASS	\$31.55
10-1110.610.000.31.09/116103109	10-27-2021 COOKING CLASS HIGH SCHOOL	\$53.50
10-1110.610.000.31.09/116103109	MONTH OF NOVEMBER ITEMS - HIGH SCHOOL COOKING CLASS	\$65.15
	Vendor Total	\$191.95
82APC	SHALER AREA HIGH SCHOOL	
10-3257.599.000.00.00/3257599	BOYS BASKETBALL ARBITER PAYMENTS	\$2,496.00
10-3259.599.000.00.00/3259599	GIRLS BASKETBALL ARBITER PAYMENTS	\$2,276.00
10-3280.599.000.00.00/3280599	SWIM OFFICIALS	\$504.00
10-3281.810.000.00.00/3281810	BOWLING LANE FEES	\$559.50
10-3295.599.000.00.00/3295599	WRESTLING OFFICIALS	\$834.00
10-3299.599.000.00.00/3299599	ARBITER PROCESSING FEES	\$111.90
	Vendor Total	\$6,781.40
SHA11	TOWNSHIP OF SHALER	
10-2620.622.000.19.00/262042219	Electricity - ELEM SCHOOL	\$80.55
SHI01	SHIFFLER EQUIPMENT SALES INC SHIFFLER	
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$156.47
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$156.47
	Vendor Total	\$312.94
STA11	STANDARD STATIONERY SUPPLY CO	
10-2519.610.000.00.00/2519610	FINANCIAL - GENERAL SUPPLIES	\$1.32
STA08	STAPLES ADVANTAGE STAPLES BUSINESS CREDIT	
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - SCOTT	\$523.48
10-1110.610.000.15.63/6101563	SUPPLIES - SCOTT PSSA/NCLB	\$114.20
10-2620.610.985.14.00/262061098514	Operation/bldg Svc - General Supplies	\$539.90
10-2620.610.985.15.00/262061098515	Operation/bldg Svc - General Supplies	\$539.90
	Vendor Total	\$1,717.48
STE21	STERATORE SUPPLY, INC STERATORE SANITARY SUPPLY	
10-2620.610.000.15.23/6101523	MAINT - GEN SUP - SCOTT	\$147.40
SUN56	SUNBURY CONTROLS, INC.	
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$58.50
10-2620.610.000.15.00/262061015	MAINT - GEN SUP - SCOTT	\$161.36
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$141.75
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$245.22
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$230.84
	Vendor Total	\$837.67

**Shaler Area School District
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	Account Number	Description	Amount
01LT	LISA TAGMYER		
	10-2160.582.000.10.00/216058210	MILEAGE 11/23/20 - 12/22/20	\$31.51
TAL23	ABRAHAM L TALEB		
	10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2019	\$166.04
GT31	GEORGE TEPHICH		
	10-1110.610.000.31.12/116103112	REIMBURSEMENT FOR SUPPLIES	\$55.00
THE03	THERMOFLO EQUIPMENT COMPANY INC		
	10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$28.60
TUC08	TUCKER ARENSBERG, PC		
	10-2350.330.000.00.00/2350330	PERSONNEL	\$495.00
	10-2350.330.000.00.00/2350330	GENERAL	\$4,984.50
	10-2350.330.000.00.00/2350330	RETAINER	\$850.00
	10-2350.330.000.00.55/235033055	SPECIAL ED MATTERS	\$16.50
	10-2350.332.000.00.00/2350332	Legal Services-Deliquent-Solicitor Collections	\$1,627.50
	10-2350.332.000.00.00/2350332	Legal Services-Deliquent-Solicitor Collections	\$8,326.08
	10-2350.333.000.00.00/2350333	2020 TAX ASSESSMENT APPEALS	\$9,826.50
		Vendor Total	\$26,126.08
SHA03	UPMC		
	10-1290.569.000.30.00/129056930	JK - 11/1/20 - 12/4/20	\$1,575.00
	10-1290.569.000.30.00/129056930	WB - 12/1/20 - 12/11/20	\$600.00
	10-1290.569.000.30.00/129056930	PL & MP - 10/1/20 - 11/30/20	\$900.00
		Vendor Total	\$3,075.00
USP54	U S PLASTIC CORP		
	10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$128.22
VET44	VETTORI'S		
	10-2620.431.000.01.00/262043101	Operation/bldg Svc - Preventive Maintenance	\$644.45
WAV51	WAVES EQUIPMENT SOURCE, INC.		
	10-2630.431.000.00.00/2630431	Care&upkeep Of Grounds - Preventive Maintenance	\$10.00
	10-2630.431.000.00.00/2630431	REPAIR LEAF BLOWER	\$95.04
		Vendor Total	\$105.04
WES36	WESTERN PA SCHOOL FOR BLIND CHILDREN		
	10-1224.322.000.30.00/122432230	SK - 11/1/20 - 11/10/20	\$800.00
WES27	WESTMORELAND INTERMEDIATE UNIT		
	10-2818.610.000.00.00/2818610	20-21 MERP ANNUAL FEE & USER ACCESS FEE	\$1,260.00
WES32	WEST PENN LACO INC		
	10-1110.610.000.31.10/116103110	EDUC - SUPPLIES - HS TECH ED	\$34.65
	10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$48.76
		Vendor Total	\$83.41
WIL32	DENVER H & KRISI L WILLIAMS DENVER & KRISTI WILLIAMS		
	10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2019	\$332.08
A*9092	WPCTE ENGLISH FESTIVAL		
	10-1243.810.000.30.00/124381030	REGISTRATION FOR 2021 VIRTUAL ENGLISH FESTIVAL	\$60.00
YMCA56	YMCA OF GREATER PITTSBURGH		
	10-1233.561.000.10.98/12335611098	JB - 2020 SPENCER FAMILY Y - CAMP AIM - VIRTUAL	\$400.00
		Report Total	\$584,894.24

Shaler Area School District
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Vendor#	Vendor Name	Description	Amount
0422 Judgements Payable			
GEI02	MERDIAN-GEIB	Judgements Payable - CM-#2_2020-21 REIMBURSE FOR EDUCATIONA	\$1,331.89
0464 Retirement Employee-Voya			
ZZ13	COMMONWEALTHOFPENNA	EMPLOYEE - Ret. TG (DB) 5.5%	\$1,275.94
		EMPLOYEE - Ret. TG (DB) 5.5%	\$1,293.04
		EMPLOYEE - Ret. TG (DB) 5.5%	\$1,438.90
ZZ33	VOYARETIREMENTSYSM	EMPLOYEE - Ret. TG (DC) 2.75%	\$637.23
		EMPLOYEE - Ret. TG (DC) 2.75%	\$688.44
Total for 0464 Retirement Employee-Voya			\$5,333.55
0470 Payroll Deductions & Withholdings			
ZZ29	CHAPTER 13 TRUSTEE	EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	\$1,681.04
		EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	\$1,681.04
ZZ13	COMMONWEALTHOFPENNA	EMPLOYEE - Retirement Sabbatical 7.50%	\$233.29
		EMPLOYEE - Retirement Sabbatical 7.50%	\$233.29
		EMPLOYEE - Retirement Sabbatical 7.50%	\$233.29
		EMPLOYEE - Retirement 7.50%	\$91,898.28
		EMPLOYEE - Retirement 6.25%	\$226.38
		EMPLOYEE - Retirement 10.3%	\$3,229.17
		EMPLOYEE - Retirement 6.25%	\$226.38
		EMPLOYEE - Retirement 6.25%	\$226.38
		EMPLOYEE - Retirement 6.50%	\$148.81
		EMPLOYEE - Retirement 6.50%	\$268.63
		EMPLOYEE - Retirement 10.3%	\$3,168.28
		EMPLOYEE - Retirement 6.50%	\$143.61
		EMPLOYEE - Retirement 7.50%	\$94,976.07
		EMPLOYEE - Retirement 7.50%	\$98,007.24
		EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$6,581.99
		EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$7,438.47
		EMPLOYEE - Retirement 7.5% (post 7/1/11)	\$7,444.03
		EMPLOYEE - Retirement 10.3%	\$3,083.07
ZZ14		EMPLOYEE - BUYBACK RETIREMENT	\$741.03
		EMPLOYEE - BUYBACK RETIREMENT	\$668.35
KEY53	KEYSTONE COLLECTIONS GROUP	VOID #D0396507 EMPLOYEE - LOCAL WAGE TAX	\$-10.76
		EMPLOYEE - LOCAL WAGE TAX	\$15,226.74
		EMPLOYEE - LOCAL WAGE TAX	\$15,033.81
		EMPLOYEE - LOCAL WAGE TAX	\$16,271.78
		EMPLOYEE - LOCAL WAGE TAX	\$15,262.62
		EMPLOYEE - LOCAL WAGE TAX	\$17,312.08
		EMPLOYEE - LOCAL WAGE TAX	\$15,354.14
		EMPLOYEE - LOCAL WAGE TAX	\$15,534.79
ZZROPT		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$28.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$42.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$30.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$28.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$28.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$28.00
		EMPLOYEE - LOCAL SERVICE TAX - RESERVE	\$30.00

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-21 B 2020-2021

Vendor#	Vendor Name	Description	Amount
0470	Payroll Deductions & Withholdings		
ZZ06	NORTHDISTRICTSCOMMUNITYCREDIT UNION	EMPLOYEE - CREDIT UNION	\$45,947.69
		EMPLOYEE - CREDIT UNION	\$46,017.33
ZZ05	OFFICE OF UC TAX SERVICES	EMPLOYEE - PA Unemployment Compensation	\$923.58
		VOID #D0396507 EMPLOYEE - PA Unemployment Compensation	\$-0.65
		EMPLOYEE - PA Unemployment Compensation	\$836.01
		EMPLOYEE - PA Unemployment Compensation	\$873.03
		EMPLOYEE - PA Unemployment Compensation	\$868.85
		EMPLOYEE - PA Unemployment Compensation	\$886.04
		EMPLOYEE - PA Unemployment Compensation	\$877.23
		EMPLOYEE - PA Unemployment Compensation	\$972.05
ZZ02	PADEPTOFREVENUE	EMPLOYEE - State Tax - Pennsylvania	\$42,864.29
		EMPLOYEE - State Tax - Pennsylvania	\$44,812.28
ZZ07	PENNSYLVANIASCDU	EMPLOYEE - GARNISHMENT - L FOR LAWRENCE	\$216.84
		EMPLOYEE - GARNISHMENT - L FOR LAWRENCE	\$216.84
ZZ01	PNCBANKPAYROLL	EMPLOYEE - Social Security	\$90,499.85
		EMPLOYEE - Medicare	\$20,245.27
		EMPLOYEE - Medicare	\$21,165.36
		EMPLOYEE - Social Security	\$86,565.64
		EMPLOYEE - Federal Income Tax	\$151,719.39
		EMPLOYEE - Federal Income Tax	\$141,128.52
		EMPLOYEE - NET PAY NOT DIRECT DEPOSITED	\$3,966.23
		EMPLOYEE - NET PAY NOT DIRECT DEPOSITED	\$2,068.52
ZZ15	SHALERAREAEDUCATION	EMPLOYEE - TEACHER DUES	\$35,542.35
		EMPLOYEE - TEACHER DUES	\$483.22
ZZDD	SHALERAREASCHOOLDIST	EMPLOYEE - Direct Deposit Fixed	\$14,185.00
		EMPLOYEE - Direct Deposit Net	\$871,396.94
		EMPLOYEE - Direct Deposit Fixed	\$14,460.00
		EMPLOYEE - Direct Deposit Net	\$885,898.14
ZZ16	TEAMSTERSLOCAL205	EMPLOYEE - CUSTODIAN DUES	\$3,544.00
ZZ17		EMPLOYEE - CLERICAL DUES	\$5,140.00
ZZTOPT	TOWNSHIP OF SHALER/SASD LST	EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,022.00
		VOID #D0396507 EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$-2.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,068.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,018.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,016.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,018.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,020.00
		EMPLOYEE - LOCAL SERVICE TAX - SHALER	\$1,020.00
GAPA1	TSA CONSULTING GROUP INC	EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	\$2,592.50
		EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	\$290.00
		EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	\$2,010.00
		EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	\$1,560.00
		EMPLOYEE - ROTH - 2 FOR FIDELITY	\$100.00
		EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	\$4,474.98
		EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	\$730.00
		EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	\$6,240.77
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	\$4,748.00
		EMPLOYEE - ROTH - 5 FOR WAD & REED	\$50.00
		EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	\$80.00

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-21 B 2020-2021

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Vendor#	Vendor Name	Description	Amount
0470 Payroll Deductions & Withholdings			
GAPA1	TSA CONSULTING GROUP INC	EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	\$1,210.00
		EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	\$3,625.46
		EMPLOYEE - T.S.A. - ING (AETNA)	\$1,842.93
		EMPLOYEE - T.S.A. - ING (AETNA)	\$1,849.55
		EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	\$3,430.91
		EMPLOYEE - ROTH - 5 FOR WAD & REED	\$50.00
		EMPLOYEE - ROTH - 2 FOR FIDELITY	\$100.00
		EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	\$730.00
		EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	\$80.00
		EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	\$290.00
		EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	\$6,240.77
		EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	\$4,557.75
		EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	\$1,210.00
		EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	\$4,598.00
		EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	\$1,970.00
		EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	\$2,592.50
		EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	\$1,560.00
		Total for 0470 Payroll Deductions & Withholdings	\$3,033,051.28
0475 Employer Paid Benefits			
EMP01	EMPLOYERTEAMSTERS	EMPLOYER VISION-215-FEBRUARY	\$2,370.00
		EMPLOYER DENTAL-212-FEBRUARY	\$6,518.00
ZZ01	PNCBANKPAYROLL	EMPLOYER - Social Security	\$86,565.64
		EMPLOYER - Medicare	\$21,165.36
		EMPLOYER - Medicare	\$20,245.27
		EMPLOYER - Social Security	\$90,499.85
HAR02	THE HARTFORD	EMPLOYER LIFE INS - 213 - JANUARY 2021	\$8,111.34
ZZ33	VOYARETIREMENTSYS	EMPLOYER - Ret. TG (DC) 2.75%	\$521.36
		EMPLOYER - Ret. TG (DC) 2.75%	\$563.27
		Total for 0475 Employer Paid Benefits	\$236,560.09
240 Tuition Reimbursement			
SA39	AIKENSEAN	TUITION REIMBURSEMENT	\$5,000.00
322 Prof Education Serv-iu			
AIU00	ALLEGHENY INTERMEDIATE UNIT	ELEMENTARY - PROF EDUCATION SERV-IU	\$14,110.43
		HEARAING IMP -PROF EDUCATION SERV-IU - ELEM	\$11,823.43
		HEARING IMP -PROF EDUCATION SERV-IU - SECONDARY	\$6,589.36
		VISUAL IMP - PROF EDUCATION SERV-IU - ELEM	\$7,381.33
		VISUAL IMP - PROF EDUCATION SERV-IU - SECONDARY	\$765.00
		ELEMENTARY - PROF EDUCATION SERV-IU	\$7,593.54
		PROF EDUCATION SERV-IU	\$7,593.54
		PT - SPECIAL ED	\$1,877.75
		OT - SPECIAL ED	\$22,916.15
		PT - REG ED	\$113.31
		OT - REG ED	\$1,346.38
		Total for 322 Prof Education Serv-iu	\$82,110.22

Shaler Area School District
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Vendor#	Vendor Name	Description	Amount
330	Purch Other Prof Svc		
	SCH06 SCHAFFERTED	2020-21 2nd Quarter	\$5,362.53
		20-21 1st quarter	\$5,362.53
		Total for 330 Purch Other Prof Svc	\$10,725.06
360	EMPLOYEE TRAINING/ DEVELOPMENT SERV		
	PAF01 PAFPC	EM - VIRTUAL SYMPOSIUM REG FEE	\$62.50
		EM - VIRTUAL SYMPOSIUM REG FEE	\$62.50
		Total for 360 EMPLOYEE TRAINING/ DEVELOPMENT SERV	\$125.00
411	Disposal Services		
	ALL55 REPUBLIC SERVICES, INC.	MAINT -DISPOSAL SERVICES - BUTLER PLANK	\$485.00
		MAINT -DISPOSAL SERVICES - BURCHFIELD	\$313.95
		MAINT -DISPOSAL SERVICES - BURCHFIELD	\$313.95
		MAINT - DISPOSAL SERVICES - MARZOLF	\$313.95
		MAINT - DISPOSAL SERVICES - MARZOLF	\$313.95
		MAINT - DISPOSAL SERVICES - RESERVE	\$304.50
		MAINT - DISPOSAL SERVICES - RESERVE	\$304.50
		MAINT - DISPOSAL SERVICES - SCOTT	\$307.65
		MAINT - DISPOSAL SERVICES - SCOTT	\$307.65
		MAINT - DISPOSAL SERVICES - HS	\$782.24
		MAINT - DISPOSAL SERVICES - HS	\$782.24
		MAINT - DISPOSAL SERVICES - HS	\$485.00
		MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$760.04
		MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$760.04
		MAINT - Disposal Services - ELEM SCHOOL	\$599.55
		MAINT - Disposal Services - ELEM SCHOOL	\$599.55
		Total for 411 Disposal Services	\$7,733.76
510	Student Transport Svc		
	UHA01 UHAUL	Football - STUDENT TRANSPORT SVC	\$59.56
538	Telecommunications		
	SUN02 CROWN CASTLE FIBER LLC	TRANSPORT/TELECOMMUNICATIONS	\$2,499.48
568	Tuition-PA Priv Res Reh Inst (PRRi)		
	PLU10 PLUM BOROUGH SCHOOL DISTRICT	jb - 8/31/19 - 6/30/20	\$49,729.53
610	General Supplies		
	AMA12 AMAZON.COM	GENERAL SUPPLIES - HIGH SCHOOL	\$31.72
	SHO54 SHOP'NSAVE	WEEKLY PURCHASES 1/19/21	\$61.56
		WEEKLY PURCHASES	\$27.27
		WEEKLY PURCHASES 11/20/20	\$15.46
		WEEKLY PURCHASES	\$31.36
		Total for 610 General Supplies	\$167.37
621	Natural Gas		
	UGI53 UGI ENERGY SERVICES	SERVICE PERIOD 11/19/20 - 12/21/20	\$2,310.24
		SERVICE PERIOD 11/13/20 - 12/15/20	\$745.88

Shaler Area School District
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Vendor#	Vendor Name	Description	Amount
621	Natural Gas		
	UGI53 UGI ENERGY SERVICES	SERVICE PERIOD 11/13/20 - 12/15/20	\$1,070.82
		SERVICE PERIOD 11/30/20 - 12/30/20	\$1,146.24
		SERVICE PERIOD 11/13/20 - 12/15/20	\$3,929.93
		SERVICE PERIOD 11/13/20 - 12/15/21	\$3,080.08
		SERVICE PERIOD 11/5/20 - 12/8/20	\$3,290.07
		12/8/20 - 01/8/21	\$4,055.81
		Total for 621 Natural Gas	\$19,629.07
622	Electricity		
	DUQ02 DUQUESNELIGHTCO	SERVICE PERIOD 12/1/20 - 1/3/21	\$5,070.66
758	Capital New Hardware Software		
	TMO01 T-MOBILEUSAINC.	Technology Svc - CARES-Capital New Hardware Software	\$400.00
		Technology Svc - CARES-Capital New Hardware Software	\$400.00
		Technology Svc - CARES-Capital New Hardware Software	\$400.00
		Technology Svc - CARES-Capital New Hardware Software	\$400.00
		Total for 758 Capital New Hardware Software	\$1,600.00
810	Dues & Fees		
	A*9906 KISKI AREA WRESTLING BOOSTERS	JR HIGH WRESTLING REGISTRATION FOR 1/23/21	\$350.00
	WPI52 WPIBL	Bowling - Boys & Girls - Dues & Fees	\$300.00
		Total for 810 Dues & Fees	\$650.00
831	Interest-loan/lease Agr		
	LAU01 LAURELCAPITALCORPORA	FITNESS EQUIPMENT PAYMENT #2	\$6,815.00
8515	Nclb-title li-preparing Teachers		
	PDE52 PENNSYLVANIA DEPARTMENT EDUCATION	Nclb-title li-preparing Teachers - OVERPAYMENT	\$841.00
860	Grants-community Svc		
	LUD44 LUDWIGSHERRI	REIMBURSEMENT FOR BACKPACK INITIATIVE PURCHASE AT SAM'S CLUB	\$459.31
911	Lease Pmts/principle		
	LAU01 LAURELCAPITALCORPORA	FITNESS EQUIPMENT PAYMENT #2	\$741.00
		Report Total	\$3,470,232.83

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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											
10187160	01/08/21	ALL55	ALLIED WASTE SERVICES					\$485.00	20210101	CC	R
			MAINT -DISPOSAL SERVICES - BUTLER PLANK	262041101 / 10-2620.411.000.01.00	20200024	P	01/08/21 0264-002670785	485.00			
<hr/>											
10187161	01/08/21	ALL55	ALLIED WASTE SERVICES					\$3,381.88	20210101	CC	R
			MAINT -DISPOSAL SERVICES - BURCHFIELD	262041111 / 10-2620.411.000.11.00	20200024	P	12/20/20 0264-002671616	313.95			
			MAINT - DISPOSAL SERVICES - MARZOLF	262041113 / 10-2620.411.000.13.00	20200024	P	12/20/20 0264-002671616	313.95			
			MAINT - DISPOSAL SERVICES - RESERVE	262041114 / 10-2620.411.000.14.00	20200024	P	12/20/20 0264-002671616	304.50			
			MAINT - DISPOSAL SERVICES - SCOTT	262041115 / 10-2620.411.000.15.00	20200024	P	12/20/20 0264-002671616	307.65			
			MAINT - DISPOSAL SERVICES - HS	262041131 / 10-2620.411.000.31.00	20200024	P	12/20/20 0264-002671616	782.24			
			MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	262041135 / 10-2620.411.000.35.00	20200024	P	12/20/20 0264-002671616	760.04			
			MAINT - Disposal Services - ELEM SCHOOL	262041119 / 10-2620.411.000.19.00	20200024	P	12/20/20 0264-002671616	599.55			
<hr/>											
10187162	01/08/21	TMO01	T-MOBILE USA INC.					\$800.00	20210101	CC	R
			Technology Svc - CARES-Capital New Hardware Software	28187589861 / 10-2818.758.986.10.00	20200583	P	01/08/21 970745019JAN21	400.00			
			Technology Svc - CARES-Capital New Hardware Software	28187589863 / 10-2818.758.986.30.00	20200583	P	01/08/21 970745019JAN21	400.00			
<hr/>											
10187163	01/08/21	HAR02	THE HARTFORD					\$8,111.34	20210101	CC	R
			EMPLOYER LIFE INS - 213 - JANUARY 2021	047538 / 10-0475.038.000.00.00			01/08/21 643347607803	8,111.34			
<hr/>											
10187164	01/08/21	UGI53	UGI ENERGY SERVICES, LLC					\$5,106.77	20210101	CC	R
			SERVICE PERIOD 11/13/20 - 12/15/20	262062112 / 10-2620.621.000.12.00			12/21/20 G4818728	745.88			
			SERVICE PERIOD 11/13/20 - 12/15/20	262062113 / 10-2620.621.000.13.00			12/21/20 G4818663	1,070.82			
			SERVICE PERIOD 11/5/20 - 12/8/20	262062119 / 10-2620.621.000.19.00			12/21/20 G4818662	3,290.07			
<hr/>											
10187165	01/11/21	PLU10	PLUM BOROUGH SCHOOL DISTRICT					\$49,729.53	20210101	CC	R
			jb - 8/31/19 - 6/30/20	123156830 / 10-1231.568.000.30.00			07/29/20 72920	49,729.53			
<hr/>											
10187166	01/11/21	SCH06	TED C. SCHAFFER MD					\$10,725.06	20210101	CC	R
			20-21 1st quarter	2420330 / 10-2420.330.000.00.00			01/11/21 2020-21 1ST QTR	5,362.53			
			2020-21 2nd Quarter	2420330 / 10-2420.330.000.00.00			01/11/21 2020-21 2ND QTR	5,362.53			

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10-0101.002.000.00.00	Cash - PNC Bank										
10187167	01/12/21	LAU01	LAUREL CAPITAL CORPORATION					\$7,556.00	20210101	CC	R
			FITNESS EQUIPMENT PAYMENT #2	5110831 / 10-5110.831.000.00.00		01/08/21	63973	6,815.00			
			FITNESS EQUIPMENT PAYMENT #2	5110911 / 10-5110.911.000.00.00		01/08/21	63973	741.00			
10187168	01/12/21	GEI02	KATHY GEIB					\$1,331.89	20210101	CC	R
			Judgements Payable - CM-#2_2020-21 REIMBURSE FOR EDUCATIONA	0422003 / 10-0422.003.000.00.00		01/12/21	CM-REIM	1,331.89			
10187169	01/15/21	ZZ29	RONDA J. WINNECOUR					\$1,681.04	20210191	CC	R
			EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13	047025 / 10-0470.025.000.00.00		01/15/21	PY-VD13E-20210115P	1,681.04			
10187170	01/15/21	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$45,947.69	20210191	CC	R
			EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00		01/15/21	PY-VD07-20210115P	45,947.69			
10187171	01/15/21	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$483.22	20210191	CC	R
			EMPLOYEE - TEACHER DUES	047030 / 10-0470.030.000.00.00		01/15/21	PY-VD04-20210115P	483.22			
10187172	01/15/21	ZZ16	TEAMSTERS LOCAL 205					\$3,544.00	20210191	CC	R
			EMPLOYEE - CUSTODIAN DUES	047032 / 10-0470.032.000.00.00		01/15/21	PY-VD06-20210115P	3,544.00			
10187173	01/15/21	ZZ17	TEAMSTERS LOCAL 205					\$5,140.00	20210191	CC	R
			EMPLOYEE - CLERICAL DUES	047031 / 10-0470.031.000.00.00		01/15/21	PY-VD05-20210115P	5,140.00			
10187174	01/15/21	GAPA1	Great American Plan Administrators Inc					\$29,449.48	20210191	CC	R
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 / 10-0470.001.000.00.00		01/15/21	PY-VR01-20210115P	290.00			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 / 10-0470.001.000.00.00		01/15/21	PY-VD01R-20210115P	2,592.50			
			EMPLOYEE - ROTH - 2 FOR FIDELITY	04701 / 10-0470.001.000.00.00		01/15/21	PY-VR02-20210115P	100.00			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/15/21	PY-VR04-20210115P	3,430.91			
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00		01/15/21	PY-VR03-20210115P	730.00			
			EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/15/21	PY-VR06-20210115P	80.00			
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701 / 10-0470.001.000.00.00		01/15/21	PY-VR05-20210115P	50.00			

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
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10187174	01/15/21	GAPA1	Great American Plan Administrators Inc					\$29,449.48	20210191	CC	R
EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT			04701 / 10-0470.001.000.00.00			01/15/21	PY-VD01Q-20210115P	1,560.00			
EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL			04701 / 10-0470.001.000.00.00			01/15/21	PY-VD01M-20210115P	2,010.00			
EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA			04701 / 10-0470.001.000.00.00			01/15/21	PY-VD01L-20210115P	4,748.00			
EMPLOYEE - T.S.A. - ING (AETNA)			04701 / 10-0470.001.000.00.00			01/15/21	PY-VD01I-20210115P	1,849.55			
EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN			04701 / 10-0470.001.000.00.00			01/15/21	PY-VD01G-20210115P	1,210.00			
EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT			04701 / 10-0470.001.000.00.00			01/15/21	PY-VD01C-20210115P	6,240.77			
EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS			04701 / 10-0470.001.000.00.00			01/15/21	PY-VD01E-20210115P	4,557.75			
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10187175	01/15/21	AIU00	ALLEGHENY INTERMED. UNIT					\$82,110.22	20210101	CC	R
ELEMENTARY - PROF EDUCATION SERV-IU			121132210 / 10-1211.322.000.10.00			11/16/20	26510	14,110.43			
HEARAING IMP -PROF EDUCATION SERV-IU - ELEM			122132210 / 10-1221.322.000.10.00			11/16/20	26510	11,823.43			
HEARING IMP -PROF EDUCATION SERV-IU - SECONDARY			122132230 / 10-1221.322.000.30.00			11/16/20	26510	6,589.36			
VISUAL IMP - PROF EDUCATION SERV-IU - ELEM			122432210 / 10-1224.322.000.10.00			11/16/20	26510	7,381.33			
VISUAL IMP - PROF EDUCATION SERV-IU - SECONDARY			122432230 / 10-1224.322.000.30.00			11/16/20	26510	765.00			
ELEMENTARY - PROF EDUCATION SERV-IU			123132210 / 10-1231.322.000.10.00			11/16/20	26510	7,593.54			
PROF EDUCATION SERV-IU			123132230 / 10-1231.322.000.30.00			11/16/20	26510	7,593.54			
PT - SPECIAL ED			126032255 / 10-1260.322.000.00.55			06/18/20	25110	1,877.75			
OT - SPECIAL ED			126132255 / 10-1261.322.000.00.55			06/18/20	25110	22,916.15			
PT - REG ED			1263220 / 10-1260.322.000.00.00			06/18/20	25110	113.31			
OT - REG ED			126132200 / 10-1261.322.000.00.00			06/18/20	25110	1,346.38			
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10187176	01/15/21	SUN02	CROWN CASTLE					\$2,499.48	20210101	CC	R
TRANSPORT/TELECOMMUNICATIONS			2620538 / 10-2620.538.000.00.00	20200297	P	01/01/21	746149	2,499.48			
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10187177	01/15/21	DUQ02	DUQUESNE LIGHT CO					\$5,070.66	20210101	CC	R
SERVICE PERIOD 12/1/20 - 1/3/21			262042215 / 10-2620.622.000.15.00			01/15/21	5210913097-JAN21	5,070.66			

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
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10187178	01/15/21	PAF01	PAFPC					\$125.00	20210101	CC	O
EM - VIRTUAL SYMPOSIUM REG FEE			227136041114 / 10-2271.360.411.14.00			10/05/20	200002363	62.50			
EM - VIRTUAL SYMPOSIUM REG FEE			227136041113 / 10-2271.360.411.13.00			10/05/20	200002363	62.50			
10187179 01/15/21 PDE52 PDE											
Nclb-title li-preparing Teachers - OVERPAYMENT			8515 / 10-8515.000.000.00.00			01/14/21	19-20TITLEIIA	841.00	20210101	CC	O
10187180 01/15/21 UGI53 UGI ENERGY SERVICES, LLC											
SERVICE PERIOD 11/19/20 - 12/21/20			262062111 / 10-2620.621.000.11.00			01/07/21	G4837949	2,310.24	20210101	CC	R
SERVICE PERIOD 11/30/20 - 12/30/20			262062114 / 10-2620.621.000.14.00			01/07/21	G4837336	1,146.24			
SERVICE PERIOD 11/13/20 - 12/15/20			262062131 / 10-2620.621.000.31.00			01/07/21	G4838000	3,929.93			
SERVICE PERIOD 11/13/20 - 12/15/21			262062135 / 10-2620.621.000.35.00			01/07/21	G4837787	3,080.08			
10187181 01/19/21 EMP01 EMPLOYER-TEAMSTERS 205											
EMPLOYER VISION-215-FEBRUARY			047534 / 10-0475.034.000.00.00			01/19/21	FEBRUARY2021	2,370.00	20210101	CC	R
EMPLOYER DENTAL-212-FEBRUARY			047536 / 10-0475.036.000.00.00			01/19/21	FEBRUARY2021	6,518.00			
10187182 01/19/21 A*9906 KISKI AREA ATHLETIC OFFICE											
JR HIGH WRESTLING REGISTRATION FOR 1/23/21			3295810 / 10-3295.810.000.00.00			01/15/21	1-23-21	350.00	20210101	CC	O
10187183 01/19/21 SHO54 SHOP 'N SAVE											
WEEKLY PURCHASES 1/19/21			116103109 / 10-1110.610.000.31.09			01/19/21	01192021	61.56	20210101	CC	O
WEEKLY PURCHASES 11/20/20			121161030 / 10-1211.610.000.30.00			01/19/21	01192021	15.46			
10187316 01/21/21 AMA12 AMAZON.COM											
GENERAL SUPPLIES - HIGH SCHOOL			1161031 / 10-1110.610.000.31.00			09/01/20	694846889898	31.72	20210101	CC	R
10187317 01/29/21 ZZ29 RONDA J. WINNECOUR											
EMPLOYEE - GARNISHMENT - E FOR CHAPTER 13			047025 / 10-0470.025.000.00.00			01/29/21	PY-VD13E-20210129P	1,681.04	20210192	CC	O
10187318 01/29/21 ZZ06 NORTH DISTRICTS COMMUNITY CREDIT UNION											
								\$46,017.33	20210192	CC	O

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00	Cash - PNC Bank										
10187318	01/29/21	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$46,017.33	20210192	CC	O
			EMPLOYEE - CREDIT UNION	047042 / 10-0470.042.000.00.00		01/29/21	PY-VD07-20210129P	46,017.33			
10187319	01/29/21	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$35,542.35	20210192	CC	O
			EMPLOYEE - TEACHER DUES	047030 / 10-0470.030.000.00.00		01/29/21	PY-VD04-20210129P	35,542.35			
10187320	01/29/21	GAPA1	Great American Plan Administrators Inc					\$29,364.64	20210192	CC	O
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT	04701 / 10-0470.001.000.00.00		01/29/21	PY-VR01-20210129P	290.00			
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00		01/29/21	PY-VR03-20210129P	730.00			
			EMPLOYEE - ROTH - 2 FOR FIDELITY	04701 / 10-0470.001.000.00.00		01/29/21	PY-VR02-20210129P	100.00			
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/29/21	PY-VR04-20210129P	3,625.46			
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01R-20210129P	2,592.50			
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01Q-20210129P	1,560.00			
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701 / 10-0470.001.000.00.00		01/29/21	PY-VR05-20210129P	50.00			
			EMPLOYEE - ROTH - 6 FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/29/21	PY-VR06-20210129P	80.00			
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01M-20210129P	1,970.00			
			EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01L-20210129P	4,598.00			
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01C-20210129P	6,240.77			
			EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01G-20210129P	1,210.00			
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01E-20210129P	4,474.98			
			EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00		01/29/21	PY-VD01I-20210129P	1,842.93			
10187321	01/27/21	LUD44	SHERRI LUDWIG					\$459.31	20210101	CC	O
			REIMBURSEMENT FOR BACKPACK INITIATIVE PURCHASE AT SAM'S CLUB	33860122 / 10-3300.860.122.00.00		01/27/21	6338030583	459.31			
10187322	01/27/21	ALL55	ALLIED WASTE SERVICES					\$485.00	20210101	CC	O
			MAINT - DISPOSAL SERVICES - HS	262041131 / 10-2620.411.000.31.00	20200024	P	01/15/21	0264-002679013	485.00		

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10-0101.002.000.00.00 Cash - PNC Bank											
10187323	01/27/21	ALL55	ALLIED WASTE SERVICES					\$3,381.88	20210101	CC	O
MAINT -DISPOSAL SERVICES - BURCHFIELD			262041111 / 10-2620.411.000.11.00	20200024	P	01/20/21	0264002679884	313.95			
MAINT - DISPOSAL SERVICES - MARZOLF			262041113 / 10-2620.411.000.13.00	20200024	P	01/20/21	0264002679884	313.95			
MAINT - DISPOSAL SERVICES - RESERVE			262041114 / 10-2620.411.000.14.00	20200024	P	01/20/21	0264002679884	304.50			
MAINT - DISPOSAL SERVICES - SCOTT			262041115 / 10-2620.411.000.15.00	20200024	P	01/20/21	0264002679884	307.65			
MAINT - DISPOSAL SERVICES - HS			262041131 / 10-2620.411.000.31.00	20200024	P	01/20/21	0264002679884	782.24			
MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL			262041135 / 10-2620.411.000.35.00	20200024	P	01/20/21	0264002679884	760.04			
MAINT - Disposal Services - ELEM SCHOOL			262041119 / 10-2620.411.000.19.00	20200024	P	01/20/21	0264002679884	599.55			
10187324	01/27/21	SHO54	SHOP 'N SAVE					\$58.63	20210101	CC	O
WEEKLY PURCHASES			116103109 / 10-1110.610.000.31.09			01/25/21	01252021	27.27			
WEEKLY PURCHASES			121161030 / 10-1211.610.000.30.00			01/25/21	01252021	31.36			
10187325	01/27/21	UGI53	UGI ENERGY SERVICES, LLC					\$4,055.81	20210101	CC	O
12/8/20 - 01/8/21			262062119 / 10-2620.621.000.19.00			01/27/21	G4846779	4,055.81			
10187326	01/27/21	UHA01	U-HAUL					\$59.56	20210101	CC	O
Football - STUDENT TRANSPORT SVC			3265510 / 10-3265.510.000.00.00			09/07/20	5400046645	59.56			
10187332	01/29/21	SA39	SEAN AIKEN					\$5,000.00	20210101	CC	O
TUITION REIMBURSEMENT			2360240 / 10-2360.240.000.00.00			01/15/21	TUITION	5,000.00			
10187333	01/29/21	TMO01	T-MOBILE USA INC.					\$800.00	20210101	CC	O
Technology Svc - CARES-Capital New Hardware Software			28187589861 / 10-2818.758.986.10.00	20200583	P	01/29/21	970745019FEB21	400.00			
Technology Svc - CARES-Capital New Hardware Software			28187589863 / 10-2818.758.986.30.00	20200583	P	01/29/21	970745019FEB21	400.00			
10187334	01/29/21	WPI52	WPIBL					\$300.00	20210101	CC	O
Bowling - Boys & Girls - Dues & Fees			3281810 / 10-3281.810.000.00.00	20201117	F	10/01/20	WPIBL	300.00			
99995713	01/29/21	KEY53	KEYSTONE COLLECTIONS GROUP					\$109,985.20	20210199	W	O

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Shaler Area School District
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Check # 00001000 - 99999999

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00	Cash - PNC Bank										
99995713	01/29/21	KEY53	KEYSTONE COLLECTIONS GROUP					\$109,985.20	20210199	W	O
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			10/09/20	PY-WAGTAX-20201009Q	15,226.74			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			11/06/20	PY-WAGTAX-20201106Q	15,354.14			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			12/18/20	PY-WAGTAX-20201218Q	16,271.78			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			12/31/20	PY-WAGTAX-20201231Q	15,033.81			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			11/20/20	PY-WAGTAX-20201120Q	17,312.08			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			10/23/20	PY-WAGTAX-20201023Q	15,534.79			
VOID #D0396507 EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			11/06/20	PY-WAGTAX-20201106Q	-10.76			
EMPLOYEE - LOCAL WAGE TAX			047010 / 10-0470.010.000.00.00			12/04/20	PY-WAGTAX-20201204Q	15,262.62			
99995714	01/29/21	ZZROPT	RESERVE TWP LST					\$214.00	20210199	W	O
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			10/23/20	PY-OC-R-20201023Q	28.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			12/18/20	PY-OC-R-20201218Q	42.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			12/04/20	PY-OC-R-20201204Q	28.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			11/06/20	PY-OC-R-20201106Q	28.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			11/20/20	PY-OC-R-20201120Q	28.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			12/31/20	PY-OC-R-20201231Q	30.00			
EMPLOYEE - LOCAL SERVICE TAX - RESERVE			047053 / 10-0470.053.000.00.00			10/09/20	PY-OC-R-20201009Q	30.00			
99995715	01/29/21	ZZTOPT	TOWNSHIP OF SHALER					\$7,180.00	20210199	W	O
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			10/23/20	PY-OC-S-20201023Q	1,020.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			10/09/20	PY-OC-S-20201009Q	1,016.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			12/31/20	PY-OC-S-20201231Q	1,020.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			12/18/20	PY-OC-S-20201218Q	1,068.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			12/04/20	PY-OC-S-20201204Q	1,018.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			11/06/20	PY-OC-S-20201106Q	1,022.00			
EMPLOYEE - LOCAL SERVICE TAX - SHALER			047054 / 10-0470.054.000.00.00			11/20/20	PY-OC-S-20201120Q	1,018.00			

Shaler Area School District
SUPPLEMENT C.1A CHECK LIST 1-31-21 2020-2021

Check Dates 07/12/02 - 01/31/21

Check # 00001000 - 99999999

Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src	Stat
10-0101.002.000.00.00 Cash - PNC Bank											
99995715	01/29/21	ZZTOPT	TOWNSHIP OF SHALER					\$7,180.00	20210199	W	O
			VOID #D0396507 EMPLOYEE - LOCAL SERVICE TAX - SHALER	047054 / 10-0470.054.000.00.00		11/06/20	PY-OC-S-20201106Q	-2.00			
99995716	01/15/21	ZZ02	PA DEPT OF REVENUE					\$42,864.29	120	W	R
			EMPLOYEE - State Tax - Pennsylvania	047014 / 10-0470.014.000.00.00		01/15/21	PY-ST-PA-20210115P	42,864.29			
99995717	01/15/21	ZZ07	PENNSYLVANIA SCDU					\$216.84	120	W	R
			EMPLOYEE - GARNISHMENT - L FOR LAWRENCE	047025 / 10-0470.025.000.00.00		01/15/21	PY-VD13L-20210115P	216.84			
99995718	01/15/21	ZZ01	PNC BANK PAYROLL					\$354,750.34	120	W	R
			EMPLOYEE - Medicare	047011 / 10-0470.011.000.00.00		01/15/21	PY-MCARE-20210115P	20,245.27			
			EMPLOYEE - Social Security	047011 / 10-0470.011.000.00.00		01/15/21	PY-SOSEC-20210115P	86,565.64			
			EMPLOYEE - Federal Income Tax	047012 / 10-0470.012.000.00.00		01/15/21	PY-FIT-20210115P	141,128.52			
			EMPLOYER - Medicare	047529 / 10-0475.029.000.00.00		01/15/21	PY-MCARE-20210115P	20,245.27			
			EMPLOYER - Social Security	047529 / 10-0475.029.000.00.00		01/15/21	PY-SOSEC-20210115P	86,565.64			
99995719	01/15/21	ZZ01	PNC BANK PAYROLL					\$2,068.52	120	W	R
			EMPLOYEE - NET PAY NOT DIRECT DEPOSITED	047070 / 10-0470.070.000.00.00		01/15/21	PY-NET-20210115P	2,068.52			
99995720	01/15/21	ZZ33	VOYA RETIREMENT SYSTEM					\$1,158.59	120	W	R
			EMPLOYEE - Ret. TG (DC) 2.75%	464002 / 10-0464.002.000.00.00		01/15/21	PY-RTGDC-20210115P	637.23			
			EMPLOYER - Ret. TG (DC) 2.75%	475030 / 10-0475.030.000.00.00		01/15/21	PY-RTGDC-20210115P	521.36			
99995721	01/15/21	ZZDD	SHALER AREA SCHOOL DIST					\$885,581.94	120	W	R
			EMPLOYEE - Direct Deposit Fixed	047070 / 10-0470.070.000.00.00		01/15/21	PY-DDF-20210115P	14,185.00			
			EMPLOYEE - Direct Deposit Net	047070 / 10-0470.070.000.00.00		01/15/21	PY-DDN-20210115P	871,396.94			
99995722	01/28/21	ZZ05	PA UNEMPLOYMENT COMPENSATION					\$6,236.14	20210199	W	R
			EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		10/09/20	PY-PAUC-20201009Q	868.85			
			EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		11/20/20	PY-PAUC-20201120Q	972.05			
			VOID #D0396507 EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00		11/06/20	PY-PAUC-20201106Q	-0.65			

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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										
99995722	01/28/21	ZZ05	PA UNEMPLOYMENT COMPENSATION					\$6,236.14	20210199	W	R
EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00					11/06/20	PY-PAUC-20201106Q	877.23			
EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00					10/23/20	PY-PAUC-20201023Q	886.04			
EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00					12/04/20	PY-PAUC-20201204Q	873.03			
EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00					12/31/20	PY-PAUC-20201231Q	836.01			
EMPLOYEE - PA Unemployment Compensation	047015 / 10-0470.015.000.00.00					12/18/20	PY-PAUC-20201218Q	923.58			
99995723	01/29/21	ZZ02	PA DEPT OF REVENUE					\$44,812.28	120	W	R
EMPLOYEE - State Tax - Pennsylvania	047014 / 10-0470.014.000.00.00					01/29/21	PY-ST-PA-20210129P	44,812.28			
99995724	01/29/21	ZZ07	PENNSYLVANIA SCDU					\$216.84	120	W	R
EMPLOYEE - GARNISHMENT - L FOR LAWRENCE	047025 / 10-0470.025.000.00.00					01/29/21	PY-VD13L-20210129P	216.84			
99995725	01/29/21	ZZ01	PNC BANK PAYROLL					\$375,049.81	120	W	R
EMPLOYEE - Social Security	047011 / 10-0470.011.000.00.00					01/29/21	PY-SOSEC-20210129P	90,499.85			
EMPLOYEE - Medicare	047011 / 10-0470.011.000.00.00					01/29/21	PY-MCARE-20210129P	21,165.36			
EMPLOYEE - Federal Income Tax	047012 / 10-0470.012.000.00.00					01/29/21	PY-FIT-20210129P	151,719.39			
EMPLOYER - Social Security	047529 / 10-0475.029.000.00.00					01/29/21	PY-SOSEC-20210129P	90,499.85			
EMPLOYER - Medicare	047529 / 10-0475.029.000.00.00					01/29/21	PY-MCARE-20210129P	21,165.36			
99995726	01/29/21	ZZ01	PNC BANK PAYROLL					\$3,966.23	120	W	R
EMPLOYEE - NET PAY NOT DIRECT DEPOSITED	047070 / 10-0470.070.000.00.00					01/29/21	PY-NET-20210129P	3,966.23			
99995727	01/29/21	ZZ33	VOYA RETIREMENT SYSTEM					\$1,251.71	120	W	O
EMPLOYEE - Ret. TG (DC) 2.75%	464002 / 10-0464.002.000.00.00					01/29/21	PY-RTGDC-20210129P	688.44			
EMPLOYER - Ret. TG (DC) 2.75%	475030 / 10-0475.030.000.00.00					01/29/21	PY-RTGDC-20210129P	563.27			
99995728	01/29/21	ZZDD	SHALER AREA SCHOOL DIST					\$900,358.14	120	W	R
EMPLOYEE - Direct Deposit Fixed	047070 / 10-0470.070.000.00.00					01/29/21	PY-DDF-20210129P	14,460.00			
EMPLOYEE - Direct Deposit Net	047070 / 10-0470.070.000.00.00					01/29/21	PY-DDN-20210129P	885,898.14			
99995729	01/29/21	ZZ13	PUBLIC SCHOOL EMPLOYES' RETIREMENT					\$321,774.54	20210198	W	O
EMPLOYEE - Retirement Sabbatical 7.50%	04709 / 10-0470.009.000.00.00					01/29/21	PY-RSD7-20210129M	233.29			

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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										
99995729	01/29/21	ZZ13	PUBLIC SCHOOL EMPLOYES' RETIREMENT					\$321,774.54	20210198	W	O
EMPLOYEE - Retirement Sabbatical 7.50%			04709 / 10-0470.009.000.00.00			01/15/21	PY-RSD7-20210115M	233.29			
EMPLOYEE - Retirement 6.50%			04709 / 10-0470.009.000.00.00			01/29/21	PY-RTD6-20210129M	148.81			
EMPLOYEE - Retirement 6.25%			04709 / 10-0470.009.000.00.00			01/15/21	PY-RTC6-20210115M	226.38			
EMPLOYEE - Retirement 6.25%			04709 / 10-0470.009.000.00.00			01/29/21	PY-RTC6-20210129M	226.38			
EMPLOYEE - Retirement 6.50%			04709 / 10-0470.009.000.00.00			01/15/21	PY-RTD6-20210115M	268.63			
EMPLOYEE - Retirement 6.25%			04709 / 10-0470.009.000.00.00			12/31/20	PY-RTC6-20201231M	226.38			
EMPLOYEE - Retirement 7.50%			04709 / 10-0470.009.000.00.00			12/31/20	PY-RTD7-20201231M	91,898.28			
EMPLOYEE - Retirement 6.50%			04709 / 10-0470.009.000.00.00			12/31/20	PY-RTD6-20201231M	143.61			
EMPLOYEE - Retirement 7.50%			04709 / 10-0470.009.000.00.00			01/15/21	PY-RTD7-20210115M	94,976.07			
EMPLOYEE - Retirement Sabbatical 7.50%			04709 / 10-0470.009.000.00.00			12/31/20	PY-RSD7-20201231M	233.29			
EMPLOYEE - Retirement 7.5% (post 7/1/11)			04709 / 10-0470.009.000.00.00			01/15/21	PY-RTE7-20210115M	7,444.03			
EMPLOYEE - Retirement 7.5% (post 7/1/11)			04709 / 10-0470.009.000.00.00			12/31/20	PY-RTE7-20201231M	6,581.99			
EMPLOYEE - Retirement 7.5% (post 7/1/11)			04709 / 10-0470.009.000.00.00			01/29/21	PY-RTE7-20210129M	7,438.47			
EMPLOYEE - Retirement 10.3%			04709 / 10-0470.009.000.00.00			01/29/21	PY-RTF10-20210129M	3,229.17			
EMPLOYEE - Retirement 10.3%			04709 / 10-0470.009.000.00.00			01/15/21	PY-RTF10-20210115M	3,168.28			
EMPLOYEE - Retirement 7.50%			04709 / 10-0470.009.000.00.00			01/29/21	PY-RTD7-20210129M	98,007.24			
EMPLOYEE - Retirement 10.3%			04709 / 10-0470.009.000.00.00			12/31/20	PY-RTF10-20201231M	3,083.07			
EMPLOYEE - Ret. TG (DB) 5.5%			464001 / 10-0464.001.000.00.00			01/29/21	PY-RTGDB-20210129M	1,438.90			
EMPLOYEE - Ret. TG (DB) 5.5%			464001 / 10-0464.001.000.00.00			01/15/21	PY-RTGDB-20210115M	1,293.04			
EMPLOYEE - Ret. TG (DB) 5.5%			464001 / 10-0464.001.000.00.00			12/31/20	PY-RTGDB-20201231M	1,275.94			
99995730	01/29/21	ZZ14	PUBLIC SCHOOL EMPL RETIREMENT SYS					\$1,409.38	20210198	W	O
EMPLOYEE - BUYBACK RETIREMENT			047024 / 10-0470.024.000.00.00			01/29/21	PY-VD12-20210129M	741.03			
EMPLOYEE - BUYBACK RETIREMENT			047024 / 10-0470.024.000.00.00			01/15/21	PY-VD12-20210115M	668.35			

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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	411,138.04	38	Outstanding	570,413.40	23
Hand Check	0.00	0	Reconciled	2,899,819.43	33
Wire Transfer	3,059,094.79	18	Stop Payment	0.00	0
			Voids	0.00	0

Account Number	Amount	Vendor	Invoice Number	Date
10-0475.033.000.00.00	\$ 676,395.56	Allegheny County School Health Con.	ACS01 February Benefits	1/31/2021
10-0475.036.000.00.00	\$ 42,701.78	Allegheny County School Health Con.	ACS01 February Benefits	1/31/2021
10-0475.034.000.00.00	\$ 5,816.88	Allegheny County School Health Con.	ACS01 February Benefits	1/31/2021
10-2540.442.000.00.00	\$ 6,895.00	ComDoc	COM05 5012974648	1/31/2021
10-2540.442.000.00.00	\$ 194.00	ComDoc	COM05 5012974649	1/31/2021
10-2620.622.000.01.00	\$ 383.62	Duquesne Light/B&G	DUQ02 9497700000 January 2021	1/31/2021
10-2620.622.000.31.00	\$ 549.84	Duquesne Light/High School	DUQ02 8270640000 January 2021	1/31/2021
10-2620.622.000.19.00	\$ 37.56	Duquesne Light/Elementary School	DUQ02 5142260000 January 2021	1/31/2021
10-2620.622.000.19.00	\$ 9,288.05	Duquesne Light/Elementary School	DUQ02 8993100000 January 2021	1/31/2021
10-2620.622.000.31.00	\$ 21,146.07	Duquesne Light/High School	DUQ02 X347850000 January 2021	1/31/2021
10-2620.622.000.12.00	\$ 65.36	Duquesne Light/Jeffery	DUQ02 1741420000 January 2021	1/31/2021
10-2620.622.000.12.00	\$ 516.35	Duquesne Light/Jeffery	DUQ02 4611130000 January 2021	1/31/2021
10-2620.622.000.35.00	\$ 1,226.24	Duquesne Light/Middle School	DUQ02 5813230000 January 2021	1/31/2021
10-2620.622.000.35.00	\$ 2,363.08	Duquesne Light/Middle School	DUQ02 1594070000 January 2021	1/31/2021
10-2620.622.000.35.00	\$ 12,978.51	Duquesne Light/Middle School	DUQ02 X830740000 January 2021	1/31/2021
10-2620.622.000.14.00	\$ 56.31	Duquesne Light/Reserve	DUQ02 1402760000 January 2021	1/31/2021
10-2620.622.000.01.00	\$ 37.08	Duquesne Light/B&G	DUQ02 8967430000 January 2021	1/31/2021
10-2620.622.000.15.00	\$ 31.25	Duquesne Light/B&G	DUQ02 7193100000 January 2021	1/31/2021
10-2620.622.000.31.00	\$ 520.40	Duquesne Light/High School	DUQ02 3287310000 January 2021	1/31/2021
10-2650.626.000.00.00	\$ 1,236.92	Fleet Services	FLE21 Jan-21	1/31/2021
10-2620.424.000.19.00	\$ 2,526.63	Hampton/Shaler Water	HAM55 0115511878 January 2021	1/31/2021
10-2620.424.000.15.00	\$ 808.63	Hampton/Shaler Water	HAM55 0115512969 January 2021	1/31/2021
10-2620.424.000.11.00	\$ 1,460.16	Hampton/Shaler Water	HAM55 0115515822 January 2021	1/31/2021
10-2620.424.000.01.00	\$ 137.98	Hampton/Shaler Water	HAM55 0115515362 January 2021	1/31/2021
10-2620.621.000.11.00	\$ 3,009.91	Peoples Natural Gas/Burchfield	PEO02 200003959240 January 2021	1/31/2021
10-2620.621.000.31.00	\$ 4,994.19	Peoples Natural Gas/SAHS	PEO02 200003958978 January 2021	1/31/2021
10-2620.621.000.14.00	\$ 1,545.92	Peoples Natural Gas/Reserve	PEO02 200006921627 January 2021	1/31/2021
10-2620.621.000.15.00	\$ 4,210.39	Peoples Natural Gas/Scott Primary	PEO02 200005233783 January 2021	1/31/2021
10-2620.621.000.35.00	\$ 3,942.34	Peoples Natural Gas/Middle School	PEO02 200003958861 January 2021	1/31/2021
10-2620.621.000.01.00	\$ 462.16	Peoples Natural Gas/B&G	PEO02 200003958929 January 2021	1/31/2021
10-2620.621.000.12.00	\$ 1,053.20	Peoples Natural Gas/Jeffery	PEO02 200003959083 January 2021	1/31/2021
10-2620.621.000.12.00	\$ 1,455.02	Peoples Natural Gas/Marzolf	PEO02 200003959182 January 2021	1/31/2021
10-5240.930.000.00.00	\$ 7,882.35	PNC	PNC02 Jan-21	1/31/2021

Account Number	Amount	Vendor
10-2620.538.000.00.00	\$ 223.34	Verizonwireless
Total	\$ 816,152.08	

Invoice Number	Date
VER02 98690554477	1/31/2021

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Shaler Area School District
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Release Dates 02/01/21 - 06/10/21

Invoice # #2 - WPICC-006915

20-21 Year

Vendor #	Vendor Name	Description	Acct #	Amount
DRU16	JAMIE DRUGA	DAILY LUNCH SALES	6611.000	\$78.35
KIL15	MICHAEL KILLMEYER	DAILY LUNCH SALES	6611.000	\$25.00
NUT01	THE NUTRITION GROUP	BUSINESS OFFICE EXPENSE	3100.572	\$1,235.32
		CLEANING	3100.572	\$103.23
		DAIRY	3100.571	\$5,051.41
		GROCERIES	3100.571	\$18,679.13
		LABOR COSTS	3100.572	\$34,776.11
		MANAGEMENT FEE	3100.572	\$1,224.10
		MANAGEMENT PAYROLL	3100.572	\$4,739.53
		OTHER	3100.572	\$983.05
		PAPER	3100.572	\$1,900.33
		SUPPORT SERVICE EXPENSE	3100.572	\$705.90
		UPPER MANAGEMENT EXPENSE	3100.572	\$264.71
		Total for THE NUTRITION GROUP		\$69,662.82
SCA16	VICTORIA SCATENA	DAILY LUNCH SALES	6611.000	\$50.00
		Report Total		\$69,816.17

Date: 02/16/21

Time: 10:14:19

Release Dates 02/01/21 - 06/10/21

Shaler Area School District
Invoices Payable 2020-2021
Vendor # 01BB - rai2f

Page: 1
BAR046a

Invoice # #3 - STARTUP

Vendor#	Vendor Name And Address	Year	Account Number	P.O.#	Combined?	Invoice #	Inv Date	1099	Released
						Bal	Check Number		Check Date
NEL17	NELLO CONSTRUCTION		230 EAST MAIN STREET						
			CARNEGIE PA 15106-						
	Scott Primary – General Construction	\$25,583	20-21	30-4600.330.000.15.71/Nello	February	2021	2/16/21		2/17/21
Report Total		\$25,583							

Date: 02/11/21
Time: 14:51:37

**Shaler Area School District
Invoices Payable 2020-2021
Vendor # 01BB - rai21**

Page: 1
BAR046j

Release Dates 02/18/21 - 06/10/21

Invoice # #2 - WPICC-006915

20-21 Year

Vendor #	Vendor Name	Description	Acct #	Amount
FOL39	A FOLINO CONSTRUCTION	SAHS PARKING LOT PAVING	4600.450	\$50,157.90
			Report Total	\$50,157.90

Date: 02/05/21

Time: 14:40:23

Release Dates 02/01/21 - 06/10/21

**Shaler Area School District
Invoices Payable 2020-2021
Vendor # 01BB - rai21**

Page: 1

BAR046j

Invoice # #2 - WPICC-006915

20-21 Year

Vendor #	Vendor Name	Description	Acct #	Amount
TEN34	THE EFFICIENCY NETWORK	BURCHFIELD BOILER REPLACEMENT	4600.330	\$4,056.44
		HS MAIN DISCONNECT	4600.330	\$6,041.63
		MS COMP CONTROLS REPLACEMENT	4600.330	\$88,369.00
		Total for THE EFFICIENCY		\$98,467.07

Report Total \$98,467.07

Date: 02/03/21
Time: 11:33:20

Shaler Area School District
Transaction Detail
Budget Transfers

Page: 1
BAR017

Transaction Detail Report For 2020-2021

Date Range 01/01/21-08/31/21

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
1161015 / 10-1110.610.000.15.00	BT JAN 21	TRANSFER FROM 116101508 PER	01/28/21	BT				375.34
116101502 / 10-1110.610.000.15.02	BT JAN 21	TRANSFER FROM 238081015 PER	01/28/21	BT				15.51
116101508 / 10-1110.610.000.15.08	BT JAN 21	TRANSFER TO 1161015 PER SL/CF	01/28/21	BT				-375.34
238081015 / 10-2380.810.000.15.00	BT JAN 21	TRANSFER TO 116101502 PER SL/CF	01/28/21	BT				-15.51
Totals For Fund 10 Fund 10			4			Transaction Lines Totaling		0.00
Total Debits		390.85		Total Credits		-390.85		

**Shaler Area School District
2020-2021
Expenditure Accounts - with Activity Only**

Ending Date: 01/31/21

FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
1000 Instruction						
1100 Instruction-regular Prog						
100 Salaries	21,250,337.00	8,507,288.76	1,543,383.17	0.00	12,743,048.24	40
200 Benefits	13,814,356.00	6,081,531.15	995,225.10	0.00	7,732,824.85	44
300 Purchased Prof/tech Svc	30,500.00	22,337.00	0.00	0.00	8,163.00	73
400 Purchased Property Svc	59,552.00	3,904.96	1,330.17	4,143.40	51,503.64	14
500 Other Purchased Services	1,023,225.00	615,046.60	123,958.92	41,156.25	367,022.15	64
600 Supplies	703,029.51	371,197.58	30,685.06	46,845.86	284,986.07	59
700 Property	392,437.00	242,928.14	9,331.27	30,792.34	118,716.52	70
800 Other Objects	0.00	240.00	0.00	0.00	-240.00	-999
1100 ** Functio Total	37,273,436.51	15,844,474.19	2,703,913.69	122,937.85	21,306,024.47	43
1200 Instruction-special Prog						
100 Salaries	6,507,385.00	2,691,085.81	491,122.16	0.00	3,816,299.19	41
200 Benefits	4,391,942.00	2,093,669.29	343,817.84	0.00	2,298,272.71	48
300 Purchased Prof/tech Svc	1,053,000.00	414,052.12	123,123.92	0.00	638,947.88	39
500 Other Purchased Services	2,240,200.00	1,249,671.06	342,580.65	0.00	990,528.94	56
600 Supplies	68,500.00	15,324.52	7,030.94	375.54	52,799.94	23
700 Property	24,000.00	6,097.34	1,167.00	419.00	17,483.66	27
800 Other Objects	204,000.00	2,326.00	0.00	0.00	201,674.00	1
1200 ** Functio Total	14,489,027.00	6,472,226.14	1,308,842.51	794.54	8,016,006.32	45
1300 Vocational Education						
100 Salaries	69,982.00	25,938.42	4,763.20	0.00	44,043.58	37
200 Benefits	30,284.00	7,173.49	2,062.86	0.00	23,110.51	24
500 Other Purchased Services	1,526,582.00	1,497,978.60	399,374.10	0.00	28,603.40	98
1300 ** Functio Total	1,626,848.00	1,531,090.51	406,200.16	0.00	95,757.49	94
1400 Other Instruct Prog						
100 Salaries	723,457.00	405,815.40	80,105.20	0.00	317,641.60	56
200 Benefits	436,335.00	322,527.29	51,325.33	0.00	113,807.71	74
300 Purchased Prof/tech Svc	900.00	0.00	0.00	0.00	900.00	0
500 Other Purchased Services	65,000.00	15,408.00	0.00	0.00	49,592.00	24
600 Supplies	15,000.00	0.00	0.00	0.00	15,000.00	0
1400 ** Functio Total	1,240,692.00	743,750.69	131,430.53	0.00	496,941.31	60

**Shaler Area School District
 2020-2021**

Expenditure Accounts - with Activity Only

Ending Date: 01/31/21

FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
1000 Instruction						
1500 Non-public School Programs						
300 Purchased Prof/tech Svc	0.00	6,076.25	0.00	0.00	-6,076.25	-999
1500 ** Functio Total	0.00	6,076.25	0.00	0.00	-6,076.25	-999
1000 ** Function (E) Total	54,630,003.51	24,597,617.78	4,550,386.89	123,732.39	29,908,653.34	45
2000 Support Services						
2100 Pupil Personnel						
100 Salaries	2,246,539.00	1,074,162.58	175,146.61	0.00	1,172,376.42	48
200 Benefits	1,450,468.00	730,211.81	114,282.59	0.00	720,256.19	50
300 Purchased Prof/tech Svc	0.00	27,909.00	2,500.00	0.00	-27,909.00	-999
400 Purchased Property Svc	0.00	239.00	0.00	0.00	-239.00	-999
500 Other Purchased Services	13,000.00	1,138.81	33.81	0.00	11,861.19	9
600 Supplies	52,000.00	2,640.60	-239.88	3,435.53	45,923.87	12
800 Other Objects	0.00	515.00	0.00	0.00	-515.00	-999
2100 ** Functio Total	3,762,007.00	1,836,816.80	291,723.13	3,435.53	1,921,754.67	49
2200 Instructional Staff Svc						
100 Salaries	930,095.00	428,486.78	79,704.11	0.00	501,608.22	46
200 Benefits	491,793.00	274,700.21	45,327.58	0.00	217,092.79	56
300 Purchased Prof/tech Svc	79,000.00	4,250.00	2,825.00	0.00	74,750.00	5
400 Purchased Property Svc	1,500.00	0.00	0.00	0.00	1,500.00	0
500 Other Purchased Services	11,539.00	0.00	0.00	0.00	11,539.00	0
600 Supplies	148,675.00	120,125.41	40,072.62	23,531.43	5,018.16	97
700 Property	6,700.00	3,073.99	0.00	449.99	3,176.02	53
800 Other Objects	232.00	0.00	0.00	0.00	232.00	0
2200 ** Functio Total	1,669,534.00	830,636.39	167,929.31	23,981.42	814,916.19	51
2300 Administration						
100 Salaries	2,083,812.00	1,331,843.26	178,938.10	0.00	751,968.74	64
200 Benefits	1,339,712.00	827,240.24	118,996.67	0.00	512,471.76	62
300 Purchased Prof/tech Svc	337,500.00	210,074.19	13,224.86	0.00	127,425.81	62
400 Purchased Property Svc	50,000.00	26,212.83	3,744.69	0.00	23,787.17	52
500 Other Purchased Services	104,988.00	33,749.71	7,791.84	0.00	71,238.29	32
600 Supplies	23,160.00	6,261.06	1,467.89	161.75	16,737.19	28
700 Property	7,800.00	0.00	0.00	0.00	7,800.00	0

**Shaler Area School District
2020-2021
Expenditure Accounts - with Activity Only**

Ending Date: 01/31/21

FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
2000 Support Services						
2300 Administration						
800 Other Objects	26,134.49	24,781.58	3,415.00	400.00	952.91	96
2300 ** Functio Total	3,973,106.49	2,460,162.87	327,579.05	561.75	1,512,381.87	62
2400 Pupil Health						
100 Salaries	523,289.00	186,695.96	32,909.54	0.00	336,593.04	36
200 Benefits	332,878.00	158,556.92	21,093.37	0.00	174,321.08	48
300 Purchased Prof/tech Svc	148,000.00	14,340.84	11,539.02	0.00	133,659.16	10
400 Purchased Property Svc	2,000.00	1,027.20	0.00	0.00	972.80	51
500 Other Purchased Services	1,000.00	0.00	0.00	0.00	1,000.00	0
600 Supplies	12,000.00	42,617.51	51.59	1,541.50	-32,159.01	368
700 Property	1,000.00	2,379.00	0.00	0.00	-1,379.00	238
2400 ** Functio Total	1,020,167.00	405,617.43	65,593.52	1,541.50	613,008.07	40
2500 Business						
100 Salaries	402,339.00	237,150.99	28,679.01	0.00	165,188.01	59
200 Benefits	243,806.00	152,463.24	19,920.49	0.00	91,342.76	63
300 Purchased Prof/tech Svc	50,000.00	43,166.00	144.00	0.00	6,834.00	86
400 Purchased Property Svc	42,500.00	34,069.50	7,347.23	0.00	8,430.50	80
500 Other Purchased Services	7,450.00	1,401.80	834.20	0.00	6,048.20	19
600 Supplies	45,931.00	23,791.22	475.00	9,298.32	12,841.46	72
800 Other Objects	2,000.00	1,475.00	0.00	0.00	525.00	74
2500 ** Functio Total	794,026.00	493,517.75	57,399.93	9,298.32	291,209.93	63
2600 Oper & Maint Of Plant						
100 Salaries	3,068,597.00	1,689,786.16	211,926.98	0.00	1,378,810.84	55
200 Benefits	1,923,506.00	1,103,997.55	143,031.88	0.00	819,508.45	57
300 Purchased Prof/tech Svc	292,885.00	101,253.70	0.00	0.00	191,631.30	35
400 Purchased Property Svc	537,711.00	285,519.11	34,014.96	108,657.65	143,534.24	73
500 Other Purchased Services	261,592.00	202,487.30	7,728.30	14,902.82	44,201.88	83
600 Supplies	1,781,025.00	648,046.45	115,205.12	44,852.92	1,088,125.63	39
700 Property	37,422.00	61,910.80	11,942.24	47,743.00	-72,231.80	293
800 Other Objects	2,849.00	853.22	0.00	1,195.00	800.78	72
2600 ** Functio Total	7,905,587.00	4,093,854.29	523,849.48	217,351.39	3,594,381.32	55

**Shaler Area School District
2020-2021**

Expenditure Accounts - with Activity Only

Ending Date: 01/31/21

FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
2000 Support Services						
2700 Student Transportation						
100 Salaries	38,740.00	21,570.93	2,800.00	0.00	17,169.07	56
200 Benefits	22,673.00	14,336.46	1,899.76	0.00	8,336.54	63
300 Purchased Prof/tech Svc	100,000.00	6,489.38	0.00	0.00	93,510.62	6
500 Other Purchased Services	4,797,000.00	916,106.39	134,900.02	0.00	3,880,893.61	19
600 Supplies	29,000.00	1,009.92	180.00	0.00	27,990.08	3
2700 ** Functio Total	4,987,413.00	959,513.08	139,779.78	0.00	4,027,899.92	19
2800 Central						
100 Salaries	697,113.00	412,883.32	52,025.30	0.00	284,229.68	59
200 Benefits	458,739.00	260,194.02	34,212.99	0.00	198,544.98	57
300 Purchased Prof/tech Svc	52,300.00	33,307.01	50.00	1,743.50	17,249.49	67
500 Other Purchased Services	15,100.00	497.57	135.07	0.00	14,602.43	3
600 Supplies	218,486.00	101,926.86	0.00	1,112.80	115,446.34	47
700 Property	10,000.00	0.00	0.00	1,350.14	8,649.86	14
800 Other Objects	1,620.00	0.00	0.00	0.00	1,620.00	0
2800 ** Functio Total	1,453,358.00	808,808.78	86,423.36	4,206.44	640,342.78	56
2900 Other Support Services						
500 Other Purchased Services	65,000.00	60,746.20	0.00	0.00	4,253.80	93
2900 ** Functio Total	65,000.00	60,746.20	0.00	0.00	4,253.80	93
2000 ** Function (E) Total	25,630,198.49	11,949,673.59	1,660,277.56	260,376.35	13,420,148.55	48
3000 Oper Of Non-instr Svc						
3200 Student Activities/ath						
100 Salaries	1,086,460.00	454,095.36	36,240.52	0.00	632,364.64	42
200 Benefits	134,261.00	217,631.30	20,075.23	0.00	-83,370.30	162
300 Purchased Prof/tech Svc	48,840.00	31,047.84	10,000.00	0.00	17,792.16	64
400 Purchased Property Svc	28,150.00	2,623.05	101.25	1,120.00	24,406.95	13
500 Other Purchased Services	232,359.00	83,660.98	26,426.09	0.00	148,698.02	36
600 Supplies	151,436.00	48,331.84	5,314.64	11,157.71	91,946.45	39
700 Property	26,836.00	11,737.43	11,325.00	1,596.29	13,502.28	50
800 Other Objects	31,975.00	11,297.99	1,554.00	0.00	20,677.01	35
900 Other Financing Uses	0.00	474.88	0.00	0.00	-474.88	-999
3200 ** Functio Total	1,740,317.00	860,900.67	111,036.73	13,874.00	865,542.33	50

**Shaler Area School District
 2020-2021
 Expenditure Accounts - with Activity Only**

Ending Date: 01/31/21

FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
3000 Oper Of Non-instr Svc						
3300 Community Services						
100 Salaries	58,100.00	2,988.42	656.73	0.00	55,111.58	5
200 Benefits	17,419.00	1,289.83	283.45	0.00	16,129.17	7
400 Purchased Property Svc	1,500.00	0.00	0.00	0.00	1,500.00	0
600 Supplies	16,000.00	2,211.50	0.00	3,799.27	9,989.23	38
800 Other Objects	38,000.00	3,332.99	1,764.79	0.00	34,667.01	9
3300 ** Functio Total	131,019.00	9,822.74	2,704.97	3,799.27	117,396.99	10
3000 ** Function (E) Total	1,871,336.00	870,723.41	113,741.70	17,673.27	982,939.32	47
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
4600 ** Functio Total	10,000.00	0.00	0.00	0.00	10,000.00	0
4000 ** Function (E) Total	10,000.00	0.00	0.00	0.00	10,000.00	0
5000 Other Financing Uses						
5100 See 5102 And 5110						
800 Other Objects	12,739.00	17,728.31	6,815.00	0.00	-4,989.31	139
900 Other Financing Uses	209,242.00	199,945.27	741.00	0.00	9,296.73	96
5100 ** Functio Total	221,981.00	217,673.58	7,556.00	0.00	4,307.42	98
5200 Fund Transfers						
900 Other Financing Uses	7,662,412.00	6,058,867.24	7,882.35	0.00	1,603,544.76	79
5200 ** Functio Total	7,662,412.00	6,058,867.24	7,882.35	0.00	1,603,544.76	79
5000 ** Function (E) Total	7,884,393.00	6,276,540.82	15,438.35	0.00	1,607,852.18	80
10 Fund (E) Total	90,025,931.00	43,694,555.60	6,339,844.50	401,782.01	45,929,593.39	49
Report Totals	90,025,931.00	43,694,555.60	6,339,844.50	401,782.01	45,929,593.39	49

**Shaler Area School District
2020-2021
Expenditure Accounts - with Activity Only**

Ending Date: 01/31/21

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
100 Salaries						
111 Sal-adminstration-reg	2,478,962.00	1,535,368.08	196,781.33	0.00	943,593.92	62
120 Sal-professional-educ	57,367.00	35,473.92	4,434.24	0.00	21,893.08	62
121 Sal-prof-regular	28,181,999.00	11,486,848.40	2,084,524.25	0.00	16,695,150.60	41
122 Sal-prof-substitute	693,000.00	324,009.28	73,532.95	0.00	368,990.72	47
123 Sal-prof-extra Duty	532,600.00	113,428.76	17,249.07	0.00	419,171.24	21
131 Sal-other Professional	253,100.00	154,998.88	19,374.86	0.00	98,101.12	61
132 Sal-coach/sponsor/other	916,500.00	360,492.88	24,598.30	0.00	556,007.12	39
141 Sal-technical Support	131,445.00	87,910.41	10,988.80	0.00	43,534.59	67
151 Sal-clerical-regular	3,297,812.00	1,701,334.54	279,941.01	0.00	1,596,477.46	52
152 Sal-clerical-subs	78,000.00	8,005.64	152.00	0.00	69,994.36	10
153 Sal-clerical-overtime	69,750.00	12,337.03	107.55	0.00	57,412.97	18
161 Sal-foremen-regular	97,905.00	59,957.12	7,494.64	0.00	37,947.88	61
171 Sal-maint-regular	724,704.00	355,173.44	46,880.00	0.00	369,530.56	49
173 Sal-maintenance-overtime	48,300.00	9,333.61	2,209.17	0.00	38,966.39	19
182 Sal-summer Subs	62,100.00	15,920.00	0.00	0.00	46,180.00	26
191 Sal-custodial-regular	1,873,201.00	1,152,018.94	147,958.06	0.00	721,182.06	62
192 Sal-custodial-subs	70,200.00	5,560.00	1,480.00	0.00	64,640.00	8
193 Sal-custodial-overtime	119,800.00	51,621.22	694.40	0.00	68,178.78	43
100 Object (E) Total	39,686,745.00	17,469,792.15	2,918,400.63	0.00	22,216,952.85	44
200 Benefits						
211 Medical Insurance	7,218,570.00	4,172,625.02	588,860.17	0.00	3,045,944.98	58
212 Dental Insurance	450,262.00	263,508.01	37,504.71	0.00	186,753.99	59
213 Life Insurance	62,043.00	36,943.52	5,285.44	0.00	25,099.48	60
215 Eye Care Insurance	83,878.00	48,745.56	6,924.63	0.00	35,132.44	58
219 Other Health Benefits	168,000.00	80,691.26	12,600.00	0.00	87,308.74	48
220 Social Security	2,984,437.00	1,303,068.37	218,476.12	0.00	1,681,368.63	44
230 Retirement	13,712,402.00	6,014,459.09	1,002,032.22	0.00	7,697,942.91	44
240 Tuition Reimbursement	28,000.00	5,000.00	5,000.00	0.00	23,000.00	18
250 Unemployment Comp	100,000.00	55,052.88	5,577.20	0.00	44,947.12	55
260 Workers Compensation	220,580.00	175,261.00	29,294.65	0.00	45,319.00	79
280 Other Post Employment Benefits	23,000.00	60,975.00	0.00	0.00	-37,975.00	265
281 RETIREE REIMBURSEMENT	37,000.00	29,193.09	0.00	0.00	7,806.91	79
200 Object (E) Total	25,088,172.00	12,245,522.80	1,911,555.14	0.00	12,842,649.20	49

**Shaler Area School District
2020-2021
Expenditure Accounts - with Activity Only**

Ending Date: 01/31/21

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
300 Purchased Prof/tech Svc						
322 Prof Education Serv-iu	379,000.00	233,241.47	82,665.02	0.00	145,758.53	62
323 Professional Educational Services - Other	396,000.00	196,119.88	33,573.96	0.00	199,880.12	50
324 Conference Training	0.00	598.50	0.00	0.00	-598.50	-999
329 Professional Educational Services - Other	418,000.00	13,219.80	7,698.90	0.00	404,780.20	3
330 Purch Other Prof Svc	384,900.00	211,907.02	28,050.42	1,743.50	171,249.48	56
332 Deliquent	110,000.00	82,680.12	5,980.00	0.00	27,319.88	75
333 Tax Appeal-legal	85,000.00	65,485.00	2,563.50	0.00	19,515.00	77
334 Litigation - MISC	1,000.00	0.00	0.00	0.00	1,000.00	0
340 Purch Technical Svc	20,000.00	4,000.00	0.00	0.00	16,000.00	20
348 Purch Svc In Support Of Technology	19,600.00	0.00	0.00	0.00	19,600.00	0
350 Security/safety Services	300,840.00	95,473.37	0.00	0.00	205,366.63	32
360 EMPLOYEE TRAINING/ DEVELOPMENT	86,700.00	30,375.00	2,875.00	26,925.00	29,400.00	66
390 Purch Other Prof Svc	1,885.00	7,462.17	0.00	0.00	-5,577.17	396
300 Object (E) Total	2,202,925.00	940,562.33	163,406.80	28,668.50	1,233,694.17	44
400 Purchased Property Svc						
410 Cleaning Services	5,000.00	2,284.80	0.00	0.00	2,715.20	46
411 Disposal Services	59,315.00	27,527.55	7,733.76	36,953.25	-5,165.80	109
424 Water & Sewage	141,000.00	69,275.01	4,933.40	0.00	71,724.99	49
430 Repairs/maintenance	48,724.00	4,616.52	1,703.92	4,818.40	39,289.08	19
431 Preventive Maintenance	240,254.00	126,560.43	14,594.89	64,944.41	48,749.16	80
432 Repairs & Maintenance Svc	31,446.00	6,883.43	1,697.31	2,430.86	22,131.71	30
433 Repairs & Maintenance Srvcs Vehi	40,000.00	19,652.24	3,766.60	3,212.63	17,135.13	57
434 MAINT. REPAIRS KITCHEN	5,000.00	0.00	0.00	0.00	5,000.00	0
438 Maint&repair Infor Tech Eq/infra	45,578.00	32,272.72	-272.50	445.00	12,860.28	72
442 Rental-equip&vehicles	106,596.00	64,522.95	12,380.92	1,116.50	40,956.55	62
400 Object (E) Total	722,913.00	353,595.65	46,538.30	113,921.05	255,396.30	65
500 Other Purchased Services						
510 Student Transport Svc	184,130.00	25,573.28	25,034.61	0.00	158,556.72	14
513 Stdnt Tran Svcc-cont	4,795,000.00	916,106.39	134,900.02	0.00	3,878,893.61	19
515 Stdnt Tran Svcc-public	1,000.00	0.00	0.00	0.00	1,000.00	0
516 Stdnt Tran Svcc-iu	1,000.00	0.00	0.00	0.00	1,000.00	0
521 Blanket Insurance	177,963.00	147,735.00	0.00	0.00	30,228.00	83
522 Auto Liability Ins	7,299.00	6,522.00	0.00	0.00	777.00	89

**Shaler Area School District
 2020-2021
 Expenditure Accounts - with Activity Only**

Ending Date: 01/31/21

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
500 Other Purchased Services						
523 General Prop/liab Ins	10,168.00	9,797.00	0.00	0.00	371.00	96
524 Insurance Deductibles	25,000.00	0.00	0.00	0.00	25,000.00	0
525 Bonding Insurance	15,000.00	8,405.72	7,723.53	0.00	6,594.28	56
529 Athletic Insurance	29,169.00	28,319.00	0.00	0.00	850.00	97
530 Communications	40,000.00	15,072.99	0.00	0.00	24,927.01	38
538 Telecommunications	73,080.00	47,137.75	7,680.00	14,902.82	11,039.43	85
549 ADVERTISING	8,000.00	1,744.40	834.20	0.00	6,255.60	22
561 Tuition/lea W/i State	170,000.00	70,085.00	0.00	0.00	99,915.00	41
562 Tuition Payments To Charter Schools	1,675,000.00	1,395,305.51	285,964.17	0.00	279,694.49	83
563 Tuition/private Sch	100,000.00	189,711.71	76,572.12	0.00	-89,711.71	190
564 Tuition To Avts	1,526,582.00	1,497,978.60	399,374.10	0.00	28,603.40	98
567 Tuition To Appr Priv Sch (APS)	1,115,000.00	116,203.50	39,873.75	0.00	998,796.50	10
568 Tuition-PA Priv Res Reh Inst (PRRi)	130,000.00	49,736.07	49,729.53	0.00	80,263.93	38
569 Tuition - Other	10,000.00	58,983.00	14,400.00	0.00	-48,983.00	590
571 Food Costs	2,025.00	0.00	0.00	0.00	2,025.00	0
580 Travel	21,375.00	0.00	0.00	0.00	21,375.00	0
581 Travel Conference	31,300.00	382.78	0.00	0.00	30,917.22	1
582 Travel Teachers Inter District	4,100.00	332.20	33.81	0.00	3,767.80	8
583 Travel w/students	4,330.00	925.00	0.00	0.00	3,405.00	21
584 Travel Inter-District	18,789.00	2,209.62	292.61	0.00	16,579.38	12
591 Security/police Svc	15,100.00	3,155.65	0.00	0.00	11,944.35	21
595 lu Payments/withheld	65,000.00	60,746.20	0.00	0.00	4,253.80	93
599 Misc Purchased Services	108,625.00	25,724.65	1,350.55	41,156.25	41,744.10	62
500 Object (E) Total	10,364,035.00	4,677,893.02	1,043,763.00	56,059.07	5,630,082.91	46
600 Supplies						
610 General Supplies	861,731.51	549,014.14	42,254.12	122,361.61	190,355.76	78
611 Uniforms	92,111.00	12,097.68	2,814.00	1,715.02	78,298.30	15
617 Supplies	100,968.00	42,393.81	0.00	0.00	58,574.19	42
618 DO NOT USE CHANGED TO 650	0.00	11,400.00	0.00	0.00	-11,400.00	-999
621 Natural Gas	345,000.00	113,519.56	40,302.20	0.00	231,480.44	33
622 Electricity	1,017,000.00	424,986.14	54,038.08	0.00	592,013.86	42
626 Gasoline	60,000.00	12,173.35	1,416.92	0.00	47,826.65	20
640 Books	299,134.00	139,252.45	25,149.76	42,663.56	117,217.99	61
648 Books&periodicals On Elec Media	43,500.00	37,205.12	13,012.32	5,865.62	429.26	99
650 Supplies & Fees Technology Related	444,798.00	333,924.18	27,816.34	3,403.96	107,469.86	76

**Shaler Area School District
 2020-2021**

Expenditure Accounts - with Activity Only

Ending Date: 01/31/21

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	%Us
ALL						
10 Fund 10						
600 Object (E) Total	3,264,242.51	1,675,966.43	206,803.74	176,009.77	1,412,266.31	57
700 Property						
750 Equip-original & Addl	55,370.00	20,868.78	18,009.05	5,646.58	28,854.64	48
751 DO NOT USE	5,000.00	0.00	0.00	0.00	5,000.00	0
752 Capital Equipment - Original And Additional	18,700.00	2,518.08	0.00	108,865.04	-92,683.12	596
754 Capital Equipment - Food Service	5,000.00	0.00	0.00	0.00	5,000.00	0
758 Capital New Hardware Software	307,027.00	326,444.87	8,149.80	17,742.25	-37,160.12	112
760 Equipment-replacement	37,476.00	9,605.60	1,785.00	5,763.00	22,107.40	41
762 Capital Equipment Replacement	13,422.00	26,441.24	11,942.24	0.00	-13,019.24	197
763 Capital Vehicles	0.00	0.00	0.00	47,743.00	-47,743.00	-999
764 Capital Equipment Food Service	5,000.00	0.00	0.00	0.00	5,000.00	0
768 Capital Eq Harware Software Replace	59,200.00	1,791.54	0.00	8,000.00	49,408.46	17
700 Object (E) Total	506,195.00	387,670.11	39,886.09	193,759.87	-75,234.98	115
800 Other Objects						
810 Dues & Fees	59,310.49	41,838.79	4,969.00	1,595.00	15,876.70	73
820 Judgements Against The Lea	220,000.00	0.00	0.00	0.00	220,000.00	0
831 Interest-loan/lease Agr	1,239.00	7,699.23	6,815.00	0.00	-6,460.23	621
838 INTEREST - LEASE	1,500.00	0.00	0.00	0.00	1,500.00	0
860 Grants-community Svc	27,500.00	3,332.99	1,764.79	0.00	24,167.01	12
880 Refund/prior Yr Recpt	10,000.00	10,029.08	0.00	0.00	-29.08	100
800 Object (E) Total	319,549.49	62,900.09	13,548.79	1,595.00	255,054.40	20
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	189,242.00	199,945.27	741.00	0.00	-10,703.27	106
930 Fund Transfers	7,662,412.00	6,058,867.24	7,882.35	0.00	1,603,544.76	79
985 COVID	0.00	474.88	0.00	0.00	-474.88	-999
900 Object (E) Total	7,871,654.00	6,259,287.39	8,623.35	0.00	1,612,366.61	80
10 Fund (E) Total	90,026,431.00	44,073,189.97	6,352,525.84	570,013.26	45,383,227.77	50
Report Totals	90,026,431.00	44,073,189.97	6,352,525.84	570,013.26	45,383,227.77	50

**Shaler Area School District
 2020-2021
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/21

	Anticipated Revenue	Adjustments	YTD Revenue Received	Revenues Board Supplement		
				Current Revenue Received	Remaining Balance	%Us
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6111 Cur Real Estate Tax						
001 Etna	2,436,140.00	0.00	2,359,977.40	46,179.29	76,162.60	96
002 Millvale	1,757,685.00	0.00	1,583,142.17	14,766.53	174,542.83	90
003 Reserve	3,291,129.00	0.00	3,173,521.24	62,024.53	117,607.76	96
004 Shaler	38,302,453.00	0.00	37,226,228.91	536,080.68	1,076,224.09	97
6111 Function (R) Total	45,787,407.00	0.00	44,342,869.72	659,051.03	1,444,537.28	96
6113 Public Utility Realty Tx						
000 TO BE DISTRIBUTED	52,000.00	0.00	51,899.27	0.00	100.73	99
6113 Function (R) Total	52,000.00	0.00	51,899.27	0.00	100.73	99
6143 Cur Act 511 Opt Tax						
001 Etna	5,608.00	0.00	3,576.71	0.00	2,031.29	63
002 Millvale	2,669.00	0.00	1,633.34	6.14	1,035.66	61
003 Reserve	1,275.00	0.00	479.76	0.00	795.24	37
004 Shaler	13,448.00	0.00	8,573.66	845.00	4,874.34	63
6143 Function (R) Total	23,000.00	0.00	14,263.47	851.14	8,736.53	62
6151 Cur Earned Income Tax						
001 Etna	292,698.00	0.00	219,492.99	38,195.80	73,205.01	74
002 Millvale	287,924.00	0.00	205,043.05	38,445.07	82,880.95	71
003 Reserve	369,945.00	0.00	261,578.91	54,635.70	108,366.09	70
004 Shaler	4,049,433.00	0.00	2,277,482.92	134,698.59	1,771,950.08	56
6151 Function (R) Total	5,000,000.00	0.00	2,963,597.87	265,975.16	2,036,402.13	59
6153 Real Estate Transfers						
000 TO BE DISTRIBUTED	375,000.00	0.00	373,316.73	64,841.54	1,683.27	99
6153 Function (R) Total	375,000.00	0.00	373,316.73	64,841.54	1,683.27	99
6411 Del Real Estate Tax						
001 Etna	86,100.00	0.00	46,891.18	8,945.58	39,208.82	54
002 Millvale	123,999.00	0.00	63,674.72	13,454.11	60,324.28	51
003 Reserve	78,316.00	0.00	93,673.19	5,274.38	-15,357.19	119
004 Shaler	711,585.00	0.00	414,241.40	28,571.23	297,343.60	58
6411 Function (R) Total	1,000,000.00	0.00	618,480.49	56,245.30	381,519.51	61

**Shaler Area School District
 2020-2021
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/21

	Anticipated Revenue	Adjustments	YTD Revenue Received	Revenues Board Supplement		
				Current Revenue Received	Remaining Balance %Us	
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6451 Del Earned Income Tax						
002 Millvale	0.00	0.00	126.51	0.00	-126.51	-999
003 Reserve	0.00	0.00	1,311.77	0.00	-1,311.77	-999
6451 Function (R) Total	0.00	0.00	1,438.28	0.00	-1,438.28	-999
6510 Earnings On Investments						
000 TO BE DISTRIBUTED	250,000.00	0.00	26,193.42	1,550.23	223,806.58	10
6510 Function (R) Total	250,000.00	0.00	26,193.42	1,550.23	223,806.58	10
6530 Gains Or Losses On Sale Of Invest.						
000 TO BE DISTRIBUTED	250,000.00	0.00	0.00	0.00	250,000.00	0
6530 Function (R) Total	250,000.00	0.00	0.00	0.00	250,000.00	0
6710 Admission-student Events						
000 TO BE DISTRIBUTED	51,980.00	0.00	0.00	0.00	51,980.00	0
6710 Function (R) Total	51,980.00	0.00	0.00	0.00	51,980.00	0
6740 Athletic Physicals						
000 TO BE DISTRIBUTED	1,500.00	0.00	1,730.00	0.00	-230.00	115
6740 Function (R) Total	1,500.00	0.00	1,730.00	0.00	-230.00	115
6831 Federal Pass Through Revenues						
000 TO BE DISTRIBUTED	6,000.00	0.00	0.00	0.00	6,000.00	0
6831 Function (R) Total	6,000.00	0.00	0.00	0.00	6,000.00	0
6832 IDEA Federal Pass Through Funds						
000 TO BE DISTRIBUTED	800,000.00	0.00	361,151.38	361,151.94	438,848.62	45
6832 Function (R) Total	800,000.00	0.00	361,151.38	361,151.94	438,848.62	45
6839 Federal Revenue Received From Other						
000 TO BE DISTRIBUTED	0.00	0.00	0.00	0.00	0.00	-999
6839 Function (R) Total	0.00	0.00	0.00	0.00	0.00	-999
6890 Other Revenue From Intermediate Src						
000 TO BE DISTRIBUTED	25,000.00	0.00	-94,793.96	0.00	119,793.96	-379

**Shaler Area School District
 2020-2021
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/21

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	%Us
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6890 Function (R) Total	25,000.00	0.00	-94,793.96	0.00	119,793.96	-379
6910 Rentals						
005 Athletic Fields	40,000.00	0.00	0.00	0.00	40,000.00	0
006 Classrooms	30,000.00	0.00	17,538.00	5,768.00	12,462.00	58
007 Gymnasiums	10,000.00	0.00	900.00	0.00	9,100.00	9
6910 Function (R) Total	80,000.00	0.00	18,438.00	5,768.00	61,562.00	23
6920 Contrib. & Donations From Prvt. Src						
000 TO BE DISTRIBUTED	5,000.00	0.00	75,341.34	54,214.34	-70,341.34	1506
6920 Function (R) Total	5,000.00	0.00	75,341.34	54,214.34	-70,341.34	1506
6940 Tuition From Patrons						
000 TO BE DISTRIBUTED	10,000.00	0.00	0.00	0.00	10,000.00	0
6940 Function (R) Total	10,000.00	0.00	0.00	0.00	10,000.00	0
6942 Summer School Tuition						
000 TO BE DISTRIBUTED	10,000.00	0.00	0.00	0.00	10,000.00	0
6942 Function (R) Total	10,000.00	0.00	0.00	0.00	10,000.00	0
6980 Rev From Community Act						
000 TO BE DISTRIBUTED	50,000.00	0.00	0.00	0.00	50,000.00	0
6980 Function (R) Total	50,000.00	0.00	0.00	0.00	50,000.00	0
6991 Refunds						
000 TO BE DISTRIBUTED	2,500.00	0.00	79,108.74	27,623.00	-76,608.74	3164
6991 Function (R) Total	2,500.00	0.00	79,108.74	27,623.00	-76,608.74	3164
6999 All Other Revenues Not Specified Above						
000 TO BE DISTRIBUTED	5,000.00	0.00	-693.38	0.00	5,693.38	-13
6999 Function (R) Total	5,000.00	0.00	-693.38	0.00	5,693.38	-13
6000 Function (R) Total	53,784,387.00	0.00	48,832,341.37	1,497,271.68	4,952,045.63	90
7000 Revenue - State Sources						
7111 BASIC EDUCATION FUNDING-FORMULA						
000 TO BE DISTRIBUTED	11,688,321.00	0.00	4,817,862.55	0.00	6,870,458.45	41

**Shaler Area School District
 2020-2021
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/21

	Anticipated Revenue	Adjustments	YTD Revenue Received	Revenues Board Supplement	
				Current Revenue Received	Remaining Balance %Us
ALL					
10 Fund 10					
7000 Revenue - State Sources					
7111 Function (R) Total	11,688,321.00	0.00	4,817,862.55	0.00	6,870,458.45 41
7112 BASIC EDUCATION FUNDING - SS					
000 TO BE DISTRIBUTED	1,580,000.00	0.00	293,018.80	0.00	1,286,981.20 18
7112 Function (R) Total	1,580,000.00	0.00	293,018.80	0.00	1,286,981.20 18
7160 1305 & 1306 Tuition					
000 TO BE DISTRIBUTED	20,000.00	0.00	0.00	0.00	20,000.00 0
7160 Function (R) Total	20,000.00	0.00	0.00	0.00	20,000.00 0
7271 Sp Ed-reg Progrm					
000 TO BE DISTRIBUTED	3,545,159.00	0.00	2,173,396.00	543,349.00	1,371,763.00 61
7271 Function (R) Total	3,545,159.00	0.00	2,173,396.00	543,349.00	1,371,763.00 61
7311 TRANSPORTATION					
000 TO BE DISTRIBUTED	1,500,000.00	0.00	774,791.00	0.00	725,209.00 51
7311 Function (R) Total	1,500,000.00	0.00	774,791.00	0.00	725,209.00 51
7312 TRANSPORTATION SUB					
000 TO BE DISTRIBUTED	125,000.00	0.00	55,633.00	0.00	69,367.00 44
7312 Function (R) Total	125,000.00	0.00	55,633.00	0.00	69,367.00 44
7320 Subsidy/rental & Sf Pmt					
000 TO BE DISTRIBUTED	400,000.00	0.00	17,373.62	0.00	382,626.38 4
7320 Function (R) Total	400,000.00	0.00	17,373.62	0.00	382,626.38 4
7330 Subs/medical & Dental					
000 TO BE DISTRIBUTED	75,000.00	0.00	0.00	0.00	75,000.00 0
7330 Function (R) Total	75,000.00	0.00	0.00	0.00	75,000.00 0
7340 Property Tax Relief Pmt					
000 TO BE DISTRIBUTED	2,041,125.00	0.00	2,041,125.17	0.00	-0.17 100
7340 Function (R) Total	2,041,125.00	0.00	2,041,125.17	0.00	-0.17 100
7505 READY TO LEARN GRANT					
000 TO BE DISTRIBUTED	706,471.00	0.00	706,471.00	706,471.00	0.00 100

**Shaler Area School District
2020-2021
Revenue Accounts - with Activity Only**

Ending Date: 01/31/21

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	%Us
ALL						
10 Fund 10						
7000 Revenue - State Sources						
7505 Function (R) Total	706,471.00	0.00	706,471.00	706,471.00	0.00	100
7820 Retirement Subsidy						
000 TO BE DISTRIBUTED	7,100,000.00	0.00	919,672.25	0.00	6,180,327.75	12
7820 Function (R) Total	7,100,000.00	0.00	919,672.25	0.00	6,180,327.75	12
7000 Function (R) Total	28,781,076.00	0.00	11,799,343.39	1,249,820.00	16,981,732.61	41
8000 Revenue - Federal Source						
8512 Ed Of Handicapped Child.-reg. Eha-b						
000 TO BE DISTRIBUTED	0.00	0.00	3,167.20	3,167.20	-3,167.20	-999
8512 Function (R) Total	0.00	0.00	3,167.20	3,167.20	-3,167.20	-999
8514 Nclb-title I-improving Academic Ach						
000 TO BE DISTRIBUTED	570,000.00	0.00	121,605.87	40,535.29	448,394.13	21
8514 Function (R) Total	570,000.00	0.00	121,605.87	40,535.29	448,394.13	21
8515 Nclb-title Ii-preparing Teachers						
000 TO BE DISTRIBUTED	125,000.00	0.00	25,102.50	7,526.50	99,897.50	20
8515 Function (R) Total	125,000.00	0.00	25,102.50	7,526.50	99,897.50	20
8516 Title I Program Improvement						
000 TO BE DISTRIBUTED	0.00	0.00	750.00	0.00	-750.00	-999
8516 Function (R) Total	0.00	0.00	750.00	0.00	-750.00	-999
8517 Nclb-title Iv-21st Century Sch						
000 TO BE DISTRIBUTED	40,000.00	0.00	10,399.51	3,035.43	29,600.49	26
8517 Function (R) Total	40,000.00	0.00	10,399.51	3,035.43	29,600.49	26
8749 OTHER CARES ACT FUNDING						
000 TO BE DISTRIBUTED	0.00	0.00	-115,745.69	0.00	115,745.69	-999
8749 Function (R) Total	0.00	0.00	-115,745.69	0.00	115,745.69	-999
8810 Medical Assistance-access						
000 TO BE DISTRIBUTED	600,000.00	0.00	14,249.16	4,310.15	585,750.84	2
8810 Function (R) Total	600,000.00	0.00	14,249.16	4,310.15	585,750.84	2
8000 Function (R) Total	1,335,000.00	0.00	59,528.55	58,574.57	1,275,471.45	4

**Shaler Area School District
 2020-2021
 Revenue Accounts - with Activity Only**

Ending Date: 01/31/21

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	%Us
ALL						
10 Fund 10						
9000 Other Financing Sources						
9120 Proceeds-bond Refunding						
000 TO BE DISTRIBUTED	354,000.00	0.00	819,506.26	0.00	-465,506.26	231
9120 Function (R) Total	354,000.00	0.00	819,506.26	0.00	-465,506.26	231
9500 Refund/prior Yrs Exp						
000 TO BE DISTRIBUTED	10,000.00	0.00	0.00	0.00	10,000.00	0
9500 Function (R) Total	10,000.00	0.00	0.00	0.00	10,000.00	0
9999 Fund Balance						
000 TO BE DISTRIBUTED	5,761,968.00	0.00	0.00	0.00	5,761,968.00	0
9999 Function (R) Total	5,761,968.00	0.00	0.00	0.00	5,761,968.00	0
9000 Function (R) Total	6,125,968.00	0.00	819,506.26	0.00	5,306,461.74	13
10 Fund (R) Total	90,026,431.00	0.00	61,510,719.57	2,805,666.25	28,515,711.43	68
Report Totals	90,026,431.00	0.00	61,510,719.57	2,805,666.25	28,515,711.43	68

**SHALER AREA SCHOOL DISTRICT
FUND PROFILES & INVESTMENTS
Jan-21**

GENERAL FUND

Beginning Balance January 1, 2021		\$36,015,089.75
Receipts	\$2,673,891.87	
Disbursements	\$5,356,343.27	
Ending Balance January 31, 2021		\$33,332,638.35

SUMMARY OF INVESTMENTS - GENERAL FUND

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	0.01%	LIQUID	\$19,333,338.38
PSDLAF	MAX	0.01%	LIQUID	\$1,056,370.88
PSDLAF	MAX	0.01%	LIQUID	\$8,996.74
PSDLAF	FLEX	0.02%	LIQUID	\$500,000.00
PSDLAF	FLEX	0.10%	LIQUID	\$3,520,000.00
PSDLAF	FLEX	0.25%	LIQUID	\$810,000.00
PSDLAF	US TREASURY	0.05%	2/4/2021	\$2,999,361.00
PSDLAF	CD	0.13%	2/16/2021	\$245,000.00
PSDLAF	CD	0.15%	2/16/2021	\$245,000.00
PSDLAF	CD	0.15%	2/16/2021	\$245,000.00
PSDLAF	CD	0.10%	2/16/2021	\$245,000.00
PSDLAF	CD	0.07%	2/16/2021	\$245,000.00
PSDLAF	CD	0.05%	2/16/2021	\$245,000.00
PLGIT	Reserve	0.07%	LIQUID	\$2,978,413.59
PLGIT	CD	0.45%	2/1/2021	\$248,000.00
PLGIT	CD	1.75%	2/2/2021	\$245,000.00
PLGIT	CLASS	0.01%	LIQUID	\$7,196.00
Total				\$33,176,676.59

FUND PROFILES & INVESTMENTS

Jan-21

Page 2

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

Beginning Balance January 1, 2021 \$339,282.30
Receipts \$2.79
Disbursements \$0.00
Ending Balance January 31, 2021 \$339,285.09

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	0.01%	LIQUID	\$339,285.09
TOTAL				\$339,285.09

CAFETERIA FUND

Beginning Balance January 1, 2021 \$199,089.15
Receipts \$3,421.57
Disbursements \$118,293.91
Ending Balance January 31, 2021 \$84,216.81

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	0.06%	LIQUID	\$84,216.81
Total				\$84,216.81

FUND PROFILES & INVESTMENTS

Jan-21

Page 3

BOND FUND

Beginning Balance January 1, 2021		\$1,078,683.74
Receipts	\$9.06	
Disbursements	\$0.00	
Ending Balance January 31, 2021		\$1,078,692.80

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	0.01%	LIQUID	\$1,078,692.80
Total				\$1,078,692.80

2019 BOND FUND

Beginning Balance January 1, 2021		\$5,178,070.05
Receipts	\$364.04	
Disbursements	\$370,582.63	
Ending Balance January 31, 2021		\$4,807,851.46

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	0.01%	LIQUID	\$602,176.06
PSDLAF	FLEX	0.01%	LIQUID	\$5,675.40
PSDLAF	FLEX	0.09%	LIQUID	\$4,200,000.00
Total				\$4,807,851.46

From: 07/01/2020
 To : 12/31/2020

General Ledger Report
 Elementary School

From Account: 500
 To Account: 810

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
100500 Gardening Club	85.91	0.00	0.00	0.00	85.91	0.00	85.91
100501 Music Dept/Cynthia	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100502 PPG Grant-DiDiano 4th	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100503 Clerical Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100504 Music Dept	253.13	0.00	0.00	0.00	253.13	0.00	253.13
100505 Science Fair	434.47	0.00	0.00	0.00	434.47	0.00	434.47
100506 Conservatory	1848.33	0.00	0.00	0.00	1848.33	0.00	1848.33
100508 Strings	827.18	25.00	0.00	0.00	852.18	0.00	852.18
100509 chorus	500.00	0.00	0.00	0.00	500.00	0.00	500.00
100510 Band Account	836.93	0.00	-31.96	0.00	804.97	0.00	804.97
100515 Book Fair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100520 Titan Trail	6083.61	9.50	-637.89	0.00	5455.22	0.00	5455.22
100530 ROBOTICS	482.99	0.00	0.00	0.00	482.99	0.00	482.99
100540 Flower Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100550 Library Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100555 Robert C. Bergstrom Bk	415.73	0.00	0.00	0.00	415.73	0.00	415.73
100560 Lost Books	292.58	0.00	0.00	0.00	292.58	0.00	292.58
100570 Musical	978.94	0.00	0.00	0.00	978.94	0.00	978.94
100580 Titan Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100590 Misc. In & Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100600 SAES Singers	571.74	0.00	0.00	0.00	571.74	0.00	571.74
100610 PPG Grant/Carlisle/6ht	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100640 Talent Show	926.02	0.00	0.00	0.00	926.02	0.00	926.02
100660 Charles Gray Perf.	1257.72	110.00	-85.00	0.00	1282.72	0.00	1282.72
100700 PPG/Grant-Oros	1829.35	0.00	0.00	0.00	1829.35	0.00	1829.35
100810 Interest	265.72	0.01	0.00	0.00	265.73	0.00	265.73
Group Total	17890.35	144.51	-754.85	0.00	17280.01	0.00	17280.01
Grand Total	17890.35	144.51	-754.85	0.00	17280.01	0.00	17280.01

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

Bookkeeper: _____ Date: ___/___/___
 Principal: [Signature] Date: 1/14/2021

Bank Reconciliation Report

From: 12/01/2020
To : 12/31/2020

Checking Account
Checking

Ending Balance on statement dated 12/31/2020 ->	17280.11
Add: Outstanding Deposits (Bank Deposits) -> +	0.00
Less: Outstanding Checks -> -	0.00

Cash Balance as of 12/31/2020 ->	17280.11

Cash Balance for Checking as of 12/01/2020 ->	17230.11
Add: Total Deposits (Bank Deposits) -> +	50.00
Less: Total Checks and Withdrawls -> -	0.00

Cash Balance as of 12/31/2020 ->	17280.11

Summary of Asset Accounts

Account	Beg. Bal.	Recpt/JV	Disb/JV	Transfers	End. Bal.
00990 Petty Cash	0.00	0.00	0.00	0.00	0.00
00991 Cash On Hand	0.00	50.00	0.00	-50.00	0.00
00992 Checking	17230.11	0.00	0.00	50.00	17280.11
00993 Savings	0.00	0.00	0.00	0.00	0.00
00994 Investments	0.00	0.00	0.00	0.00	0.00
Asset Totals	17230.11	50.00	0.00	0.00	17280.11

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

Bookkeeper: _____
Principal: [Signature]

Date: ___/___/___
Date: 1/19/2021

Bank Reconciliation Report

From: 12/01/2020

Checking Account

To : 12/31/2020

Checking

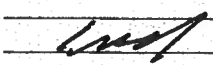
Ending Balance on statement dated 12/31/2020 ->	22342.87
Add: Outstanding Deposits (Bank Deposits) -> +	0.00
Less: Outstanding Checks -> -	0.00
<hr/>	
Cash Balance as of 12/31/2020 ->	22342.87

Cash Balance for Checking as of 12/01/2020 ->	22342.56
Add: Total Deposits (Bank Deposits) -> +	0.31
Less: Total Checks and Withdrawls -> -	0.00
<hr/>	
Cash Balance as of 12/31/2020 ->	22342.87

Summary of Asset Accounts

Account	Beg. Bal.	Recpt/JV	Disb/JV	Transfers	End. Bal.
00990 Petty Cash	0.00	0.00	0.00	0.00	0.00
00991 Cash On Hand	0.00	0.31	0.00	-0.31	0.00
00992 Checking	22342.56	0.00	0.00	0.31	22342.87
00993 Savings	0.00	0.00	0.00	0.00	0.00
00994 Investments	0.00	0.00	0.00	0.00	0.00
Asset Totals	22342.56	0.31	0.00	0.00	22342.87

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

Bookkeeper: _____
Principal: 

Date: ___/___/___
Date: 1/17/21

rom: 07/01/2020
 o : 12/31/2020

General Ledger Report
 Elementary School

From Account: 104
 To Account: 810

Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Working
100105 class of 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100150 General Activities	7637.00	3000.00	-271.57	0.00	10365.43	0.00	10365.43
100160 Titan Shop	3549.15	0.00	0.00	0.00	3549.15	0.00	3549.15
100260 Apples for Students	2421.57	0.00	0.00	0.00	2421.57	0.00	2421.57
100280 Yearbook (Memory Book)	3011.04	0.00	0.00	0.00	3011.04	0.00	3011.04
100305 Arts and Crafts Club	80.02	0.00	0.00	0.00	80.02	0.00	80.02
100310 Bowling Club	1936.34	0.00	0.00	0.00	1936.34	0.00	1936.34
100320 Zoo Bus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100330 Golf Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100350 Photo Club	74.93	0.00	0.00	0.00	74.93	0.00	74.93
100360 Hats for Hearts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100370 World Culture	46.46	0.00	0.00	0.00	46.46	0.00	46.46
100380 Framing Craft Club	53.35	0.00	0.00	0.00	53.35	0.00	53.35
100390 Grant Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100400 Running Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100502 Team 5B	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100503 Team 5C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100601 Team 6A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100603 Team 6C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100604 Team 6D	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100810 Interest	802.74	1.84	0.00	0.00	804.58	0.00	804.58
Group Total	19612.60	3001.84	-271.57	0.00	22342.87	0.00	22342.87
Grand Total	19612.60	3001.84	-271.57	0.00	22342.87	0.00	22342.87

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

Bookkeeper: _____ Date: / /
 Principal: [Signature] Date: 12/31/21

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

From Date:	10/1/2020
To Date:	12/31/2020

From Acct:	1
To Account:	999999

acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
00100	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00101	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00102	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00103	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00110	Student Activities	\$9,313.44	\$0.00	(\$132.00)	\$0.00	\$9,181.44	\$0.00	\$9,181.44
00114	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00115	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00116	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00117	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00118	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00119	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00120	Titan Shop	\$12,543.28	\$975.56	(\$1,405.81)	\$0.00	\$12,113.03	\$0.00	\$12,113.03
00130	In & Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00150	Student Parking	\$10,035.00	\$6,370.00	(\$531.00)	(\$7,000.00)	\$8,874.00	\$0.00	\$8,874.00
00160	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00190	Charity Fund	\$4,065.28	\$0.00	\$0.00	\$0.00	\$4,065.28	\$0.00	\$4,065.28
00195	Powder Puff	\$29.15	\$0.00	\$0.00	\$0.00	\$29.15	\$0.00	\$29.15
00200	Pepsi Fund	\$771.29	\$1,000.00	(\$1,554.35)	\$0.00	\$216.94	\$0.00	\$216.94
00205	Shalerpalooza	\$502.96	\$0.00	\$0.00	\$0.00	\$502.96	\$0.00	\$502.96
00220	Class of 2020	\$9,919.17	\$0.00	\$0.00	\$0.00	\$9,919.17	\$0.00	\$9,919.17
00221	Class of 2021	\$22,154.18	\$0.00	(\$7,715.83)	\$7,000.00	\$21,438.35	\$0.00	\$21,438.35
00222	Class of 2022	\$19,987.39	\$1,056.35	\$0.00	\$0.00	\$21,043.74	\$0.00	\$21,043.74
00223	Class of 2023	\$15,113.73	\$1,056.35	\$0.00	\$0.00	\$16,170.08	\$0.00	\$16,170.08
00224	Class of 2024	\$8,052.38	\$3,809.47	\$0.00	\$0.00	\$11,861.85	\$0.00	\$11,861.85
00225	Class of 2025	\$4,955.26	\$0.00	\$0.00	\$0.00	\$4,955.26	\$0.00	\$4,955.26
00226	Class of 2026	\$1,695.00	\$3,110.00	\$0.00	\$0.00	\$4,805.00	\$0.00	\$4,805.00
00227	Class of 2027	\$2,475.00	\$1,480.00	\$0.00	\$0.00	\$3,955.00	\$0.00	\$3,955.00
00228	Class of 2028	\$1,480.00	\$1,450.00	\$0.00	\$0.00	\$2,930.00	\$0.00	\$2,930.00
00229	Class of 2029	\$455.00	\$0.00	\$0.00	\$0.00	\$455.00	\$0.00	\$455.00
00240	Oracle (Newspaper)	\$5,376.99	\$360.00	\$0.00	\$0.00	\$5,736.99	\$0.00	\$5,736.99
00250	Yearbook	\$50,785.54	\$3,155.00	(\$65.00)	\$0.00	\$53,875.54	\$0.00	\$53,875.54
00300	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00305	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000310	Cross Country	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000315	Golf (Boys)	\$250.67	\$0.00	(\$250.67)	\$0.00	\$0.00	\$0.00	\$0.00

General Ledger Report

Financial Report

SAHS ACTIVITIES ACCOUNT

From Date:	10/1/2020
To Date:	12/31/2020

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
00316	Golf (Girls)	\$80.00	\$0.00	(\$60.00)	\$0.00	\$0.00	\$0.00	\$0.00
00320	Football	\$156.94	\$0.00	(\$156.94)	\$0.00	\$0.00	\$0.00	\$0.00
00325	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00330	Tennis	\$1,482.37	\$148.98	(\$723.00)	\$0.00	\$908.35	\$0.00	\$908.35
00335	Swimming	\$486.00	\$0.00	(\$486.00)	\$0.00	\$0.00	\$0.00	\$0.00
00340	Track	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00345	Ultimate Frisbee	\$263.10	\$0.00	\$0.00	\$0.00	\$263.10	\$0.00	\$263.10
00350	Golf Facility Fund	\$3,496.35	\$0.00	(\$3,496.35)	\$0.00	\$0.00	\$0.00	\$0.00
00355	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00360	Volleyball	\$1.21	\$565.00	(\$566.21)	\$0.00	\$0.00	\$0.00	\$0.00
00365	Softball	\$26.13	\$0.00	(\$26.13)	\$0.00	\$0.00	\$0.00	\$0.00
00370	Bowling Team	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00375	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00400	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00405	Orchestra/Strings	\$263.65	\$0.00	\$0.00	\$0.00	\$263.65	\$0.00	\$263.65
00410	Band	\$2,608.05	\$25.00	(\$204.98)	\$0.00	\$2,428.07	\$0.00	\$2,428.07
00412	Drumline	\$168.97	\$0.00	\$0.00	\$0.00	\$168.97	\$0.00	\$168.97
00415	Global Scholars	\$44.00	\$23.00	\$0.00	\$0.00	\$67.00	\$0.00	\$67.00
00420	Cheerleaders	\$3,378.45	\$0.00	(\$1,023.87)	\$0.00	\$2,354.58	\$0.00	\$2,354.58
00430	Choir	\$3,577.08	\$121.30	(\$664.49)	\$0.00	\$3,033.89	\$0.00	\$3,033.89
00440	Dance Team	\$1,177.13	\$0.00	\$0.00	\$0.00	\$1,177.13	\$0.00	\$1,177.13
00450	Majorettes	\$447.97	\$0.00	\$0.00	\$0.00	\$447.97	\$0.00	\$447.97
00460	Musical	\$3,272.90	\$0.00	\$0.00	\$0.00	\$3,272.90	\$0.00	\$3,272.90
00470	Silk Line	\$614.23	\$0.00	\$0.00	\$0.00	\$614.23	\$0.00	\$614.23
00505	English Honor Society	\$2,113.59	\$120.00	(\$330.00)	\$0.00	\$1,903.59	\$0.00	\$1,903.59
00510	Art Honor Society	\$2,190.40	\$0.00	\$0.00	\$0.00	\$2,190.40	\$0.00	\$2,190.40
00515	Student Productions	\$2,774.92	\$5,306.18	(\$1,524.91)	\$0.00	\$6,556.19	\$0.00	\$6,556.19
00520	Music Honor Society	\$62.99	\$50.00	\$0.00	\$0.00	\$112.99	\$0.00	\$112.99
00522	Math Honor Society	\$2,094.00	\$0.00	\$0.00	\$0.00	\$2,094.00	\$0.00	\$2,094.00
00525	Latin Honor Society	\$259.21	\$0.00	\$0.00	\$0.00	\$259.21	\$0.00	\$259.21
00530	French Honor Society	\$370.19	\$0.00	\$0.00	\$0.00	\$370.19	\$0.00	\$370.19
00535	Outdoors Club	\$350.03	\$0.00	\$0.00	\$0.00	\$350.03	\$0.00	\$350.03
00540	S.A.T.V.	\$826.38	\$1,505.00	(\$260.00)	\$0.00	\$2,071.38	\$0.00	\$2,071.38
00545	Youth Advocacy League	\$898.03	\$0.00	\$0.00	\$0.00	\$898.03	\$0.00	\$898.03
00546	Y.A.L. Seeds of Hope	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00547	L.A.M.P.	\$392.10	\$0.00	\$0.00	\$0.00	\$392.10	\$0.00	\$392.10

**General Ledger Report
Financial Report
SAHS ACTIVITIES ACCOUNT**

From Date:	10/1/2020
To Date:	12/31/2020

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
100550	S.A.D.D. Club	\$271.08	\$0.00	\$0.00	\$0.00	\$271.08	\$0.00	\$271.08
100555	Japanese Honor Society	\$833.86	\$0.00	\$0.00	\$0.00	\$833.86	\$0.00	\$833.86
100558	Robotics	\$244.18	\$0.00	\$0.00	\$0.00	\$244.18	\$0.00	\$244.18
100560	Ski Club	\$3,691.42	\$0.00	\$0.00	\$0.00	\$3,691.42	\$0.00	\$3,691.42
100562	S.P.A.C.E.	\$442.18	\$0.00	\$0.00	\$0.00	\$442.18	\$0.00	\$442.18
100565	Titan Service Club	\$3,122.05	\$0.00	\$0.00	\$0.00	\$3,122.05	\$0.00	\$3,122.05
100570	Spanish Honor Society	\$133.59	\$0.00	\$0.00	\$0.00	\$133.59	\$0.00	\$133.59
100575	Holo. History Club	\$3,508.45	\$0.00	(\$250.00)	\$0.00	\$3,258.45	\$0.00	\$3,258.45
100580	Science Club	\$493.83	\$0.00	\$0.00	\$0.00	\$493.83	\$0.00	\$493.83
100585	Future Teachers	\$742.52	\$0.00	\$0.00	\$0.00	\$742.52	\$0.00	\$742.52
100590	Titan Varsity	\$5,052.60	\$0.00	(\$5,052.60)	\$0.00	\$0.00	\$0.00	\$0.00
100595	Future Business Leaders	\$485.00	\$0.00	\$0.00	\$0.00	\$485.00	\$0.00	\$485.00
100600	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100810	Interest	\$14,249.74	\$5.52	\$0.00	\$0.00	\$14,255.26	\$0.00	\$14,255.26
Group Total		\$247,087.58	\$31,692.71	(\$26,480.14)	\$0.00	\$252,300.15	\$0.00	\$252,300.15
Activity Accounts Grand Total		\$247,087.58	\$31,692.71	(\$26,480.14)	\$0.00	\$252,300.15	\$0.00	\$252,300.15

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

From Date:	10/1/2020
To Date:	12/31/2020

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
190	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
191	Cash On Hand	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
192	Checking	\$222,087.58	\$31,692.71	(\$26,480.14)	\$0.00	\$227,300.15	\$0.00	\$227,300.15
193	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
194	Investments	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
General Ledger Grand Total		\$247,087.58	\$31,692.71	(\$26,480.14)	\$0.00	\$252,300.15	\$0.00	\$252,300.15

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 McKisic Date: 01/04/21
 Activities Director: Andy Shand Date: 01/04/21

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

From Date:	10/1/2020
To Date:	12/31/2020

From Acct:	1
To Account:	999999

acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
00705	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00710	Academy	\$3,017.72	\$0.00	\$0.00	\$0.00	\$3,017.72	\$0.00	\$3,017.72
00715	Gate	\$1,027.77	\$0.00	(\$20.00)	\$0.00	\$1,007.77	\$0.00	\$1,007.77
00720	Guidance	\$8,209.37	\$250.00	\$0.00	\$0.00	\$8,459.37	\$0.00	\$8,459.37
00725	Student Credit Recovery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00729	Visual Communications	\$1,500.92	\$0.00	\$0.00	\$0.00	\$1,500.92	\$0.00	\$1,500.92
00730	Industrial Arts	\$787.21	\$0.00	(\$59.92)	\$0.00	\$727.29	\$0.00	\$727.29
00735	S.A. Cafe	\$158.31	\$0.00	\$0.00	\$0.00	\$158.31	\$0.00	\$158.31
00737	Titan Varsity	\$0.00	\$8,163.90	\$0.00	\$0.00	\$8,163.90	\$0.00	\$8,163.90
00740	Library	\$2.08	\$0.00	\$0.00	\$0.00	\$2.08	\$0.00	\$2.08
00742	Bocce	\$176.00	\$0.00	\$0.00	\$0.00	\$176.00	\$0.00	\$176.00
00743	STEAM	\$1,817.76	\$0.00	\$0.00	\$0.00	\$1,817.76	\$0.00	\$1,817.76
00744	Life Skills Class	\$4,937.39	\$0.00	(\$757.58)	\$0.00	\$4,179.81	\$0.00	\$4,179.81
00745	Pre-School	\$3,010.24	\$0.00	(\$280.95)	\$0.00	\$2,729.29	\$0.00	\$2,729.29
00747	Stand Together	\$1,206.34	\$0.00	\$0.00	\$0.00	\$1,206.34	\$0.00	\$1,206.34
00748	Millvalean Scholarship	\$4,725.00	\$0.00	\$0.00	\$0.00	\$4,725.00	\$0.00	\$4,725.00
00749	Crawshaw Scholarship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00750	Kim Baysek Young Scholar	\$0.00	\$3,405.00	\$0.00	\$0.00	\$3,405.00	\$0.00	\$3,405.00
00751	Jack Wolff Scholarship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00752	Jessica Peluso Scholar.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00753	Alexander Scholarship	\$8,939.89	\$0.00	\$0.00	\$0.00	\$8,939.89	\$0.00	\$8,939.89
00754	Cliff Fair Scholarship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00755	Fugh Scholarship 2020	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
00756	Fugh Scholarship 2017	\$2,500.08	\$0.00	\$0.00	\$0.00	\$2,500.08	\$0.00	\$2,500.08
00757	Shiva Kumar Scholarship	\$5,951.58	\$0.00	\$0.00	\$0.00	\$5,951.58	\$0.00	\$5,951.58
00758	Gene Biles Scholarship	\$9,347.05	\$100.00	\$0.00	\$0.00	\$9,447.05	\$0.00	\$9,447.05
00759	Carl Seidl Scholarship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00760	Scholarships	\$2,614.56	\$0.00	\$0.00	\$0.00	\$2,614.56	\$0.00	\$2,614.56
00761	Chalfant Scholarship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00762	Fugh Scholarship 2018	\$5,000.01	\$0.00	\$0.00	\$0.00	\$5,000.01	\$0.00	\$5,000.01
00763	Fugh Scholarship 2019	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
00764	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00765	Lieb Scholarship	\$4,913.54	\$0.00	\$0.00	\$0.00	\$4,913.54	\$0.00	\$4,913.54
00766	Michaelis Scholarship	\$1,522.90	\$0.00	\$0.00	\$0.00	\$1,522.90	\$0.00	\$1,522.90
00767	Piekarski Scholarship	\$17,596.19	\$0.00	\$0.00	\$0.00	\$17,596.19	\$0.00	\$17,596.19

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

From Date:	10/1/2020
To Date:	12/31/2020

From Acct:	1
To Account:	999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
00768	Frank Pink Scholarship	\$6,919.67	\$0.00	\$0.00	\$0.00	\$6,919.67	\$0.00	\$6,919.67
00769	Shutter Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00770	Textbooks & Locks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00775	Calculators	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00776	Hall of Fame	\$230.70	\$0.00	\$0.00	\$0.00	\$230.70	\$0.00	\$230.70
00778	Bill Suit Scholarship	\$1,614.12	\$0.00	\$0.00	\$0.00	\$1,614.12	\$0.00	\$1,614.12
00779	B.Suit Hall of Fame Schol	\$9,823.00	\$0.00	\$0.00	\$0.00	\$9,823.00	\$0.00	\$9,823.00
00780	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00785	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00799	District Fundraisers	\$0.00	\$655.00	(\$655.00)	\$0.00	\$0.00	\$0.00	\$0.00
00800	Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
00801	Phys. Ed. Dept.	\$1,750.62	\$0.00	\$0.00	\$0.00	\$1,750.62	\$0.00	\$1,750.62
00810	Interest	\$8,014.28	\$3.68	\$0.00	\$0.00	\$8,017.96	\$0.00	\$8,017.96
Group Total		\$142,314.30	\$12,577.58	(\$1,773.45)	\$0.00	\$153,118.43	\$0.00	\$153,118.43
Activity Accounts Grand Total		\$142,314.30	\$12,577.58	(\$1,773.45)	\$0.00	\$153,118.43	\$0.00	\$153,118.43

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

From Date: 10/1/2020
To Date: 12/31/2020

From Acct: 1
To Account: 999999

acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
90	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91	Cash On Hand	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
92	Checking	\$142,314.30	\$12,577.58	(\$1,773.45)	\$0.00	\$153,118.43	\$0.00	\$153,118.43
93	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
94	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$142,314.30	\$12,577.58	(\$1,773.45)	\$0.00	\$153,118.43	\$0.00	\$153,118.43

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

Bookkeeper: Mary Lynn McKee Date: 01/04/21
Activities Director: Mary Lynn McKee Date: 01/04/21

**Shaler Area School District
Activity Account
October 2020-2021**

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACTIVITY PROJECTS - SAMS	0.00	0.00	0.00	0.00
ART CLUB - SAMS	0.00	0.00	0.00	0.00
BAND - SAMS	1,679.84	20.00	20.00	1,679.84
BANK INTEREST AND FEES - SAMS	1.22	0.62	0.00	1.84
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	87.25	0.00	0.00	87.25
CHORUS - SAMS	915.72	0.00	0.00	915.72
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2024 - SAMS	2,753.12	0.00	2,753.12	0.00
CLASS OF 2025 - SAMS	1,532.25	0.00	0.00	1,532.25
CLASS OF 2026 - SAMS	0.00	0.00	0.00	0.00
ES CLASS - SAMS	0.00	0.00	0.00	0.00
FACS - SAMS	124.31	0.00	0.00	124.31
GATE CLASS - SAMS	88.95	0.00	0.00	88.95
HEALTH AND PE CLUB - SAMS	5,100.44	0.00	0.00	5,100.44
HISTORY CLUB - SAMS	424.48	0.00	0.00	424.48
INTRA DISTRICT OBLIGATION	0.00	0.00	0.00	0.00
Interfund Accounts Receivable	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	131.49	0.00	0.00	131.49
JUNIOR CLASSIC LEAGUE - SAMS	167.60	0.00	0.00	167.60
LIBRARY CLUB - SAMS	1,309.42	0.00	0.00	1,309.42
MUSICAL - SAMS	13,783.20	0.00	0.00	13,783.20
NATURE/OUTDOOR CLUB	210.24	0.00	0.00	210.24
ORCHESTRA ACCOUNT - SAMS	256.58	0.00	0.00	256.58
SCHOOL PLAY - SAMS	5,962.44	0.00	0.00	5,962.44
SCHOOL STORE - SAMS	5,291.56	0.00	0.00	5,291.56
SKI CLUB - SAMS	54.57	0.00	0.00	54.57
SS ENRICHMENT - SAMS	0.00	0.00	0.00	0.00
STUDENT ACTIVITIES - SAMS	21,370.56	0.00	0.00	21,370.56
STUDENT COUNCIL - SAMS	454.86	0.00	0.00	454.86
SWPBIS - SAMS	0.00	0.00	0.00	0.00
TALENT SHOW - SAMS	1,124.56	0.00	0.00	1,124.56
TEAM 7 BLUE ACCOUNT - SAMS	1,740.95	0.00	0.00	1,740.95
TEAM 7 RED ACCOUNT - SAMS	185.84	0.00	0.00	185.84
TEAM 7 WHITE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TEAM 8 BLUE - SAMS	33.09	0.00	0.00	33.09
TEAM 8 RED - SAMS	46.00	0.00	0.00	46.00
TRACK CLUB - SAMS	734.84	0.00	0.00	734.84
YEARBOOK - SAMS	415.23	0.00	0.00	415.23
YOUTH ADVOCACY LEAGUE - SAMS	156.54	0.00	0.00	156.54
Total Account Balance	66,137.15	20.62	2,773.12	63,384.65

**Shaler Area School District
 Activity Account
 November 2020-2021**

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACTIVITY PROJECTS - SAMS	0.00	0.00	0.00	0.00
ART CLUB - SAMS	0.00	0.00	0.00	0.00
BAND - SAMS	1,679.84	0.00	0.00	1,679.84
BANK INTEREST AND FEES - SAMS	1.84	0.60	0.00	2.44
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	87.25	0.00	0.00	87.25
CHORUS - SAMS	915.72	0.00	0.00	915.72
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2024 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2025 - SAMS	1,532.25	0.00	0.00	1,532.25
CLASS OF 2026 - SAMS	0.00	0.00	0.00	0.00
ES CLASS - SAMS	0.00	0.00	0.00	0.00
FACS - SAMS	124.31	0.00	0.00	124.31
GATE CLASS - SAMS	88.95	0.00	0.00	88.95
HEALTH AND PE CLUB - SAMS	5,100.44	0.00	0.00	5,100.44
HISTORY CLUB - SAMS	424.48	0.00	0.00	424.48
INTRA DISTRICT OBLIGATION	0.00	0.00	0.00	0.00
Interfund Accounts Receivable	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	131.49	0.00	0.00	131.49
JUNIOR CLASSIC LEAGUE - SAMS	167.60	0.00	0.00	167.60
LIBRARY CLUB - SAMS	1,309.42	0.00	0.00	1,309.42
MUSICAL - SAMS	13,783.20	0.00	0.00	13,783.20
NATURE/OUTDOOR CLUB	210.24	0.00	0.00	210.24
ORCHESTRA ACCOUNT - SAMS	256.58	0.00	0.00	256.58
SCHOOL PLAY - SAMS	5,982.44	0.00	0.00	5,982.44
SCHOOL STORE - SAMS	5,291.56	0.00	0.00	5,291.56
SKI CLUB - SAMS	54.57	0.00	0.00	54.57
SS ENRICHMENT - SAMS	0.00	0.00	0.00	0.00
STUDENT ACTIVITIES - SAMS	21,370.56	0.00	0.00	21,370.56
STUDENT COUNCIL - SAMS	454.86	0.00	0.00	454.86
SWPBIS - SAMS	0.00	0.00	0.00	0.00
TALENT SHOW - SAMS	1,124.56	0.00	0.00	1,124.56
TEAM 7 BLUE ACCOUNT - SAMS	1,740.95	0.00	0.00	1,740.95
TEAM 7 RED ACCOUNT - SAMS	185.84	0.00	0.00	185.84
TEAM 7 WHITE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TEAM 8 BLUE - SAMS	33.09	0.00	0.00	33.09
TEAM 8 RED - SAMS	46.00	0.00	0.00	46.00
TRACK CLUB - SAMS	734.84	0.00	0.00	734.84
YEARBOOK - SAMS	415.23	100.00	0.00	515.23
YOUTH ADVOCACY LEAGUE - SAMS	156.54	0.00	0.00	156.54
Total Account Balance	63,384.65	100.60	0.00	63,485.25

**Shaler Area School District
 Activity Account
 December 2020-2021**

Club Activity	Beginning Balance	Revenues	Expenditures	Ending Balance
ACTIVITY PROJECTS - SAMS	0.00	0.00	0.00	0.00
ART CLUB - SAMS	0.00	0.00	0.00	0.00
BAND - SAMS	1,679.84	0.00	0.00	1,679.84
BANK INTEREST AND FEES - SAMS	2.44	0.62	0.00	3.06
CHEERLEADING CLUB - SAMS	0.00	0.00	0.00	0.00
CHESS CLUB - SAMS	87.25	0.00	0.00	87.25
CHORUS - SAMS	915.72	0.00	0.00	915.72
CLASS OF 2022 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2023 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2024 - SAMS	0.00	0.00	0.00	0.00
CLASS OF 2025 - SAMS	1,532.25	0.00	0.00	1,532.25
CLASS OF 2026 - SAMS	0.00	0.00	0.00	0.00
ES CLASS - SAMS	0.00	0.00	0.00	0.00
FACS - SAMS	124.31	0.00	0.00	124.31
GATE CLASS - SAMS	88.95	0.00	0.00	88.95
HEALTH AND PE CLUB - SAMS	5,100.44	0.00	0.00	5,100.44
HISTORY CLUB - SAMS	424.48	0.00	0.00	424.48
INTRA DISTRICT OBLIGATION	0.00	0.00	0.00	0.00
Interfund Accounts Receivable	0.00	0.00	0.00	0.00
JAPANESE CLUB - SAMS	131.49	0.00	0.00	131.49
JUNIOR CLASSIC LEAGUE - SAMS	167.60	0.00	0.00	167.60
LIBRARY CLUB - SAMS	1,309.42	0.00	0.00	1,309.42
MUSICAL - SAMS	13,783.20	0.00	0.00	13,783.20
NATURE/OUTDOOR CLUB	210.24	0.00	0.00	210.24
ORCHESTRA ACCOUNT - SAMS	256.58	0.00	0.00	256.58
SCHOOL PLAY - SAMS	5,962.44	0.00	0.00	5,962.44
SCHOOL STORE - SAMS	5,291.56	190.80	190.80	5,291.56
SKI CLUB - SAMS	54.57	0.00	0.00	54.57
SS ENRICHMENT - SAMS	0.00	0.00	0.00	0.00
STUDENT ACTIVITIES - SAMS	21,370.56	0.00	0.00	21,370.56
STUDENT COUNCIL - SAMS	454.86	0.00	0.00	454.86
SWPBIS - SAMS	0.00	0.00	0.00	0.00
TALENT SHOW - SAMS	1,124.56	0.00	0.00	1,124.56
TEAM 7 BLUE ACCOUNT - SAMS	1,740.95	0.00	41.00	1,699.95
TEAM 7 RED ACCOUNT - SAMS	185.84	0.00	0.00	185.84
TEAM 7 WHITE ACCOUNT - SAMS	0.00	0.00	0.00	0.00
TEAM 8 BLUE - SAMS	33.09	0.00	0.00	33.09
TEAM 8 RED - SAMS	46.00	0.00	0.00	46.00
TRACK CLUB - SAMS	734.84	0.00	0.00	734.84
YEARBOOK - SAMS	515.23	0.00	0.00	515.23
YOUTH ADVOCACY LEAGUE - SAMS	156.54	0.00	0.00	156.54
Total Account Balance	63,485.25	191.42	231.80	63,444.87

Supplement C.2 – Cafeteria Operating Statement December

	<u>Dec</u> <u>2020</u>	<u>YTD</u> <u>2020</u>	<u>Dec</u> <u>2019</u>	<u>YTD</u> <u>2019</u>	<u>Change</u> <u>From 2018</u>
<u>Operating Income:</u>					
Breakfast Sales		-	4,542.16	24,287.81	(24,287.81)
Lunch Sales		41.95	37,639.85	200,987.65	(200,945.70)
Ala Carte Sales		7,861.15	29,339.80	161,759.40	(153,898.25)
Special Function Sales		477.45	3,526.91	30,178.79	(29,701.34)
Other Income		-	155.56	866.67	(866.67)
Total Operating Income	-	8,380.55	75,204.28	418,080.32	(409,699.77)
<u>Operating Expenses:</u>					
Salaries & Benefits	(3,266.48)	148,753.97	58,277.04	343,623.95	(194,869.98)
Management Fee	1,224.10	7,344.60	1,196.62	7,179.72	164.88
Business Office Exp	1,235.32	7,411.92	1,207.55	7,245.30	166.62
Upper Management Expense	264.71	1,588.26	258.76	1,552.58	35.68
Support Service Expense	705.90	4,235.40	690.03	4,140.18	95.22
Management Payroll	4,739.53	28,437.18	4,575.15	27,450.90	986.28
Food	4,223.91	68,015.57	54,126.02	317,812.69	(249,797.12)
Inventory Adjustment	2,906.22	(5,254.53)	(5,790.01)	(14,220.10)	8,965.57
Paper & Cleaning	253.34	6,499.84	5,540.33	30,531.02	(24,031.18)
Other	4,191.98	12,974.88	1,725.59	25,197.15	(12,222.27)
Total Operating Expenses	16,478.53	280,007.09	121,807.08	750,513.39	(470,506.30)
EFT Credit/Lunch 4 life		240.00		(1,556.80)	1,796.80
Net Operating Income (Loss)	(16,478.53)	(271,866.54)	(46,602.80)	(330,876.27)	59,009.73
<u>Non-Operating Income:</u>					
Federal & State Subsidy	27,365.16	201,169.16	66,120.15	373,309.10	(172,139.94)
Actual Net Income (Loss)	10,886.63	(70,697.38)	19,517.35	42,432.83	(113,130.21)
Guarantee					
<u>Breakfast Serving Days</u>					
Breakfasts Served Days	17	50	14	77	(27)
Breakfasts Served	4,543	20,856	8,434	47,536	(26,680)
Average Brk/ Day	267	417	602	617	(200)
<u>Lunch Serving Days</u>					
Lunches Served Days	17	50	14	78	(28)
Lunches Served	4,673	41,421	29,564	162,571	(121,150)
Average Lunches per Day	275	828	2,112	2,084	(1,256)
Ala Carte Sales Days	-	50	14	78	(28)
Ala Carte Sales	-	7,854.40	29,339.80	161,760.16	(153,906)
Average Ala Carte per Day	#DIV/0!	157	2,096	2,074	(1,917)

Shaler Area School District

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

**Year Ended June 30, 2020 with
Independent Auditor's Reports**

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SHALER AREA SCHOOL DISTRICT

YEAR ENDED JUNE 30, 2020

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YEAR ENDED JUNE 30, 2020

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YEAR ENDED JUNE 30, 2020

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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, 2020, 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, 2020, and the respective changes in its financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The 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 schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 schedule of expenditures of federal awards is 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 December 21, 2020 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Mahe Duessel

Pittsburgh, Pennsylvania
December 21, 2020

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2020**

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, 2020. 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.

Financial Highlights

The School District realized more favorable results than originally estimated as the School District budgeted for a loss of \$3.9 million. At year-end, the total General Fund balance decreased \$0.8M from the previous year's \$11.3 million to \$10.5 million.

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

In summary, the 2019/2020 financial results are due to a number of items, including a strict enforcement of curtailing expenditures as in the previous three years. As a result of the budget restrictions, there has been savings in many line items since the 2016/2017 fiscal year. For 2019/2020, both salaries and Social Security and PSERS have decreased. In addition, the results show large savings in benefits. The reduction of benefits included medical coverage as a result of lower rates than budgeted in addition to unemployment, workers compensation, and postemployment benefits. Large reductions from budget were also recognized in transportation costs due to the decrease of transporting students to school buildings. 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 65.2% of the total actual revenue. Within the local revenue, current real estate taxes make up the largest portion, in which the School District collected \$45.7 million, or 54.1% of total General Fund revenue. Current real estate and earned income taxes along with deed transfers were higher than budgeted. Investment income also increased during the year, which is projected to decrease in the upcoming 2020/2021 fiscal year due to the pandemic.

Notably, State revenue showed a decrease in the State for the School District's transportation, Social Security, and PSERS reimbursements. Monies received from the Commonwealth of Pennsylvania make up 32.85% of the School District's total revenue. Revenue received from federal sources, earmarked for certain programs, were higher than budget by \$317K due to unknown funding potential during the budgeting process.

Overall expenditures for the General Fund were approximately \$3.3M less than the original budget.

Employee benefits accounted for the largest portion of the favorable results. Benefits decreased \$1.051M, which is mostly attributable to medical and Social Security and other expenditures. The

required School District's percentage cost of PSERS increased from 33.43% of payroll to 34.29% for fiscal year 2019/2020.

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

Using the Financial Statements

The Annual Audit Report consists of a financial section and a single audit section, which is issued to comply with federal guidelines as required by *Government Auditing Standards* and the Uniform Guidance. Within the financial section are the MD&A (this section) and a series of financial statements and notes to those statements. These statements are organized so that the reader can understand the School District as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

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

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

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

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

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

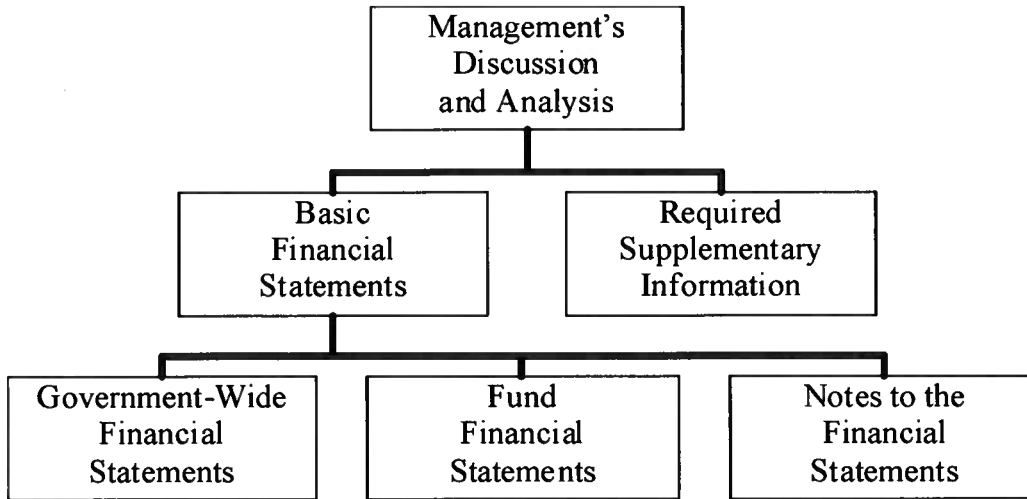


Figure A-2 summarizes the major features of the School District's financial statements, including the portion of the School District they cover and the types of information they contain. The remainder of this overview section of the MD&A explains the structure and contents of each of the statements.

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

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

Accounting basis and measurement focus	Accrual accounting and economic resources 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, deferred outflows, liabilities, and deferred inflows. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide financial statements report the School District's net position and how they have changed.

Net position, the difference between the School District's assets deferred outflows, liabilities, and deferred inflows, is only one way to measure the School District's financial health or position.

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

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

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

Governmental activities - All of the School District's basic services are included here, such as instruction, administration, and community services. Property taxes and state and federal subsidies and grants finance most of these activities.

Business-type activities - The School District operates a food service operation and charges fees to staff, students, and visitors to help it cover the costs of the food service operation.

Fund Financial Statements

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

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

Proprietary funds - These funds are used to account for the School District activities that are similar to business operations in the private sector; or where the reporting is on determining net income, financial position, changes in financial position, and a significant portion of funding through user charges. When the School District charges customers for services it provides - whether to outside customers or to other units in the School District - these services are generally reported in proprietary funds. The Food Service Fund is the School District's proprietary fund and is the same as the business-type activities we report in the government-wide financial statements, but provide more detail and additional information, such as cash flows.

Fiduciary funds - The School District is the trustee, or fiduciary, for some scholarship funds. All of the School District's fiduciary activities are reported in a separate statement of fiduciary net position on page 11. We exclude these activities from the School District's other financial statements, because the School District cannot use these assets to finance its operations.

Financial Analysis of the School District as a Whole

The School District's total net position was a deficit \$(131,384,545) at June 30, 2020 and a deficit \$(132,273,434) at June 30, 2019.

Table A-1
Year Ended June 30, 2020
Net Position

<u>Assets</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current and other assets	\$ 44,194,433	\$ 286,857	\$ 44,481,290
Capital assets (net)	76,725,871	42,703	76,768,574
Total Assets	120,920,304	329,560	121,249,864
<u>Deferred Outflows of Resources</u>			
Deferred charge on refunding	770,341	-	770,341
Deferred outflows of resources for pension	16,853,197	-	16,853,197
Deferred outflows of resources for OPEBS	2,487,496	-	2,487,496
Deferred outflows of resources for derivative	1,330,736	-	1,330,736
Total Deferred Outflows of Resources	21,441,770	-	21,441,770
<u>Liabilities</u>			
Current and other liabilities	13,417,071	58,572	13,475,643
Long-term liabilities:			
Due within one year	4,841,524	-	4,841,524
Due in more than one year	246,721,486	-	246,721,486
Total Liabilities	264,980,081	58,572	265,038,653
<u>Deferred Inflows of Resources</u>			
Deferred inflows of resources for pension	5,676,000	-	5,676,000
Deferred inflows of resources for OPEBS	3,361,526	-	3,361,526
Total Deferred Inflows of Resources	9,037,526	-	9,037,526
<u>Net Position</u>			
Net investment in capital assets	(24,830,463)	42,703	(24,787,760)
Restricted	934,200	-	934,200
Unrestricted	(107,759,270)	228,285	(107,530,985)
Total Net Position	\$ (131,655,533)	\$ 270,988	\$ (131,384,545)

Year Ended June 30, 2019
Net Position

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

The results of this year's operations as a whole are reported in the statement of activities on page 2. All expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly relate to specific expense categories are represented to determine the final amount of the School District's activities that are supported by other general revenues. The two largest general

revenues are the Basic Education Subsidy provided by the State of Pennsylvania and the local taxes (property and earned income) assessed to community taxpayers.

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

Table A-2
Year Ended June 30, 2020
Changes in Net Position

	Governmental Activities	Business-Type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 174,399	\$ 699,565	\$ 873,964
Operating grants and contributions	15,885,212	847,632	16,732,844
Capital grants and contributions	420,614	-	420,614
General revenues:			
Property taxes	47,553,822	-	47,553,822
Other taxes	6,428,200	-	6,428,200
Grants, subsidies/contributions, unrestricted	13,729,023	-	13,729,023
Investment earnings	1,765,802	3,228	1,769,030
Miscellaneous income	90,754	17,324	108,078
Total revenues	86,047,826	1,567,749	87,615,575
Expenses:			
Instruction	53,875,477	-	53,875,477
Instructional student support	6,432,092	-	6,432,092
Administrative and financial support services	6,287,256	-	6,287,256
Operation of plant and maintenance services	7,892,502	-	7,892,502
Pupil transportation	3,899,832	-	3,899,832
Student activities	2,049,954	-	2,049,954
Community services	87,962	-	87,962
Unallocated expenses	4,748,078	-	4,748,078
Food services	-	1,453,533	1,453,533
Total expenses	85,273,153	1,453,533	86,726,686
Change in Net Position	\$ 774,673	\$ 114,216	\$ 888,889

Year Ended June 30, 2019
Changes in Net Position

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

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

Table A-3
Year Ended June 30, 2020
Governmental Activities

	Total Cost of Services	Net Cost of Services
Functions/Programs:		
Instruction	\$ 53,875,477	\$ 42,234,590
Instructional student support	6,432,092	5,611,158
Administrative and financial support services	6,287,256	5,603,587
Operation of plant and maintenance services	7,892,502	7,281,256
Pupil transportation	3,899,832	1,972,677
Student activities	2,049,954	1,742,955
Community services	87,962	19,241
Unallocated expenses	4,748,078	4,327,464
Total governmental activities	\$ 85,273,153	68,792,928
Less:		
Grants, subsidies, and contributions not restricted		13,729,023
Total Needs from Local Taxes and Other Revenues		\$ 55,063,905

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

Table A-4
Year Ended June 30, 2020
Business-Type Activities

	Total Cost of Services	Net Cost of Services
Functions/Programs:		
Food Services	\$ 1,453,533	\$ 93,664
Total business-type activities	\$ 1,453,533	93,664
Less:		
Grants, subsidies, and contributions not restricted		-
Total Needs from Other Revenues		\$ 93,664

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, 2020, the School District's General Fund reported a fund balance of \$10.5M, which is a decrease of approximately \$0.8M over the prior year.

In addition to the General Fund, the School District has an active Construction, Renovation, and Repair Fund, which is part of its governmental activities. The Construction, Renovation, and Repair Fund is used for emergency capital expenditures only. At year-end, this fund had a balance of \$370K.

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, 2020 in that fund is \$0.9M.

The School District also has a new construction fund that was funded from the Series of 2019 bonds for various major construction additions and renovation projects. The fund balance as of June 30, 2020 in that fund is \$8.9M.

General Fund Budget

During the fiscal year, the administration recommended that the Board of Directors authorize revisions to the original budget to accommodate actual expenditures. These budget transfers reallocate unencumbered funds designated for one purpose to another part of the budget to be used for a different purpose.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2020, the School District had net capital assets of \$76,725,871 invested in a broad range of capital assets, including land, buildings, construction in progress, furniture, and equipment. This amount represents a net increase (including additions, deletions, and depreciation) of \$2,883,542 or approximately (4%) from last year.

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

	<u>2020</u>	<u>2019</u>
Land	\$ 1,553,540	\$ 1,553,540
Construction in Progress	5,243,828	25,636,431
Land Improvements	3,135,851	2,838,001
Buildings and Building Improvements	65,872,563	42,980,775
Furniture and Equipment	920,089	833,582

Debt Administration

As of July 1, 2019, the School District included in its long-term liabilities \$94,852,713 for general obligation bonds. During the year 2019/2020, the School District made principal payments of \$3,865,000 while recording accretion of interest on capital appreciation bonds in the amount of \$1,666,874, resulting in an ending balance of \$92,654,587.

Table A-6
Outstanding Debt

<u>General Obligation Bonds/Notes</u>	<u>As of 06/30/20</u>	<u>As of 06/30/19</u>
Bonds - Series of 1997A	\$10,141,760	\$13,326,141
Bonds - Series 2006	22,307,827	21,201,572
Bonds - Series of 2015	9,955,000	9,960,000
Bonds - Series of 2016B	20,775,000	20,875,000
Bonds - Series of 2016C	14,025,000	14,030,000
Bonds - Series of 2016D	2,705,000	2,710,000
Bonds - Series of 2019	12,745,000	12,750,000
Notes - PNC 2014	8,730,000	\$ 8,825,000
Notes - Series of 2016A	2,745,000	3,220,000
Notes - Series of 2016	1,500,697	1,633,636

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

Bond Rating

Standard & Poor's (S&P) Rating

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

Future Concerns and Next Year's Budget

There has been much discussion on the projected rate hike in the employer's contribution of the Public School Employees' Retirement System (PSERS), especially as it relates to the exponential growth over the past years and going into the future. The 2019/2020 employer contribution rate to PSERS was 34.29%. The employer contribution rate applied to salary and wages for fiscal year 2020/2021 will be 34.51%.

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

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

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

The School District will receive \$2,041,125 in the state property tax reduction allocation, which is similar to the previous year's allocation. This translates into a \$7,226 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 12,004 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 2020/2021 is expected to be 3.1%, which limits school districts in their ability to raise millage for ongoing budgetary commitments. In addition, the Pennsylvania legislature in 2011 narrowed the list of cost exceptions a school district can request to the Pennsylvania Department of Education to three areas: Pennsylvania school employees' retirement costs; special education; and debt service. The Board of Directors has voted to not raise taxes for 2020/2021, for the second year in a row.

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 2019/2020 school year is a situation that continues.

The comparison of revenue and expenditures categories is as follows:

Table A-7

	Budgeted Revenues 2020/2021	Actual Revenues 2019/2020
Local	59.7%	64.8%
State	32.0%	32.4%
Federal/Other	8.3%	2.8%
	Budgeted Expenditures 2020/2021	Actual Expenditures 2019/2020
Instruction	60.7%	59.6%
Support Services	28.5%	30.1%
Noninstructional/Other	2.1%	1.9%
Fund Transfers/Debt	8.8%	8.4%

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, 2020

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 18,275,261	\$ 215,049	\$ 18,490,310
Restricted cash and cash equivalents	10,853,741	-	10,853,741
Taxes receivable, net	8,655,510	-	8,655,510
Intergovernmental receivables	4,145,463	10,706	4,156,169
Other receivables	18,404	6,527	24,931
Inventory	-	54,575	54,575
Derivative investment	745,357	-	745,357
Net investment in joint venture	1,500,697	-	1,500,697
Capital assets:			
Non-depreciable	6,797,368	-	6,797,368
Depreciable, net of accumulated depreciation	69,928,503	42,703	69,971,206
Total Assets	120,920,304	329,560	121,249,864
Deferred Outflows of Resources			
Deferred charge on refunding	770,341	-	770,341
Deferred outflows of resources for pension	16,853,197	-	16,853,197
Deferred outflows of resources for OPEB	2,487,496	-	2,487,496
Deferred outflows of resources for derivative	1,330,736	-	1,330,736
Total Deferred Outflows of Resources	21,441,770	-	21,441,770
Liabilities			
Accounts payable	3,399,934	70,285	3,470,219
Accrued salaries and benefits	8,999,446	-	8,999,446
Internal balances	101,519	(101,519)	-
Accrued interest payable	887,498	-	887,498
Unearned revenue	2,134	89,806	91,940
Other current liabilities	26,540	-	26,540
Non-current liabilities:			
Due within one year	4,841,524	-	4,841,524
Due in more than one year	246,721,486	-	246,721,486
Total Liabilities	264,980,081	58,572	265,038,653
Deferred Inflows of Resources			
Deferred inflows of resources for pension	5,676,000	-	5,676,000
Deferred inflows of resources for OPEB	3,361,526	-	3,361,526
Total Deferred Inflows of Resources	9,037,526	-	9,037,526
Net Position			
Net investment in capital assets	(24,830,463)	42,703	(24,787,760)
Restricted	934,200	-	934,200
Unrestricted	(107,759,270)	228,285	(107,530,985)
Total Net Position	\$ (131,655,533)	\$ 270,988	\$ (131,384,545)

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

SHALER AREA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instruction	\$ 53,875,477	\$ 120,593	\$ 11,520,294	\$ -	\$ (42,234,590)	\$ -	\$ (42,234,590)
Instructional student support	6,432,092	-	820,934	-	(5,611,158)	-	(5,611,158)
Administrative and financial support services	6,287,256	-	683,669	-	(5,603,587)	-	(5,603,587)
Operation of plant and maintenance services	7,892,502	-	611,246	-	(7,281,256)	-	(7,281,256)
Pupil transportation	3,899,832	-	1,927,155	-	(1,972,677)	-	(1,972,677)
Student activities	2,049,954	53,806	253,193	-	(1,742,955)	-	(1,742,955)
Community services	87,962	-	68,721	-	(19,241)	-	(19,241)
Unallocated expenses - excluding direct expenses reported as a function above:							
Interest on long-term debt	4,748,078	-	-	420,614	(4,327,464)	-	(4,327,464)
Total governmental activities	85,273,153	174,399	15,885,212	420,614	(68,792,928)	-	(68,792,928)
Business-Type Activities:							
Food service	1,453,533	699,565	847,632	-	-	93,664	93,664
Total Primary Government	\$ 86,726,686	\$ 873,964	\$ 16,732,844	\$ 420,614	(68,792,928)	93,664	(68,699,264)
General revenues:							
Taxes:							
Property taxes, levied for general purposes, net of uncollectibles					47,553,822	-	47,553,822
Earned income taxes					5,713,265	-	5,713,265
Other taxes levied for general purposes					714,935	-	714,935
Grant subsidies and contributions not restricted					13,729,023	-	13,729,023
Investment income					1,765,802	3,228	1,769,030
Miscellaneous income (expense)					90,754	17,324	108,078
Total general revenues					69,567,601	20,552	69,588,153
Change in Net Position					774,673	114,216	888,889
Net Position:							
Beginning of year					(132,430,206)	156,772	(132,273,434)
End of year					\$ (131,655,533)	\$ 270,988	\$ (131,384,545)

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

SHALER AREA SCHOOL DISTRICT

BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2020

	General Fund	Capital Projects	Other Governmental Funds	Total
Assets				
Cash and cash equivalents	\$ 15,901,912	\$ 12,292,890	\$ 934,200	\$ 29,129,002
Taxes receivable, net	8,655,510	-	-	8,655,510
Due from other governments	4,145,463	-	-	4,145,463
Due from other funds	-	30,729	-	30,729
Other receivables	18,404	-	-	18,404
Total Assets	\$ 28,721,289	\$ 12,323,619	\$ 934,200	\$ 41,979,108
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ 1,385,001	\$ 2,014,933	\$ -	\$ 3,399,934
Accrued salaries and benefits	8,999,446	-	-	8,999,446
Other current liabilities	26,540	-	-	26,540
Unearned revenue	2,134	-	-	2,134
Due to other funds	132,248	-	-	132,248
Total Liabilities	10,545,369	2,014,933	-	12,560,302
Deferred Inflows of Resources:				
Unavailable revenue - real estate taxes	7,710,913	-	-	7,710,913
Fund Balance:				
Restricted	-	9,938,691	934,200	10,872,891
Committed	-	369,995	-	369,995
Assigned	5,761,968	-	-	5,761,968
Unassigned	4,703,039	-	-	4,703,039
Total Fund Balance	10,465,007	10,308,686	934,200	21,707,893
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 28,721,289	\$ 12,323,619	\$ 934,200	\$ 41,979,108

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, 2020

Total Fund Balance - Governmental Funds \$ 21,707,893

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. 76,725,871

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. 7,710,913

The net investment in joint venture is not an available resource and, therefore, is not reported in the funds. 1,500,697

Derivative investments are not available resources and, therefore, are not reported in governmental funds. 745,357

The other post-employment benefit (OPEB) liability, net pension liability, and deferred inflows and outflows of resources for pension and OPEB for the School District's employees are not recorded on the fund financial statements. (125,422,832)

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	\$ (92,654,587)	
	Notes payable	(12,975,697)	
	Deferred refunding loss	770,341	
	Accrued interest payable	(887,498)	
	Capital leases	(364,283)	
	Unamortized discount/premium	(7,771,496)	
	Compensated absences	(740,212)	
		(114,623,432)	

Total Net Position - Governmental Activities \$ (131,655,533)

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, 2020

	General Fund	Capital Projects	Other Governmental Funds	Total
Revenues:				
Local sources	\$ 55,011,966	\$ 406,909	\$ 167,277	\$ 55,586,152
State sources	27,751,235	-	-	27,751,235
Federal sources	1,363,041	-	-	1,363,041
Total revenues	84,126,242	406,909	167,277	84,700,428
Expenditures:				
Current:				
Instruction	51,634,520	-	-	51,634,520
Support services	23,992,648	-	2,019	23,994,667
Operation of non-instructional services	1,910,034	-	-	1,910,034
Capital outlay	-	5,223,453	-	5,223,453
Debt service:				
Principal and interest	139,204	-	7,672,922	7,812,126
Total expenditures	77,676,406	5,223,453	7,674,941	90,574,800
Excess (Deficiency) of Revenues over Expenditures	6,449,836	(4,816,544)	(7,507,664)	(5,874,372)
Other Financing Sources (Uses):				
Refund of prior year's expenditures	89,806	-	-	89,806
Refund of prior year's revenues	(4,058)	-	-	(4,058)
Proceeds from capital lease	252,840	-	-	252,840
Transfers in	-	-	7,632,694	7,632,694
Transfers out	(7,632,694)	-	-	(7,632,694)
Total other financing sources (uses)	(7,294,106)	-	7,632,694	338,588
Net Change in Fund Balance	(844,270)	(4,816,544)	125,030	(5,535,784)
Fund Balance:				
Beginning of year	11,309,277	15,125,230	809,170	27,243,677
End of year	\$ 10,465,007	\$ 10,308,686	\$ 934,200	\$ 21,707,893

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, 2020

Net Change in Fund Balance - Governmental Funds

\$ (5,535,784)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year:

	\$	5,604,603	
Capital asset additions			
Less: depreciation expense		(2,721,061)	2,883,542

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. 546,405

The change in net investment in joint venture is not reported as revenue (expense) in the governmental funds. (132,939)

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. 2,977,325

Interest on long-term obligations in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. The difference between interest accrued in the statement of activities over the amount due is shown here. (33,178)

Investment income and loss related to derivative investments is recognized as revenue within the statement of activities. This amount represents the change in the derivative investment during the year. 715,245

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. (645,943)

Change in Net Position of Governmental Activities

\$ 774,673

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

SHALER AREA SCHOOL DISTRICT

STATEMENT OF NET POSITION PROPRIETARY FUND

JUNE 30, 2020

	<u>Enterprise Fund Food Service</u>
Assets	
<hr/>	
Current assets:	
Cash and cash equivalents	\$ 215,049
Due from other funds	101,519
Due from other governments	10,706
Other receivables	6,527
Inventories	54,575
Total current assets	<u>388,376</u>
Non-current assets:	
Furniture and equipment, net	42,703
Total Assets	<u><u>\$ 431,079</u></u>
<hr/>	
Liabilities and Net Position	
<hr/>	
Liabilities:	
Accounts payable	\$ 70,285
Unearned revenue	89,806
Total Liabilities	<u>160,091</u>
Net Position:	
Net investment in capital assets	42,703
Unrestricted	228,285
Total Net Position	<u>270,988</u>
Total Liabilities and Net Position	<u><u>\$ 431,079</u></u>

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

SHALER AREA SCHOOL DISTRICT

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

YEAR ENDED JUNE 30, 2020

	<u>Enterprise Fund Food Service</u>
Operating Revenues:	
<u>Food service revenue</u>	<u>\$ 699,565</u>
Operating Expenses:	
Other purchased services	1,306,077
Supplies	141,917
Depreciation	<u>5,539</u>
Total operating expenses	<u>1,453,533</u>
Net Operating Loss	<u>(753,968)</u>
Non-Operating Revenues:	
Earnings on investments	3,228
State sources	44,336
Federal sources	803,296
Insurance recoveries	<u>17,324</u>
Total non-operating revenues	<u>868,184</u>
Change in Net Position	114,216
Net Position:	
<u>Beginning of year</u>	<u>156,772</u>
End of year	<u>\$ 270,988</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, 2020

	<u>Enterprise Fund Food Service</u>
Cash Flows From Operating Activities:	
Receipts from users	\$ 682,701
Payments to suppliers	<u>(1,492,176)</u>
Net cash provided by (used in) operating activities	<u>(809,475)</u>
Cash Flows From Noncapital Financing Activities:	
Local sources	32,786
State sources	52,061
Federal sources	<u>773,680</u>
Net cash provided by (used in) noncapital financing activities	<u>858,527</u>
Cash Flows From Investing Activities:	
Purchase of capital assets	(25,155)
Interest income	<u>3,228</u>
Net cash provided by (used in) investing activities	<u>(21,927)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	27,125
Cash and Cash Equivalents:	
Beginning of year	<u>187,924</u>
End of year	<u>\$ 215,049</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, 2020
(Continued)

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

Net operating loss	\$ (753,968)
Adjustments to reconcile net operating loss to net cash provided by (used in) operating activities:	
Donated commodities expense	132,190
Depreciation	5,539
Change in assets and liabilities:	
Due from other funds	(47,363)
Inventories	(9,234)
Accounts payable	(167,138)
Unearned revenues	30,499
	<hr/>
Net cash provided by (used in) operating activities	<u>\$ (809,475)</u>

(Concluded)

Non-Cash Financing Transaction:

The Food Service Fund received donated commodities from the U.S. Department of Agriculture in the amount of \$140,271 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, 2020

	Private Purpose Trust Fund	Agency Fund
Assets		
Cash and cash equivalents	\$ 235,826	\$ 415,375
Liabilities		
Accounts payable	33,975	-
Other current liabilities	-	415,375
Total Liabilities	33,975	415,375
Net Position		
Restricted for scholarships	\$ 201,851	\$ -

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, 2020

	<u>Private Purpose Trust Fund</u>
Additions:	
<u>Gifts and contributions</u>	<u>\$ 32,648</u>
Deductions:	
<u>Scholarships awarded</u>	<u>41,938</u>
Change in Net Position	(9,290)
Net Position:	
<u>Beginning of year</u>	<u>211,141</u>
End of year	<u><u>\$ 201,851</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, 2020

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, 2020

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

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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, 2020

Governmental Funds:

The School District reports the following major governmental funds:

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

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

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

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

Proprietary Funds:

The School District reports the following nonmajor proprietary fund:

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

Fiduciary Funds:

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

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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, 2020

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

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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

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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

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

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, 2020 for future capital projects and debt service expenditures 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, 2020 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 of \$5,761,968 is assigned for the fiscal year 2021 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

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YEAR ENDED JUNE 30, 2020

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, 2020, net position was restricted for debt service expenses of the School District through bond indentures

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, 2020

Adoption of Accounting Pronouncements

The following Governmental Accounting Standards Board (GASB) statement was adopted for the year ended June 30, 2020: Statement No. 95 (Postponement of the Effective Date of Certain Authoritative Guidance). This statement had no significant impact on the School District's financial statements for the year ended June 30, 2020.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 84 (Fiduciary Activities), 87 (Leases), 89 (Accounting for Interest Cost), 90 (Majority Equity Interests), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 93 (Interbank Offered Rates), 94 (Public-Private and Public-Public Partnerships), 96 (Information Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the financial statements.

2. Cash and Cash Equivalents

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

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

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

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

SHALER AREA SCHOOL DISTRICT

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

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

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

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

Investments

PSDLAF and PLGIT were established as a common law trust organized under laws of the Commonwealth of Pennsylvania (Commonwealth). Shares of the funds are offered to certain Pennsylvania school districts, intermediate units, area vocational-technical schools, and municipalities. The purpose of these funds is to enable such governmental units to pool available funds for investment in instruments authorized by Section 440.1 of the Pennsylvania Public School Code of 1949, as amended. The School District's deposits in these pooled funds are not subject to direct custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. These investments are reflected as cash and cash equivalents on the balance sheet and the statement of net position. The fair value of the School District's position in the external investment pools is the same as the value of the pool shares, and the funds measure their assets (for financial reporting purposes) at amortized cost, and maintain a stable net asset value of \$1 per share. All investments in an external investment pool that is not SEC-registered are subject to oversight by the Commonwealth. The School District can withdraw funds from the external investment pools without restriction except for certain limitations placed on the following withdrawals: for PLGIT-Class accounts, there is a one-day holding period; for PLGIT/PLUS-Class accounts, there is a 30-day holding period for each deposit and a penalty for early withdrawals; for PLGIT/I-Class there is a limit of two redemptions or exchanges per month; For PLGIT-CD there is a 60-day holding period and withdrawals are only at maturity.

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NOTES TO FINANCIAL STATEMENTS

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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 investments at June 30, 2020 consisted of:

	<u>Fair Value</u>	<u>Book Value</u>
Pooled investment funds:		
PSDLAF	\$ 29,102,746	\$ 25,500,649
PLGIT	3,458,254	3,458,254
Bank of New York Mellon Pooled Funds	934,200	934,200
Other	116,132	116,132
	<u>\$ 33,611,332</u>	<u>\$ 30,009,235</u>

As of June 30, 2020, all investments had a maturity of less than one year, other than the PLGIT-CD accounts, which have maturities ranging from six months to one year from the date of purchase.

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

3. Real Estate Taxes

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

The tax rate assessed for the year ended June 30, 2020 was 23.53 mills. General Fund property taxes receivables have been reported net of an allowance for doubtful accounts of approximately \$2.6 million at June 30, 2020.

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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

consequently a loss of tax revenues. There are outstanding appeals at June 30, 2020, 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 2020 for governmental activities is as follows:

	Balance at July 1, 2019	Additions	Deletions/ Transfers	Balance at June 30, 2020
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,553,540	\$ -	\$ -	\$ 1,553,540
Construction in progress	25,636,431	5,005,753	(25,398,356)	5,243,828
Total capital assets, not being depreciated	<u>27,189,971</u>	<u>5,005,753</u>	<u>(25,398,356)</u>	<u>6,797,368</u>
Capital assets, being depreciated:				
Site improvements	11,585,308	525,128	-	12,110,436
Building and improvements	99,363,843	24,970,340	-	124,334,183
Furniture and equipment	5,762,804	501,738	-	6,264,542
Total capital assets, being depreciated	<u>116,711,955</u>	<u>25,997,206</u>	<u>-</u>	<u>142,709,161</u>
Less: accumulated depreciation for:				
Site improvements	(8,747,307)	(227,278)	-	(8,974,585)
Building and improvements	(56,383,068)	(2,078,552)	-	(58,461,620)
Furniture and equipment	(4,929,222)	(415,231)	-	(5,344,453)
Total accumulated depreciation	<u>(70,059,597)</u>	<u>(2,721,061)</u>	<u>-</u>	<u>(72,780,658)</u>
Capital assets being depreciated, net	<u>46,652,358</u>	<u>23,276,145</u>	<u>-</u>	<u>69,928,503</u>
Governmental activities capital assets, net	<u>\$ 73,842,329</u>	<u>\$ 28,281,898</u>	<u>\$ (25,398,356)</u>	<u>\$ 76,725,871</u>

Capital assets and related accumulated depreciation acquired under capital leases are \$573,553 and \$209,270 at June 30, 2020, respectively.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

A summary of changes in capital assets during fiscal year 2020 for business-type activities is as follows:

	Balance at July 1, 2019	Additions	Deletions	Balance at June 30, 2020
Business-Type Activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 315,053	\$ 25,155	\$ -	\$ 340,208
Less: accumulated depreciation for:				
Machinery and equipment	(291,966)	(5,539)	-	(297,505)
Business-type activities capital assets, net	\$ 23,087	\$ 19,616	\$ -	\$ 42,703

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

Governmental Activities:	
Instructional services:	
Regular instruction	\$ 2,216,508
Support services:	
Pupil personnel	90,495
Administration	79,706
Operation of plant and maintenance services	118,114
Non-instructional services:	
Student activities	216,238
	\$ 2,721,061
Business-type Activities:	
Food service	\$ 5,539

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

5. Long-Term Obligations

Changes in Long-Term Obligations

Changes in the School District's long-term liabilities for the year ended June 30, 2020 were as follows:

	Balance at July 1, 2019	Additions	Accretion	Deletions	Balance at June 30, 2020	Amounts Due Within One Year
Bonds Payable:						
Series of 1997 A	\$ 13,326,141	\$ -	\$ 560,619	\$ (3,745,000)	\$ 10,141,760	\$ 3,745,000
Series of 2006	21,201,572	-	1,106,255	-	22,307,827	-
Series of 2015	9,960,000	-	-	(5,000)	9,955,000	5,000
Series of 2016B	20,875,000	-	-	(100,000)	20,775,000	100,000
Series of 2016C	14,030,000	-	-	(5,000)	14,025,000	5,000
Series of 2016D	2,710,000	-	-	(5,000)	2,705,000	5,000
Series of 2019	12,750,000	-	-	(5,000)	12,745,000	5,000
	<u>94,852,713</u>	<u>-</u>	<u>1,666,874</u>	<u>(3,865,000)</u>	<u>92,654,587</u>	<u>3,865,000</u>
Unamortized discount	(76,732)	-	-	29,586	(47,146)	-
Unamortized premium	8,422,418	-	-	(603,776)	7,818,642	-
Net bonds payable	<u>103,198,399</u>	<u>-</u>	<u>1,666,874</u>	<u>(4,439,190)</u>	<u>100,426,083</u>	<u>3,865,000</u>
GO Notes:						
Beattie Loan 2016	1,633,636	-	-	(132,939)	1,500,697	139,791
Series of 2013 - Direct Borrowing	8,825,000	-	-	(95,000)	8,730,000	100,000
Series of 2016A	3,220,000	-	-	(475,000)	2,745,000	480,000
Total GO Notes	<u>13,678,636</u>	<u>-</u>	<u>-</u>	<u>(702,939)</u>	<u>12,975,697</u>	<u>719,791</u>
Capital Leases	238,304	252,840	-	(126,861)	364,283	125,305
Derivative Investments	1,196,328	134,408	-	-	1,330,736	-
Employee Benefits:						
Net PSERS pension liability	123,085,000	140,000	-	-	123,225,000	-
Net PSERS OPEB liability	5,346,000	256,000	-	-	5,602,000	-
Net local OPEB liability	6,709,880	189,119	-	-	6,898,999	-
Compensated absences	900,013	-	-	(159,801)	740,212	131,428
Net Employee Benefits	<u>136,040,893</u>	<u>585,119</u>	<u>-</u>	<u>(159,801)</u>	<u>136,466,211</u>	<u>131,428</u>
Total Long Term Obligations	<u>\$ 254,352,560</u>	<u>\$ 972,367</u>	<u>\$ 1,666,874</u>	<u>\$ (5,428,791)</u>	<u>\$ 251,563,010</u>	<u>\$ 4,841,524</u>

Additions to the General Obligation Bond Series of 1997 A and Series 2006 are the increase in accreted value for fiscal year 2020.

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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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

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

The School District issued Series 2013 General Obligation Variable Rate Notes (2013 Notes) in the amount of \$9,700,000 as discussed in the swap agreement discussed in Note 12. Interest on the variable rate notes is paid at the lesser of the maximum rate or the percentage of the "11-Bond Municipal Bond Index" most recently published by the bond buyer and is reset weekly. However, the interest payments in the future maturities schedule below were calculated using the synthetic fixed rate of 3.7569%, as described in Note 13. The 2013 Notes are due through September 1, 2025.

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

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

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

SHALER AREA SCHOOL DISTRICT

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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.

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

Annual debt service requirements to maturity are as follows. The General Fund pays the below debt service through a transfer to the Debt Service Fund. Interest rates on the variable rate 2013 Notes were based on rates in effect at June 30, 2020:

Fiscal Year Ending June 30,	General Obligation Bonds		General Obligation Notes		General Obligation Notes - Direct Borrowing		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2021	\$ 1,162,271	\$ 5,499,322	\$ 619,791	\$ 123,137	\$ 100,000	\$ 324,411	\$ 7,828,932
2022	1,105,796	5,553,338	641,644	103,751	105,000	320,654	7,830,183
2023	1,052,355	5,604,311	664,181	81,155	110,000	316,710	7,828,712
2024	540,000	2,779,796	351,719	62,757	3,945,000	312,577	7,991,849
2025	550,000	2,758,328	354,942	48,841	4,115,000	164,366	7,991,477
2026-2030	28,265,002	16,689,867	818,420	155,767	355,000	9,768	46,293,824
2031-2035	15,513,323	30,196,321	795,000	68,475	-	-	46,573,119
2036-2039	26,190,000	2,499,581	-	-	-	-	28,689,581
Totals	<u>74,378,747</u>	<u>71,580,864</u>	<u>4,245,697</u>	<u>643,883</u>	<u>8,730,000</u>	<u>1,448,486</u>	<u>161,027,677</u>
Accretion to date	<u>18,275,840</u>	<u>(18,275,840)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 92,654,587</u>	<u>\$ 53,305,024</u>	<u>\$ 4,245,697</u>	<u>\$ 643,883</u>	<u>\$ 8,730,000</u>	<u>\$ 1,448,486</u>	<u>\$ 161,027,677</u>

6. Operating Leases

Operating Lease

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

SHALER AREA SCHOOL DISTRICT

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Future minimum payments for this lease are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 49,320
2022	49,320
2023	49,320
2024	49,320
	<u>\$ 197,280</u>

7. Joint Venture

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

The School District is obligated to remit its proportionate share of the Center's operating budget based on its percentage of proportional enrollment for the operational, alternative high school, and substitute service budgets and proportional assessed value for the administrative budget. The School District's combined proportionate share of funding for the year ended June 30, 2020 was approximately \$1,550,000 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, 2020, the School District's liability for this note was \$1,500,697, and approximately \$133,000 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 net investment in joint venture on the government-wide financial statements of the School District.

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YEAR ENDED JUNE 30, 2020

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, 2020, 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 other than for the offsetting asset for the debt described above.

The most recent available Center unassigned governmental fund type fund balance at June 30, 2019 is \$2,402,907. Complete financial statements for the Center can be obtained from the administrative offices at 9600 Babcock Boulevard, Allison Park, PA, 15101.

8. Health Consortium

The School District is one of sixty-nine 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, 2020, the Consortium's net position available for benefits approximated \$75.5 million. The School District's share of this amount is approximately \$2.1 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 \$8.8 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.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

9. Public School Employees' Retirement System (PSERS)

Plan Description

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

Employees eligible for PSERS benefits include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania.

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

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

Summary of Significant Accounting Policies

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

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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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 through June 30, 2019. Act 120 created two new membership classes: Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and T-F members, the right to benefits is vested after ten years of service.

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

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

Benefits Provided – Premium Assistance

Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible annuitants are entitled to receive Premium Assistance payments equal to the lesser of \$100 per month or their eligible out-of-pocket monthly health insurance premium. As of June 30, 2019, there were no assumed future benefit increases to participating eligible retirees.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

Member Contributions

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

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

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

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

- Members who joined PSERS after June 30, 2011 and before June 30, 2019:
 - 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%.

- Members who joined PSERS on or after July 1, 2019:
 - Membership Class T-G (hybrid)* 8.25% (combined rate)
 - Membership Class T-H (hybrid)** 7.50% (combined rate)
 - Defined Contribution only 7.50%

*Shared risk program could cause future contribution rates to fluctuate between 5.25% and 11.25%.

** Shared risk program could cause future contribution rates to fluctuate between 4.50% and 10.50%

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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On June 12, 2017, Commonwealth of Pennsylvania Act 5 of 2017 was signed into law. This legislation establishes a new hybrid defined benefit/defined contribution retirement benefit plan applicable to all school employees who become new members of PSERS on July 1, 2019 and thereafter. The three new plan design options under Act 5 include two hybrid plans consisting of defined benefit and defined contribution components and a stand-alone defined contribution plan. A stand-alone defined benefit plan is no longer available to new members after June 30, 2019.

Employer Contributions

The School District's contractually required PSERS contribution rate for fiscal year ended June 30, 2020 was 34.29% 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 33.36% rate for the Pension Plan, a 0.84% rate for the Premium Assistance, and a 0.09% rate for Act 5 Defined Contribution.

The combined rate for the fiscal year ended June 30, 2020 was an increase from the fiscal year ended June 30, 2019 combined rate of 33.43%. The combined contribution rate will increase to 34.51% in fiscal year 2021 and is projected to grow to 38.17% by fiscal year 2028.

The School District remits contributions to PSERS on a quarterly basis. Approximately \$4.7 million was owed to PSERS as of June 30, 2020, which represents the School District's required contribution for the second quarter of 2020 and the end-of-year payroll. The School District's contributions which were recognized by PSERS for the year ended June 30, 2020 were as follows:

Pension Plan	\$	12,446,197
Premium Assistance		<u>313,393</u>
Total	\$	<u><u>12,759,590</u></u>

In accordance with Act 29, the Commonwealth of Pennsylvania (Commonwealth) reimburses school districts for approximately one-half of contributions made to PSERS. The School District recorded reimbursements from the Commonwealth approximating \$6.4 million during the current year. Because the Commonwealth payments are received as a reimbursement, and are not made directly to PSERS, they do not qualify as a special funding situation.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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, 2019 (measurement date), the School District's proportion was 0.2634%, which was an increase of 0.0070% from its proportion measured as of June 30, 2018.

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

At June 30, 2020, the School District reported a liability of \$123,225,000 for its proportionate share of PSERS' net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019.

For the year ended June 30, 2020, the School District recognized pension expense of \$13,414,826.

At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 679,000	\$ 4,084,000
Changes in assumptions	1,178,000	-
Net difference between projected and actual earnings on pension plan investments	-	353,000
Changes in proportion	2,550,000	1,239,000
School District contributions subsequent to the measurement date	<u>12,446,197</u>	<u>-</u>
Total	<u>\$ 16,853,197</u>	<u>\$ 5,676,000</u>

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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\$12,446,197 reported as deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30:</u>	
2021	\$ 331,000
2022	(1,406,000)
2023	(412,000)
2024	<u>218,000</u>
Total	<u>\$ (1,269,000)</u>

Actuarial Assumptions

The actuarial valuation used for the June 30, 2019 measurement date contained the following methods and assumptions:

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

Changes in Assumptions

There were no changes in assumptions affecting the actuarial valuation used for the June 30, 2019 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2019 measurement date.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public entity	20.0%	5.6%
Fixed income	36.0%	1.9%
Commodities	8.0%	2.7%
Absolute return	10.0%	3.4%
Risk parity	10.0%	4.1%
Infrastructure/MLPs	8.0%	5.5%
Real estate	10.0%	4.1%
Alternative investments	15.0%	7.4%
Cash	3.0%	0.3%
Financing (LIBOR)	-20.0%	0.7%
	<u>100.0%</u>	

For PSERS' year ended June 30, 2019, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 6.58%.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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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:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
School District's proportionate share of PSERS' net pension liability	<u>\$ 153,491,000</u>	<u>\$ 123,225,000</u>	<u>\$ 97,598,000</u>

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

The School District maintains two separate OPEB plans – the Premium Assistance previously described in Note 9 and the School District's retiree plan (retiree plan) described below. At June 30, 2020, the School District reported a net OPEB liability composed of the following:

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NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

School District's proportionate share of PSERS' net OPEB liability	\$	5,602,000
School District's total OPEB liability for its retiree plan		<u>6,898,999</u>
Net OPEB liability	\$	<u><u>12,500,999</u></u>

PSERS' net OPEB liability was measured as of June 30, 2019 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, 2018 to June 30, 2019. The School District's retiree plan's total OPEB liability was measured as of June 30, 2020 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, 2019 to June 30, 2020.

For the year ended June 30, 2020, the School District recognized OPEB expense as follows:

OPEB expense related to PSERS Premium Assistance	\$	293,557
OPEB expense related to School District's retiree plan		<u>305,843</u>
Total OPEB expense	\$	<u><u>599,400</u></u>

SHALER AREA SCHOOL DISTRICT

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At June 30, 2020, 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	\$ 31,000	\$ 475,456	\$ 506,456
Changes in assumptions	186,000	892,755	1,078,755
Net difference between projected and actual earnings on OPEB plan investments	9,000	-	9,000
Changes in proportion	131,000	-	131,000
School District contributions subsequent to the measurement date	313,393	448,892	762,285
Total	\$ 670,393	\$ 1,817,103	\$ 2,487,496
Deferred Inflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,412,294	\$ 1,412,294
Changes in assumptions	166,000	1,767,232	1,933,232
Changes in proportion	16,000	-	16,000
Total	\$ 182,000	\$ 3,179,526	\$ 3,361,526

\$762,285 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

SHALER AREA SCHOOL DISTRICT

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<u>Year Ending June 30,</u>	<u>PSERS Plan</u>	<u>Local Plan</u>	<u>Total</u>
2021	\$ 19,000	\$ (156,599)	\$ (137,599)
2022	19,000	(156,599)	(137,599)
2023	18,000	(156,599)	(138,599)
2024	17,000	(156,599)	(139,599)
2025	62,000	(156,599)	(94,599)
2026 and beyond	40,000	(1,028,320)	(988,320)
Total	<u>\$ 175,000</u>	<u>\$ (1,811,315)</u>	<u>\$ (1,636,315)</u>

Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The actuarial valuation used for the June 30, 2019 measurement date contained the following methods and assumptions:

- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 2.79% - S&P 20-year Municipal Bond Rate
- Salary increases – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and merit or seniority increases
- Premium Assistance reimbursement is capped at \$1,200 per year
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in Premium Assistance per year
- Mortality rates were based on the RP-2014 Mortality Tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale
- Experience study – July 1, 2010 through June 30, 2015
- Participation rate –
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%.

Changes in Assumptions

The discount rate decreased from 2.98% to 2.79% for actuarial valuation used for the June 30, 2019 measurement date.

SHALER AREA SCHOOL DISTRICT

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Changes in Benefit Terms

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2019 measurement date.

OPEB Plan Investments

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	13.2%	0.2%
US Core Fixed Income	83.1%	1.0%
Non-US Developed Fixed	3.7%	0.0%
	<u>100.0%</u>	

For PSERS' year ended June 30, 2019, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 2.68%.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.79%. 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

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a “pay-as-you-go” plan. A discount rate of 2.79%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2019, was applied to all projected benefit payments to measure the total OPEB liability. The discount rate used to measure the Total OPEB liability decreased from 2.98% as of June 30, 2018 to 2.79% as of June 30, 2019.

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

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

	<u>1% Decrease (1.79%)</u>	<u>Current Discount Rate (2.79%)</u>	<u>1% Increase (3.79%)</u>
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 6,382,000</u>	<u>\$ 5,602,000</u>	<u>\$ 4,956,000</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, 2019, 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:

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 5,601,000</u>	<u>\$ 5,602,000</u>	<u>\$ 5,603,000</u>

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.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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, 2020: \$558 for EPO individual coverage, and \$597 for the PPO individual coverage; current employee contribution rates are \$72 for EPO individual coverage, and \$102 for the PPO individual coverage; and PSERS premium assistance is \$100 under both tiers.
- Retirees with all other coverages - the School District shall provide \$900 per month for post-retirement medical coverage. The retiree is responsible for paying the difference between the applicable premium and the \$900.
- The required contributions for a retiree with husband/wife coverage is as follows. \$1,515 for EPO family coverage, and \$1,622 for the PPO family coverage; the retirement incentive is \$900.
- Post-retirement medical coverage is provided to age 65 or a nine-year period, whichever occurs first. For support personnel who retired during the 2011 fiscal year, post-retirement medical coverage is provided to age 65 or a five-year period, whichever occurs first.

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

- Retirees with individual coverage must contribute the same amount as current employees plus the \$100 PSERS allowance. See the table below for the contribution amounts for the various retiree classifications.
- Retirees with all other coverage tiers - the School District shall provide \$900 per month for post-retirement medical coverage in the PPO or EPO plans. The retiree is responsible for paying the difference between the applicable premium and the \$900.
- For employees who retired during this window, post-retirement medical coverage is provided to age 65 or a nine-year period, whichever occurs first.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

Below shows the required contributions for active employees during the 2019/2020 fiscal year:

	<u>Single</u>	<u>Other</u>
Administrative	\$ 79	\$ 160
Secretaries/Paraprofessionals	80	120
SAEA Professional (EPO)	79	160
SAEA Professional (PPO)	109	210
Custodial and Maintenance	2.25% of base wage	3.5% 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.

Eligibility

Employees are eligible for postretirement medical, dental, and vision coverage provided they meet the criteria for either early or normal retirement under PSERS. Early retirement is defined as attaining age 55 with at least 25 years of credited service for employees hired prior to July 1, 2011 and under the age of 65 with 10 years of credited service for employees hired on or after July 1, 2011. Normal retirement is defined as attaining 35 years of service, age 60 with 30 years of service, or age 62 with one year of service for employees hired prior to July 1, 2011 and attaining age 65 with three years of service, or any age/service combination that totals 92 with a minimum of 35 years of service for employees hired on or after July 1, 2011.

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

Life Insurance

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

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

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

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

OPEB Liability

At June 30, 2020, the following employees were covered by the benefit terms:

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

Actuarial Assumptions

The total OPEB liability was determined by an actuarial evaluation performed as of July 1, 2018 and rolled forward to the measurement date of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal
- Discount rate – 3.50% – Based on the Bond Buyers 20-year Bond Index
- Salary and inflation increase – 2.50% salary increase, and 3.0% inflation rate
- Assumed healthcare cost trends – 6.75%; Long-term trend rate of 4.50%; Terminal trend year of 2028

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

- Mortality rates – RPH-2014 Total Dataset Mortality Table projected using Scale MP-2018

Changes in Assumptions

The discount rate changed from 3.87% in the prior year to 3.50% in the current year valuation.

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, 2020 were as follows:

Total OPEB liability, July 1, 2019	\$	6,709,880
Changes for the year:		
Service cost		202,770
Interest on the total OPEB liability		259,672
Changes in assumptions		132,452
Benefit payments		(405,775)
Total OPEB liability, June 30, 2020	\$	6,898,999

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

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

	1% Decrease 2.50%	Current Discount 3.50%	1% Increase 4.50%
School District's total OPEB liability	\$ 7,228,592	\$ 6,898,999	\$ 6,545,278

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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

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

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
School District's total OPEB liability	<u>\$ 6,351,323</u>	<u>\$ 6,898,999</u>	<u>\$ 7,561,406</u>

12. Derivative Instruments

Fixed/Variable Swap

During fiscal year 2004, the School District entered into a swaption contract. The swaption gave the counterparty the option to make the School District enter into a "pay-fixed, receive-variable" interest rate swap. When the option was exercised by the counterparty, the School District refunded the existing Series A of 2001 Bonds and issued the Series 2004 Variable Rate Bonds, which were later refunded by the Series of 2013 Variable Rate Notes (2013 Notes). The intention of the Fixed/Variable Swap was to effectively change the School District's variable interest rate on the Series 2004 Bonds to a synthetic fixed rate. The School District receives 68% of 1-month LIBOR plus .25%. The School District then pays a fixed rate of 3.955%. The interest payments are calculated based on a notional amount that approximates the principal outstanding on the 2013 Notes, which was \$8,730,000 at June 30, 2020. 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, 2020

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 and fixed/variable swap are valued using significant unobservable inputs (Level 3 inputs).

SHALER AREA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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

Instrument	Effective Hedge	June 30, 2019 Fair Value	Current year value change	June 30, 2020 Fair Value
1997B Swap	No	\$ 35,794	\$ 6,904	\$ 42,698
2006 Swap	No	(130,106)	528,749	398,643
2006A Swap	No	124,424	179,592	304,016
		<u>\$ 30,112</u>	<u>\$ 715,245</u>	<u>\$ 745,357</u>
Fixed / Variable Swap	Yes	<u>\$ (1,196,328)</u>	<u>\$ (134,408)</u>	<u>\$ (1,330,736)</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, 2020, the 1997B interest rate swap, the Fixed/Variable 2006 Swap and Fixed/Variable 2006A Swap were not subject to credit risk, as they 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, 2020

- 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, 2020

13. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables and transfers at June 30, 2020 are summarized below:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 132,248
Capital Projects	30,729	-
Other governmental funds	-	-
Proprietary Fund	101,519	-
Total	<u>\$ 132,248</u>	<u>\$ 132,248</u>

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ -	\$ 7,632,694
Capital Projects	-	-
Other governmental funds	7,632,964	-
Proprietary Fund	-	-
Total	<u>\$ 7,632,964</u>	<u>\$ 7,632,694</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, 2020

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

At June 30, 2020, the School District has construction commitments relating to school renovations for approximately \$4.7 million.

15. COVID-19

In early 2020, an outbreak of a novel strain of coronavirus was identified, and infections have been found in a number of countries around the world, including the United States. The coronavirus and its associated impacts on supply chains, travel, employee productivity, and other economic activities has had, and may continue to have, a material effect on financial markets and economic activity. The extent of the impact of the coronavirus on the School District's operational and financial performance is currently uncertain and cannot be predicted.

During the spring of 2020, the School District was awarded approximately \$460,242 in Elementary and Secondary School Emergency Relief (ESSER) Funds from the Pennsylvania Department of Education and approximately \$292,199 in School Health and Safety Grants from the Pennsylvania Commission on Crime and Delinquency. As of June 30, 2020, \$12,184 and \$115,746 of the ESSER Fund and School Health and Safety Grant has been spent, respectively.

16. Subsequent Event

During July 2020, the School District issued General Obligation Bonds, Series of 2020 in the amount of \$9,845,000, the proceeds of which will be used to currently refund a portion of the outstanding General Obligation Bonds, Series of 2015.

During July 2020, the School District terminated their three interest rate swaps. The terminations resulted in the School District receiving termination payments of \$41,970, \$288,625 and \$327,800.

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, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues and Other Financing Sources:				
Revenues:				
Local sources:				
Current real estate taxes	\$ 45,272,379	\$ 45,272,379	\$ 45,667,410	\$ 395,031
Public utility realty taxes	52,000	52,000	48,580	(3,420)
Local services taxes	27,159	26,800	27,159	359
Earned income taxes	5,633,249	5,633,249	5,713,265	80,016
Real estate transfer taxes	531,000	531,000	639,196	108,196
Delinquencies on taxes	2,254,554	2,254,554	1,340,007	(914,547)
Earnings on investments	350,000	350,000	476,371	126,371
Revenue from student activities	54,750	54,750	53,806	(944)
Federal revenue from IUs	898,868	898,868	826,398	(72,470)
Rentals	45,000	45,000	47,994	2,994
Contributions and donations from private sources	9,000	9,000	94,175	85,175
Tuition	25,000	25,000	22,065	(2,935)
Revenue from community activities	51,000	51,000	50,534	(466)
Miscellaneous revenue	30,000	30,000	5,006	(24,994)
Total local sources	55,233,959	55,233,600	55,011,966	(221,634)
State sources:				
Basic instructional subsidy	13,224,342	11,734,342	11,688,268	(46,074)
Tuition	25,000	25,000	-	(25,000)
Subsidies for special education programs	3,644,465	3,644,465	3,622,327	(22,138)
Transportation	1,750,000	1,750,000	1,534,606	(215,394)
Rentals and sinking fund payments	300,000	300,000	420,614	120,614
Health services	75,000	75,000	-	(75,000)
State property tax reduction	2,041,241	2,041,241	2,040,755	(486)
Social Security payments	-	1,490,000	1,317,045	(172,955)
State retirement revenue	6,665,500	6,665,500	6,396,584	(268,916)
Ready to learn grant	706,471	706,471	731,036	24,565
Total state sources	28,432,019	28,432,019	27,751,235	(680,784)
Federal sources:				
Title I	525,000	525,000	560,352	35,352
Title II	120,000	120,000	126,498	6,498
Title III	1,000	1,000	-	(1,000)
Title IV	-	-	23,098	23,098
Medical Assistance - Title XIX	-	-	2,000	2,000
Medical Assistance - Access	400,000	400,000	523,163	123,163
Coronavirus Aid, Relief, and Economic Security Act	-	-	127,930	127,930
Total federal sources	1,046,000	1,046,000	1,363,041	317,041
Other financing sources:				
Refund of prior year's expenditures	2,500	2,500	89,806	87,306
Proceeds from capital lease	-	-	252,840	252,840
Total other financing sources	2,500	2,500	342,646	340,146
Total revenues and other financing sources	84,714,478	84,714,119	84,468,888	(245,231)

(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, 2020
(Continued)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures and Other Financing Uses:				
Instruction:				
Regular programs:				
Salaries	20,289,160	20,289,160	20,171,271	117,889
Employee benefits	13,600,629	13,600,629	12,625,875	974,754
Purchased professional and technical services	35,500	35,500	45,480	(9,980)
Purchased property services	78,779	80,210	54,874	25,336
Other purchased services	1,376,225	1,375,925	1,120,148	255,777
Supplies	778,399	777,469	849,997	(72,528)
Property	193,259	182,546	379,963	(197,417)
Other	-	-	500	(500)
Total regular programs	36,351,951	36,341,439	35,248,108	1,093,331
Special programs:				
Salaries	6,192,598	6,192,598	5,977,582	215,016
Employee benefits	4,383,159	4,383,159	4,188,431	194,728
Purchased professional and technical services	923,100	923,100	774,377	148,723
Other purchased services	1,592,100	1,552,100	2,631,084	(1,078,984)
Supplies	95,500	95,300	51,865	43,435
Property	22,000	63,200	31,703	31,497
Other	4,100	4,100	2,851	1,249
Total special programs	13,212,557	13,213,557	13,657,893	(444,336)
Vocational education:				
Salaries	64,937	64,937	65,136	(199)
Employee benefits	27,705	27,705	27,823	(118)
Other purchased services	1,550,000	1,550,000	1,549,914	86
Total vocational education	1,642,642	1,642,642	1,642,873	(231)
Other instructional programs:				
Salaries	817,183	816,283	506,567	309,716
Employee benefits	504,991	504,991	332,699	172,292
Other purchased services	65,000	65,000	227,976	(162,976)
Supplies	15,000	15,000	300	14,700
Other	-	-	(125)	125
Total other instructional programs	1,402,174	1,401,274	1,067,417	333,857
Non-public school:				
Purchased professional and technical services	-	-	18,229	(18,229)
Total instruction	52,609,324	52,598,912	51,634,520	964,392

(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, 2020
(Continued)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures and Other Financing Uses:				
Support services:				
Pupil personnel:				
Salaries	2,097,400	2,097,400	2,175,045	(77,645)
Employee benefits	1,345,917	1,345,917	1,380,334	(34,417)
Purchased professional and technical services	130,000	130,000	65,170	64,830
Purchased property services	5,000	5,624	624	5,000
Other purchased services	14,500	15,441	9,208	6,233
Supplies	33,000	30,436	12,171	18,265
Other	-	-	764	(764)
Total pupil personnel	3,625,817	3,624,818	3,643,316	(18,498)
Instructional staff:				
Salaries	983,670	983,670	929,359	54,311
Employee benefits	508,829	508,829	552,024	(43,195)
Purchased professional and technical services	83,500	83,500	12,773	70,727
Purchased property services	1,500	1,500	200	1,300
Other purchased services	11,539	11,539	2,685	8,854
Supplies	148,679	148,791	145,452	3,339
Property	6,700	6,700	6,211	489
Other	232	116	-	116
Total instructional staff	1,744,649	1,744,645	1,648,704	95,941
Administration:				
Salaries	2,145,829	2,145,829	2,128,566	17,263
Employee benefits	1,350,674	1,350,674	1,322,189	28,485
Purchased professional and technical services	374,000	374,300	238,522	135,778
Purchased property services	50,000	50,000	55,113	(5,113)
Other purchased services	106,820	106,820	54,177	52,643
Supplies	28,500	28,500	16,523	11,977
Property	12,800	12,800	-	12,800
Other	25,150	25,150	28,096	(2,946)
Total administration	4,093,773	4,094,073	3,843,186	250,887
Pupil health:				
Salaries	601,720	601,720	548,810	52,910
Employee benefits	363,819	363,819	358,635	5,184
Purchased professional and technical services	238,500	238,500	127,949	110,551
Purchased property services	3,000	3,000	1,755	1,245
Other purchased services	2,000	1,947	44	1,903
Supplies	9,400	9,453	12,384	(2,931)
Property	2,000	2,000	-	2,000
Total pupil health	1,220,439	1,220,439	1,049,577	170,862

(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, 2020
(Continued)

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures and Other Financing Uses:				
Business:				
Salaries	416,007	416,007	398,814	17,193
Employee benefits	267,183	267,183	260,783	6,400
Purchased professional and technical services	45,000	45,000	51,024	(6,024)
Purchased property services	122,000	122,000	54,010	67,990
Other purchased services	8,450	8,450	6,384	2,066
Supplies	36,000	36,000	48,015	(12,015)
Property	-	-	2,790	(2,790)
Other	2,000	2,000	1,015	985
Total business	896,640	896,640	822,835	73,805
Operation and maintenance of plant services:				
Salaries	3,000,124	3,000,124	2,905,726	94,398
Employee benefits	1,835,946	1,835,946	1,862,755	(26,809)
Purchased professional and technical services	251,700	254,089	167,501	86,588
Purchased property services	588,337	586,815	555,060	31,755
Other purchased services	251,253	261,468	260,923	545
Supplies	1,767,655	1,766,788	1,700,467	66,321
Property	109,155	109,155	184,156	(75,001)
Other	1,599	1,599	2,669	(1,070)
Total operation and maintenance of plant services	7,805,769	7,815,984	7,639,257	176,727
Student transportation services:				
Salaries	37,996	37,996	35,846	2,150
Employee benefits	21,880	21,880	23,750	(1,870)
Purchased professional and technical services	100,000	100,000	65,693	34,307
Other purchased services	5,362,000	5,362,000	3,763,368	1,598,632
Supplies	31,000	31,000	10,263	20,737
Total student transportation services	5,552,876	5,552,876	3,898,920	1,653,956
Central:				
Salaries	746,820	746,820	658,540	88,280
Employee benefits	514,276	514,276	418,961	95,315
Purchased professional and technical services	29,200	29,200	39,239	(10,039)
Other purchased services	14,100	14,100	3,453	10,647
Supplies	253,463	253,463	267,296	(13,833)
Property	-	-	2,942	(2,942)
Other	1,620	1,620	-	1,620
Total central	1,559,479	1,559,479	1,390,431	169,048
Other support services:				
Other purchased services	67,000	67,000	56,422	10,578
Total support services	26,566,442	26,575,954	23,992,648	2,583,306

(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, 2020
(Continued)

	Budget		Actual	Variance with Final Budget
	Actual	Actual		
Expenditures and Other Financing Uses:				
Noninstructional services:				
Student activities:				
Salaries	1,093,394	1,093,394	983,556	109,838
Employee benefits	130,236	130,236	437,628	(307,392)
Purchased professional and technical services	41,670	43,135	41,672	1,463
Purchased property services	24,350	27,253	18,119	9,134
Other purchased services	209,380	200,712	185,695	15,017
Supplies	81,205	86,824	101,790	(14,966)
Property	31,310	28,796	22,242	6,554
Other	19,058	20,253	32,055	(11,802)
Total student activities	<u>1,630,603</u>	<u>1,630,603</u>	<u>1,822,757</u>	<u>(192,154)</u>
Community services:				
Salaries	-	900	52,168	(51,268)
Employee benefits	-	-	12,327	(12,327)
Purchased property services	2,000	2,000	1,211	789
Supplies	17,300	17,300	10,074	7,226
Other	27,000	27,000	11,497	15,503
Total community services	<u>46,300</u>	<u>47,200</u>	<u>87,277</u>	<u>(40,077)</u>
Total noninstructional services	<u>1,676,903</u>	<u>1,677,803</u>	<u>1,910,034</u>	<u>(232,231)</u>
Facilities Acquisition, Construction, and Improvement Services:				
Purchased professional and technical services	10,000	10,000	-	10,000
Purchased property services	10,000	10,000	-	10,000
Total facilities acquisition, construction, and improvement services	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Debt service:				
Interest	53,802	53,802	3,091	50,711
Redemption of principal	147,371	147,371	136,113	11,258
Total debt service	<u>201,173</u>	<u>201,173</u>	<u>139,204</u>	<u>61,969</u>
Total expenditures	<u>81,073,842</u>	<u>81,073,842</u>	<u>77,676,406</u>	<u>3,397,436</u>
Other financing uses:				
Refund of prior year revenues	-	-	4,058	(4,058)
Debt service prior year refunds	-	-	-	-
Fund transfers	7,494,964	7,494,964	7,632,694	(137,730)
Total other financing uses	<u>7,494,964</u>	<u>7,494,964</u>	<u>7,636,752</u>	<u>(141,788)</u>
Total expenditures and other financing uses	<u>88,568,806</u>	<u>88,568,806</u>	<u>85,313,158</u>	<u>3,255,648</u>
Net Change in Fund Balance	<u>\$ (3,854,328)</u>	<u>\$ (3,854,687)</u>	<u>\$ (844,270)</u>	<u>\$ 3,010,417</u>

(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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
School District's proportion of PSERS' net pension liability	0.26%	0.26%	0.26%	0.26%	0.27%	0.27%
School District's proportionate share of PSERS' net pension liability	\$ 123,225,000	\$ 123,085,000	\$ 126,484,000	\$ 127,559,000	\$ 116,475,000	\$ 106,116,000
School District's covered payroll	\$ 36,325,514	\$ 34,529,290	\$ 34,099,755	\$ 33,658,468	\$ 34,193,549	\$ 34,216,000
School District's proportionate share of PSERS' net pension liability as a percentage of its covered payroll	339.22%	356.47%	370.92%	378.98%	340.63%	310.14%
PSERS' plan fiduciary net position as a percentage of PSERS' total pension liability	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%

¹The 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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contributions recognized by PSERS	\$ 12,446,197	\$ 11,922,826	\$ 11,200,198	\$ 9,890,554	\$ 8,309,361	\$ 6,977,855
School District's covered payroll	\$ 37,156,044	\$ 36,410,597	\$ 35,027,423	\$ 34,099,755	\$ 33,658,468	\$ 34,193,549
Contributions as a percentage of covered payroll	33.50%	32.75%	31.98%	29.00%	24.69%	20.41%

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

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

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

Last 10 Fiscal Years¹

	2020	2019	2018
School District's proportion of PSERS' net OPEB liability	0.26%	0.26%	0.26%
School District's proportionate share of PSERS' net OPEB liability	\$ 5,602,000	\$ 5,346,000	\$ 5,218,000
School District's covered payroll	\$ 36,325,514	\$ 34,529,290	\$ 34,098,592
School District's proportionate share of PSERS' net OPEB liability as a percentage of its covered payroll	15.42%	15.48%	15.30%
PSERS' plan fiduciary net position as a percentage of PSERS' total OPEB liability	5.56%	5.56%	5.73%

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

	2020	2019	2018
Contributions recognized by PSERS	\$ 313,393	\$ 303,557	\$ 292,884
School District's covered payroll	\$ 37,156,044	\$ 36,410,597	\$ 35,027,423
Contributions as a percentage of covered payroll	0.8435%	0.8337%	0.8362%

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

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

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

Last 10 Fiscal Years¹

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:			
Service cost	\$ 202,770	\$ 398,687	\$ 392,747
Interest	259,672	287,813	236,784
Changes of benefit terms	-	-	-
Differences between actual and expected experience	-	554,698	-
Changes of assumptions	132,452	(1,908,605)	(164,108)
Benefit payments	<u>(405,775)</u>	<u>(662,194)</u>	<u>(734,156)</u>
Net Changes in Total OPEB Liability	189,119	(1,329,601)	(268,733)
Total OPEB Liability - Beginning	<u>6,709,880</u>	<u>8,039,481</u>	<u>8,308,214</u>
Total OPEB Liability - Ending	<u>\$ 6,898,999</u>	<u>\$ 6,709,880</u>	<u>\$ 8,039,481</u>

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

See accompanying notes to required supplementary schedules.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2020

1. Budgetary Information

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

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

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

The Public School Code allows the School Board to authorize budget transfer amendments during the year, but only during the last nine months of the fiscal year. The School Board approved various budget transfers throughout the school year. There were no supplemental budgetary appropriations made.

The School District expenditures may not legally exceed the revised budget amounts by amounts in total for the fund unless funds are received in excess of the budgeted State allocation levels. Accordingly, the legal level of budgetary control is at the object level within each function and fund. During fiscal year 2020, expenditures were budgeted at \$81.1 million, while actual expenditures were \$77.7 million.

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2020

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

Actuarial Valuation Date/ Measurement Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
School District Fiscal Year In Which NPL Is Recorded	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Discount Rate	7.25%	7.25%	7.25%	7.25%	7.50%	7.50%
Salary Increases	5.00%	5.00%	5.00%	5.00%	5.50%	5.50%
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2000	RP-2000
Changes in Benefits	A new hybrid defined benefit/defined contribution plan is applicable for new PSERS members on July 1, 2019 and thereafter	None	Vested Class T-E and T-F members can withdraw their accumulated contributions and interest	None	None	None
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	33.51%	33.36%	32.60%	31.74%	29.20%	25.00%
School District Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2020

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

Actuarial Valuation Date/ Measurement Date	6/30/2019	6/30/2018	6/30/2017
School District Fiscal Year In Which NOL is Recorded	6/30/2020	6/30/2019	6/30/2018
Discount Rate	2.79%	2.98%	3.13%
Salary Increases	5.00%	5.00%	5.00%
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015
Changes in Benefits	A new hybrid defined benefit/defined contribution plan is applicable for new PSERS members on July 1, 2019 and thereafter	None	Vested Class T-E and T-F members can withdraw their accumulated contributions and interest
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	0.82%	0.84%	0.83%
School District Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2021	6/30/2020	6/30/2019

SHALER AREA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULES

YEAR ENDED JUNE 30, 2020

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

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

Actuarial Valuation Date	06/30/2018	06/30/2018	8/30/2016
School District Fiscal Year In Which NOL is Recorded	6/30/2020	6/30/2019	6/30/2018
Measurement Date	6/30/2020	6/30/2019	6/30/2018
Discount Rate	3.50%	3.87%	3.58%
Salary Increases	2.50%	2.50%	2.50%
Mortality	MP-2018	MP-2018	MP-2016
Changes in Benefits	6.75%	6.75%	7.00%

SUPPLEMENTARY INFORMATION

SHALER AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

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, 2018	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue at June 30, 2019	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	013-180379	8/21/17-9/30/18	\$ 575,251	\$ 120,649	\$ 120,649	\$ -	\$ -	\$ -	\$ -
Title I Grants to Local Educational Agencies	84.010	013-190379	8/21/18-9/30/19	570,299	-	285,129	-	-	285,129	-
Title I Grants to Local Educational Agencies	84.010	013-200379	8/08/19-9/30/20	560,352	520,377	-	560,352	560,352	39,975	-
Total Title I Grants to Local Educational Agencies					641,026	405,778	560,352	560,352	325,104	-
Supporting Effective Instruction State Grants	84.367	020-180379	8/15/17-9/30/18	133,242	56,741	56,741	-	-	-	-
Supporting Effective Instruction State Grants	84.367	020-190379	8/21/18-9/30/19	123,629	36,707	36,707	-	-	-	-
Supporting Effective Instruction State Grants	84.367	020-200379	8/08/19-9/30/20	126,498	127,339	-	126,498	126,498	(841)	-
Total Supporting Effective Instruction State Grants					220,787	93,448	126,498	126,498	(841)	-
Student Support and Academic Enrichment Program	84.424	144-180379	8/15/17-9/30/18	13,013	8,365	8,365	-	-	-	-
Student Support and Academic Enrichment Program	84.424	144-200379	8/08/19-9/30/20	42,683	24,391	-	23,098	23,098	(1,293)	-
Total Student Support and Academic Enrichment Program					32,756	8,365	23,098	23,098	(1,293)	-
COVID-19 - CARES Act - ESSER Fund Local	84.425D	200-200379	3/13/20-9/30/21	460,242	-	-	12,184	12,184	12,184	-
Passed Through the Allegheny County Intermediate Unit:										
Special Education Cluster:										
Special Education Grants to States	84.027	RA-062-19-0-003	7/1/18-9/30/19	884,706	884,706	884,706	-	-	-	-
Special Education Preschool Grants	84.173	131-20-0-003	7/1/19-9/30/20	3,472	-	-	3,472	3,472	3,472	-
Special Education Grants to States	84.027	RA-062-20-0-003	7/1/19-9/30/20	822,925	265,869	-	822,926	822,926	557,057	-
Total Special Education Cluster					1,150,575	884,706	826,398	826,398	560,529	-
Total U.S. Department of Education					2,045,144	1,392,297	1,548,530	1,548,530	895,683	-
U.S. Department of Treasury										
Passed Through Pennsylvania Commission on Crime and Delinquency:										
COVID-19 - Coronavirus Relief Fund	21.019	N/A	3/1/20-10/30/20	292,199	-	-	115,746	115,746	115,746	-
Total U.S. Department of Treasury					-	-	115,746	115,746	115,746	-
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	2,000	-	2,000	2,000	-	-
Total U.S. Department of Health and Human Services					2,000	-	2,000	2,000	-	-

See accompanying notes to schedule of expenditures of federal awards.

SHALER AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

U.S. Department of Agriculture

Passed Through Pennsylvania Department of Education:

Child Nutrition Cluster:

School Breakfast Program	10.553	N/A	7/1/18-9/30/19	N/A	22,550	22,550	-	-	-	-
School Breakfast Program	10.553	N/A	7/1/19-9/30/20	N/A	140,229	-	144,169	144,169	3,940	-
Total 10.553					162,779	22,550	144,169	144,169	3,940	-
Summer Food Service Program for Children	10.559	N/A	7/1/19-8/31/20	N/A	-	-	502	502	502	-
National School Lunch Program	10.555	N/A	7/1/18-9/30/19	N/A	90,348	90,348	-	-	-	-
National School Lunch Program	10.555	N/A	7/1/19-9/30/20	N/A	520,554	-	526,435	526,435	5,881	-
Total 10.555					610,902	90,348	526,435	526,435	5,881	-
Passed through the Pennsylvania Department of Agriculture:										
National School Lunch Program	10.555	N/A	7/1/19-9/30/20	140,271	145,652	(16,009)	132,190	132,190	(29,471)	-
Total CFDA 10.555					756,554	74,339	658,625	658,625	(23,590)	-
Total Child Nutrition Cluster					919,333	96,889	803,296	803,296	(19,148)	-
Total U.S. Department of Agriculture					919,333	96,889	803,296	803,296	(19,148)	-
Total Expenditures of Federal Awards					\$ 2,966,477	\$ 1,489,186	\$ 2,469,572	\$ 2,469,572	\$ 992,281	\$ -

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, 2020

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, 2020. 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, 2020

**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, 2020, 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 December 21, 2020.

Internal Control over Financial Reporting

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

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

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

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Mahe Duessel

Pittsburgh, Pennsylvania
December 21, 2020

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

**Board of Directors
Shaler Area School District**

Report on Compliance for Each Major Federal Program

We have audited Shaler Area School District’s (School District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School District’s major federal programs for the year ended June 30, 2020. The School District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

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

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

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

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on the internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

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

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

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

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

Mahe Duessel

Pittsburgh, Pennsylvania
December 21, 2020

SHALER AREA SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2020

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

10.553, 10.559, 10.555

Name of Federal Program or Cluster

Special Education Cluster (IDEA)

Child Nutrition Cluster

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

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

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

No matters were reported.

III. Findings and questioned costs for federal awards

No matters were reported.

SHALER AREA SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2020

NONE

SURPLUS EQUIPMENT

2/3/2021

Qty	Item	Location
10	Tables (assorted)	Jeffery
6	File cabinets	Jeffery
12	Office chairs	Jeffery
2	Teacher desks	Jeffery
1	Utility Truck (#4) with plow-has broken axle	B&G

PROGRAM OF SERVICES BUDGET

2021-2022



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Program of Services Budget 2021/2022

Introduction

The Program of Services Budget is mandated by school code and includes the areas of: curriculum development and instructional improvement; educational planning; educational technology; continuing professional education; pupil personnel; state and federal liaison; and leadership support services. For the Allegheny Intermediate Unit (AIU), this budget represents approximately 1% of the agency's operation. A chart reflecting an overview of the dollar value of total budgets operated under the auspices of the AIU in 2019/2020 can be found on page 8. More than 135 separate program budgets make up the over \$157 million total.

The 2021/2022 Program of Services Budget, sometimes referred to as the General Operating Budget, is developed following a series of discussions among the district superintendents and a number of administrators at the AIU. Program of Services Budget discussions occur with the Superintendents' Finance Team and also at regularly scheduled regional superintendents' meetings. In the process of being formulated, and before each budget is submitted for approval to the respective school boards, the Program of Services Budget undergoes a high level of scrutiny by those individuals in position to comment on it most objectively.

The document is also reviewed by members of the AIU Board of Directors, who are in the unique position of being able to analyze the budget from the perspective of a local school board member and a member of the AIU board. After considering the recommendations from all of the participants in the review process, revisions are made and the final Program of Services Budget is drafted. The budget is provided to district superintendents for final review, approved by the AIU board and submitted to the local school boards for approval.

The 2021/2022 Program of Services Budget reflects no increase in the district allocation. The AIU continues its commitment to hold the line on costs while ensuring that it provides an array of services that are high quality, leading edge and cost effective for our member districts.

Program of Services District Allocation

Description	Actual 2019-2020	Actual 2020-2021	Proposed 2021-2022
Total District Allocation	\$1,811,545	\$1,811,545	\$1,811,545

Outline of Procedure for Adoption of the Program of Services Budget

- AIU staff and the Superintendents' Finance Team began meeting in November 2020 to prepare the 2021/2022 Program of Services Budget.
- A draft Program of Services Budget was shared with the Superintendents' Advisory Council (42 superintendents) on December 15, 2020 and agreed upon on January 19, 2021.
- The AIU Board of Directors adopted the budget at their meeting held on January 25, 2021.
- A majority of the boards and a majority of the weighted votes (based upon pupil population) in the 42 districts must approve the Program of Services Budget. This action should be scheduled by the school district in March of 2021.
- The budget must be submitted to the Pennsylvania Department of Education by May 1, 2021 for approval.

The AIU is a vibrant and evolving organization committed to serving the students and families in your district. Your favorable response to the 2021/2022 Program of Services Budget will enable us to sustain this commitment. Your vote is appreciated.

If you have any questions, please do not hesitate to contact Robert Scherrer, Executive Director, 412-394-5979, robert.scherrer@aiu3.net or Joseph Lucarelli, Chief Finance and Operations Officer, 412-394-5813, joseph.lucarelli@aiu3.net.

Questions and Answers About the Allegheny Intermediate Unit and its Program of Services Budget

1. *What are intermediate units?*

Intermediate units are regional educational service agencies. Created by the Pennsylvania state legislature in 1970, they represent the middle level of the three-level system in Pennsylvania for the delivery of educational services between the state Department of Education and local school districts.

2. *How many intermediate units are there in Pennsylvania?*

There are 29 intermediate units in Pennsylvania. Together they encompass the 500 public school districts in the Commonwealth.

3. *Which school districts are served by the AIU?*

The AIU serves all of the school districts in Allegheny County outside of the City of Pittsburgh. The total number of school districts is 42, serving about 113,603 students in K-12 public schools. The AIU's service area contains more school districts than any other intermediate unit in the Commonwealth.

4. *What is the role of intermediate units in relation to school districts?*

In 1970, the state legislature established intermediate units as regional consortia to collaborate with school districts, provide certain vital and specialized support services for students, and make the state system of education more equitable. Intermediate units were created to support and assist local school districts, not to replace or duplicate the basic responsibilities delegated to school districts by the state.

5. *Why were intermediate units created?*

The state legislature created intermediate units to assist in providing each child with equal access to a quality education. School districts in a region may vary widely in their access to the finances and resources necessary to enable all of their children to receive an appropriate education. The wealth of a district may change over time varying the resources available to meet its needs. Therefore, in the spirit of collaboration, the intermediate unit works to pool the resources of school districts so that all students in the region benefit despite the shifting financial base of the local district. The intermediate unit acts as a catalyst for cooperative ventures.

6. *How does the AIU assist in enabling children to have equal access to educational opportunity?*

In partnership with its member school districts, the AIU helps to ensure an equitable education for all students in three basic ways:

- a. By providing significant economies of scale as a consortium in purchasing essential products and services for individual school districts;
- b. By having the experienced staff to provide expertise and certain vital, specialized support services that school districts may not have or may have difficulty providing; and
- c. By allowing school districts to use subsequent cost savings realized (including time and effort saved) to stabilize their tax bases and make greater direct investments toward their instructional needs.

7. *Why is the AIU considered to be a valuable regional asset?*

The AIU has been a partner with local school districts for nearly 50 years. With over 135 different programs, the AIU has assembled a highly diversified and skilled staff to support the wide range of local school districts in Allegheny County. As members of a regional educational service agency, the AIU staff has both a national and state perspective and a well-established network upon which to draw ideas and resources to assist local districts. In addition, its knowledge of this region, its leaders, and the operation of its school districts have made it sensitive to local educational and economic issues in providing valuable assistance and services.

(continued)

Overall, the AIU represents a form of insurance to any local school district in the event that it has a need that it cannot meet for itself. It is a ready resource that has proven over the years to be reliable and credible in finding ways to meet the wide range of needs of local districts. The agency also serves as a bridge to economic development and other not-for-profit agencies.

8. What direct services does the AIU provide for local school districts from its general operating budget?

Each intermediate unit collaborates with local school districts to provide services at their discretion within a state-mandated framework. The original state-mandated services that each intermediate unit may provide from its general operating budget are:

- curriculum development and instructional improvement;
- educational planning;
- instructional media;
- continuing professional education;
- pupil personnel;
- state and federal liaison services; and
- management support.

The Program of Services Budget outlines the expenditure and revenue plan to support, coordinate, and operate the specific programs and services associated with the above-mentioned framework. The state subsidy allocated to the AIU on behalf of the local school districts enables each district to participate in and access the services within this framework.

A detailed description of these specific programs and services can be found in the AIU's *Services Guide*.

9. What other AIU services are available to the districts?

The administrative section of the Program of Services Budget provides the resources to supervise and direct more than 135 programs overseen by the AIU Board of Directors, funded with any combination of federal, state, local, and private funds for student and district needs and the various collaborative efforts now in effect.

10. How is the AIU's Program of Services Budget funded?

In 2017/2018, upon recommendation of the Superintendents' Finance Team, the AIU Program of Services Budget, which is required to be approved by the 42 school districts, was simplified to reflect the portion of programs and staff funded by the districts. This format was well received and continues in 2021/2022. Revenue for the mandated Program of Services is generated from district allocations from state revenue and other state subsidies, i.e., social security and retirement reimbursement.

11. How much is allocated for these services?

The Allegheny County school districts' allocation, once determined through the budget process, is appropriated by the state for each district with the annual amount in direct relation to district wealth (Aid Ratio) and enrollment (WADM).

12. How is the allocation from each district made to the AIU?

Each school district's allocation to support the Program of Services Budget is made through a state system of allocation as described above. The state withholds this allocation from each district's Basic Education Subsidy (BES) and forwards these funds directly to the AIU to support the Program of Services.

13. Are district allocations in the Program of Services Budget used to support other AIU programs?

No. District allocations only support the state-mandated program of services as described in question eight. Other AIU revenues are used to support other AIU programs.

14. Can revenue from the Program of Services Budget be transferred to other programs outside of the Program of Services and vice versa?

No. Transfers of revenue are not permitted.

(continued)

15. How is the Program of Services Budget developed?

Each of the program leaders in the AIU associated with the Program of Services Budget develops his/her section of the budget, based on input from each program's particular advisory committee of superintendents. Suggestions from the AIU executive director, resulting from the input of various agencies representing the needs of school districts, are also taken into consideration. Then, the composite program budget is discussed and reviewed by the Superintendents' Finance Team and the 42-member Superintendents' Advisory Council as a whole.

16. Who approves the Program of Services Budget?

Superintendents from the 42 school districts reach concurrence on the budget, typically at the January superintendents' meeting. Then, the budget is presented to the AIU Board of Directors for its review and approval. Finally, after reviewing the budget, each local school board takes official action by voting on the budget at a public meeting in its district during March or April. The approved budget is then forwarded to the Pennsylvania Department of Education by May 1 for the upcoming fiscal year beginning July 1. The state-approved budget document establishes the revenue to be allocated to the AIU from the state budget.

17. Why is the Program of Services Budget the only AIU budget reviewed and voted on by the local boards?

State legislation requires local school district boards to review and approve the Program of Services Budget. Budgets for other AIU programs are carefully developed and are subject to review and approval by their respective funding sources and the AIU board. All AIU budgets for programs provided by the intermediate unit are reviewed and approved annually by the 13-member board of directors, elected by the boards of directors of the 42 suburban school districts in Allegheny County.



Programs and Services Provided to Shaler Area School District

Below is a list of services provided by the Allegheny Intermediate Unit. Many of the listed services are provided at no charge, while others are available for purchase. A check mark indicates your district's participation during the 2019-2020 school year. Please visit our website (www.aiu3.net) for more information about these services.

Administration

- Communication Services - Communications Audit
- Communication Services - Graphic Design
- Communication Services - Public Relations
- Communication Services - Public Relations Role-Alike Meetings
- Leadership Services - New Superintendent Support
- Leadership Services - Superintendent Advisory Council
- Leadership Services - Superintendent Commission
- Leadership Services - Superintendent Professional Development
- Leadership Services - SuperSite
- Legislative Policy and Advocacy
- Safety and Security - Emergency Management Role-Alike Meetings
- Safety and Security - Training and Consultation

ECFCS

- Alternative Education Program - Community Schools East and West/RESC
- Alternative Education Program - Detention Education System
- Alternative Education Program - Truancy Prevention Program
- DART (Preschool Early Intervention Services)
- Early Behavioral Intensive Intervention (EBII)
- Early Head Start
- Education for Children and Youth Experiencing Homelessness (ECYEH)
- Educational Stability for Foster Care Youth
- FACES - Family and Immigrant Connections
- FACES - Family Literacy Program
- FACES - Family Support Centers
- FACES - Lincoln Park After-School Program
- FACES - Project ELECT
- FACES - Responsible Fatherhood Program
- Head Start
- Pre-K Counts

Finance & Business Operations

- Act 1 Mailing Coordination
- Business Administrator Role-Alike Meetings
- Data Collection and Reporting System for Special Education
- Group Term Life Insurance Consortium
- IDEIA Sub-Recipient Monitoring

Finance & Business Operations

- Joint Purchasing Program
- Program of Services Budget
- School-Based ACCESS Program (SBAP)
- Special Education Transportation Services

Human Resources & Labor Relations

- HR Audit/Job Descriptions
- HR Director Role-Alike Meetings
- PA-Educator.net
- SmartSTART
- Superintendent Search

Information Technology

- High Speed Copying and Duplication
- Managed Services
- Technology Coordinator Role-Alike Meetings

Special Education & Pupil Services

- Administrative Support - Extended School Year
- Blind and Visually Impaired Support Program
- BrainSTEPS
- Deaf/Hard of Hearing Support Program
- Deaf/Hard of Hearing Support Program - Audiology
- Deaf/Hard of Hearing Support Program - Communication Access Services for Students with Hearing Loss
- Pupil Personnel Services - BCBA Services
- Pupil Personnel Services - Bullying Prevention Program
- Pupil Personnel Services - Occupational Therapy
- Pupil Personnel Services - OT/PT Supervision and Consultation
- Pupil Personnel Services - Physical Therapy
- Pupil Personnel Services - Psychological Services
- Pupil Personnel Services - Social Work Services
- Special Education Liaison Role-Alike Meetings
- Special Education Support Program - Supervisor Services
- Speech/Language Impaired Support Program - Auditory Processing Disorders (APD) Consultative Team
- Speech/Language Impaired Support Program - Diagnostic/Consultation
- Speech/Language Impaired Support Program - Primary Expressions Classrooms

Special Education & Pupil Services

- Speech/Language Impaired Support Program - Supervisory Services/in-service
- Speech/Language Impaired Support Program - Therapy or Consultative Services
- The Mon Valley School
- The Pathfinder School
- The Sunrise School
- Transition Consultants
- Travel Services

Teaching & Learning

- Academic Events
- Advanced Placement Summer Institute
- Assistive Technology
- Assistive Technology Instructional Support
- Career Awareness - Career Connections
- Classroom Diagnostic Tools
- code.org
- Continuing Professional Education - Act 48
- Continuing Professional Education - In-Service Credit Courses
- Continuing Professional Education -Teacher Induction Program
- Curriculum Director Role-Alike Meetings
- Data Governance
- Federal Programs Coordinator Role Alike Meetings
- Google Certified Educator Coaching
- Grant Network
- Instructional Media Services/Discovery
- Intensive Interagency Coordination
- K-12 English as a Second Language - Direct Instruction Model
- K-12 English as a Second Language - Supplemental Services - Student Evaluations and Proficiency Testing
- K-12 English as a Second Language - Supplemental Services - Supervisor Services
- K-12 English as a Second Language - Title III Professional Development Consortium
- K-12 English as a Second Language - TransPerfect Translation Services
- Math & Science Collaborative - 3rd-5th Gr. Math Teacher Network
- Math & Science Collaborative - 6th-7th Gr. Math Teacher Network
- Math & Science Collaborative - 8th Gr. Alg I Math Teacher Network
- Math & Science Collaborative - Clean Energy Science & Engineering Workshop (Arconic Foundation)
- Math & Science Collaborative - Code.org Regional Facilitation Partner: CS Principles and CS Discoveries Cohorts

Teaching & Learning

- Math & Science Collaborative - Customized Professional Development & Curriculum
- Math & Science Collaborative - Educators and Corporations Partnership for STEM Learning (ECP)
- Math & Science Collaborative - Gr. 3-5 Math Institute
- Math & Science Collaborative - Gr. 3-8: Math Open-Ended Item Workshop
- Math & Science Collaborative - K-2 Mathematics Institute
- Math & Science Collaborative - Math Coach Network
- Math & Science Collaborative - MSC Newsletter
- Math & Science Collaborative - Storytime STEM-packs™: Entry Point for Early Computer Science and STEM Learning in PreK-2 Classrooms and Public Libraries
- Math & Science Collaborative - Supporting Ratios & Proportional Reasoning Instruction in Grades 6-8
- Math & Science Collaborative - Supporting Understanding of Fraction and Fraction Operations in Grades 3-5
- Media Coordinator Role-Alike Meetings
- Non-Public Schools Title I Services
- Non-Public Schools Title IIA Services
- PA Institute for Instructional Coaching
- Professional Development - Autism Support
- Professional Development - Behavior
- Professional Development - Co-Teaching
- Professional Development - Effective Secondary Transition Practices: IEP Compliance & Consultation
- Professional Development - Gifted Education
- Professional Development - Inclusive Practices
- Professional Development - LETRS Training
- Professional Development - Literacy for Struggling Learners
- Professional Development - Mathematics for Struggling Learners
- Professional Development - Multi-tiered Systems of Support MTSS/RTII
- Professional Development - PA Inspired Leadership Initiative
- Professional Development - PA Value Added Assessment System
- Professional Development - Remote Learning @ AIU3
- Professional Development - School Wide Positive Behavior Interventions and Support
- Professional Development - Social Studies Network
- Professional Development - Successful Practices for Secondary Transition Continuous Improvement
- Reading Achievement Center/Reading Services - Adolescent Literacy Institute
- Reading Achievement Center/Reading Services - Comprehension, Close Reading, and Complex Text: Laying the Foundation K-2
- Reading Achievement Center/Reading Services - Curriculum Mapping/Writing

Teaching & Learning

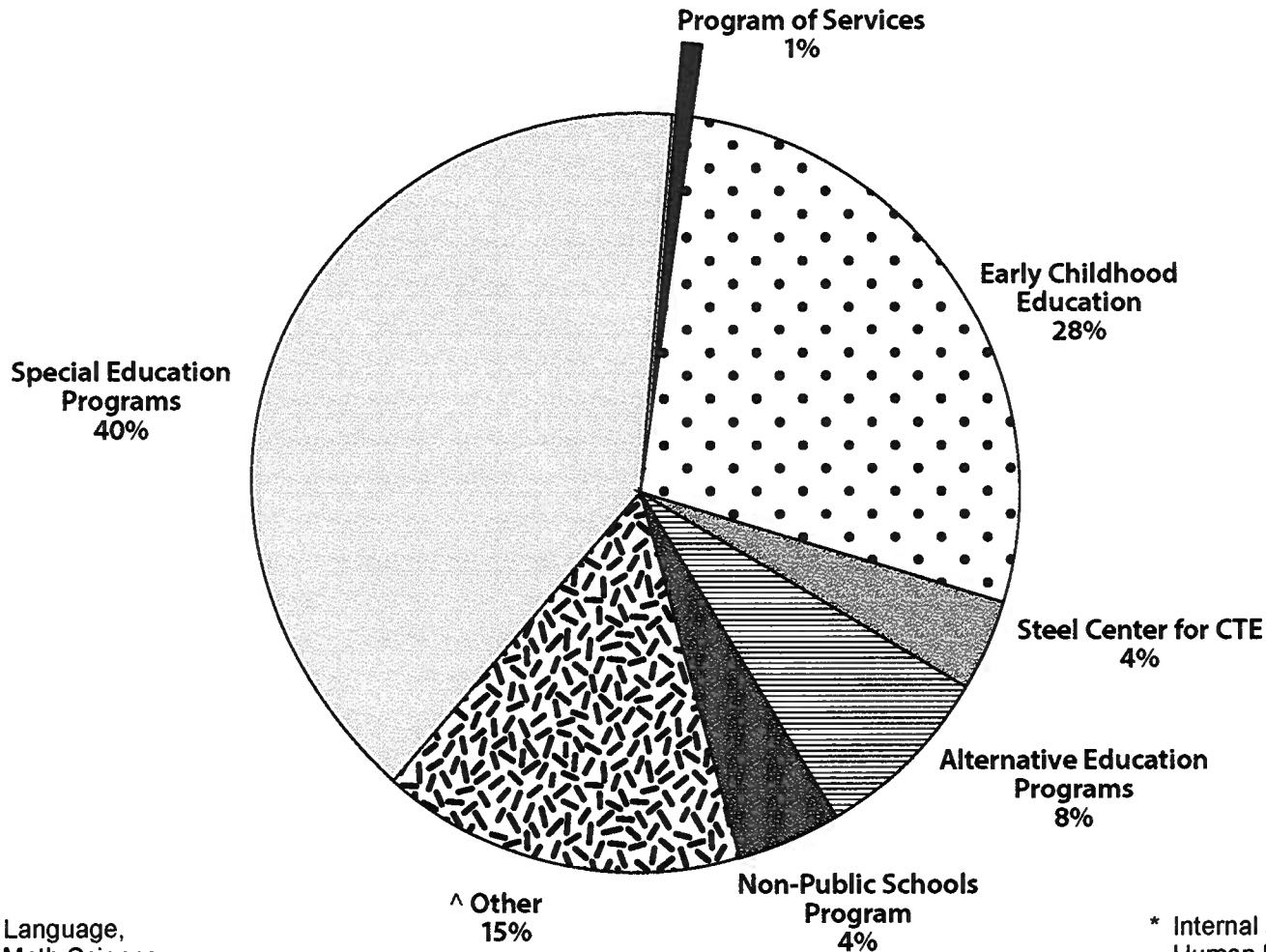
- Reading Achievement Center/Reading Services - Customized Reading Support
- Reading Achievement Center/Reading Services - ELA Symposium
- Reading Achievement Center/Reading Services - K-3 Apprenticeship Model
- Reading Achievement Center/Reading Services - Keys to Comprehension
- Reading Achievement Center/Reading Services - Reading Specialists' Network
- Reading Achievement Center/Reading Services - Supporting Teacher Growth with Common Core Shifts (Act 45 course)
- Reading Achievement Center/Reading Services - Text Dependent Analysis Part 2
- Reading Achievement Center/Reading Services - Text Dependent Analysis: Effective Instructional Practices
- Reading Achievement Center/Reading Services - Thinking Through the Pencil
- STEAM Grants
- STEAM Lending Library
- Technology Integration - BrightBytes Clarity Tool
- Technology Integration - Instructional Coach Workshops
- Waterfront Learning

General Overview of AIU Budgets

2019/2020 Budgets as of June 30, 2020

Comparative Analysis of Program of Services Budget to Total AIU Combined Budgets including Steel Center Vo-Tech*

\$157,684,328*



^ English as a Second Language, Waterfront Learning, Math Science Collaborative, Reading Achievement, Center for Creativity, etc.

* Internal services budgets such as Human Resources and Business Office are not included in this summary, as those costs are allocated to other programs.

Program Descriptions and Staff

Board/Administrative Services/ Organizational Leadership and Development

Executive Director, Robert Scherrer, Ed.D.	(0.45 FTE)	412-394-5979
Executive Assistant, Patricia Sands	(0.75 FTE)	412-394-5707
Director of Safety/Security, Aaron Skrbin.....	(0.30 FTE)	412-394-5933

A major focus of the intermediate unit is to assist school districts in improving student achievement and finding ways to engage learners using innovative, high-quality techniques. The AIU supports initiatives on behalf of the public schools in Allegheny County and the region. We foster partnerships and alliances with other agencies and schools beyond Allegheny County to establish and nurture interagency collaboration that results in the sharing of resources and the provision of cost-effective, consortium-based services. AIU consortium activities promote the most effective use of tax dollars through economies of scale. The AIU is recognized as a center for resource sharing and information.

The executive director, as required by legislation, convenes monthly meetings for the 42 Allegheny County school superintendents which serve as a regular forum to discuss current educational topics, share successes, identify best practices, and develop regional solutions through mutual problem solving. These meetings aim to provide regional and state perspectives for improving education across Allegheny County through ongoing communication, sharing of information, and generating ideas.

In addition, this office oversees the administration of all other AIU programs and services offered through the divisions: Early Childhood, Family and Community Services; Finance and Business Operations; Information Technology; Human Resources and Labor Relations; Special Education and Pupil Services; and Teaching and Learning. As of January 2021, there were over 135 separate budgets totaling over \$157 million flowing through the AIU for which this office is accountable.

The Board/Administrative Services/Organizational Leadership and Development section of the Program of Services Budget includes salaries and benefits for the executive director and an executive assistant. The budget includes expenses, material, and equipment for all AIU board functions and superintendents' meetings, professional development and other meetings associated with the above-mentioned activities. In addition, districts are provided with a variety of leadership services including conferences and professional development programs for board members, superintendents, aspiring superintendents, and those responsible for emergency management services.



Educational Technology Services and Information Technology

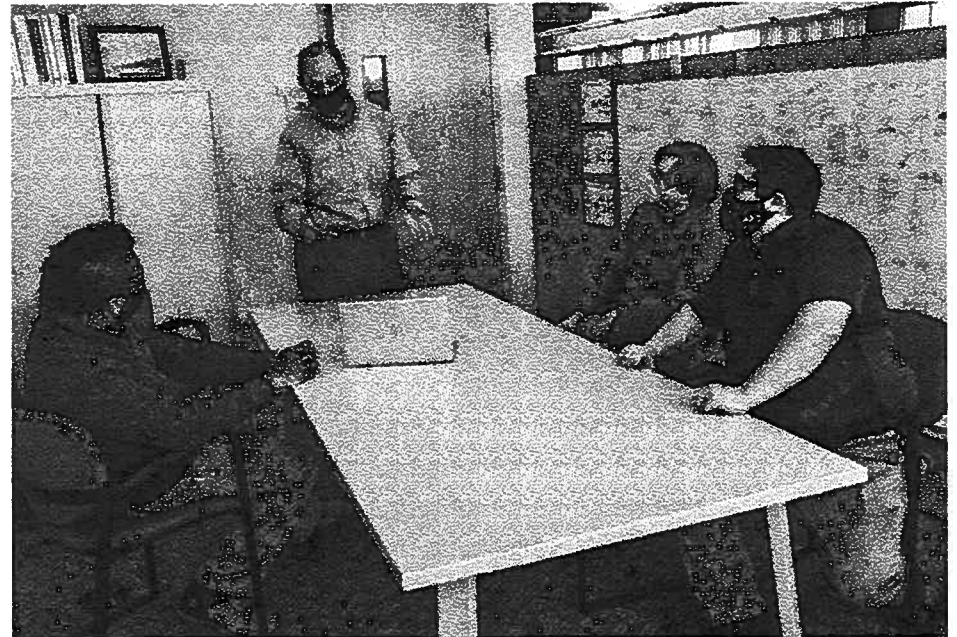
Chief Technology Officer, Jon Amelio.....	(0.10 FTE)412-394-5710
Executive Assistant, Janet Galaski	(0.10 FTE)412-394-5753
Instructional Technology Coordinator, Jana Baxter	(0.90 FTE)412-394-4602
Curriculum and Technology Coordinator, Kevin Conner	(0.90 FTE)412-394-5760

Educational Technology Services is committed to providing districts the resources necessary to leverage technology to support effective curriculum and instruction. The services provided include:

- Identification and support for open educational resources;
- Professional development related to the integration of technology;
- Video/web conferencing and webinar consultation;
- Role-alike meetings for media coordinators, instructional and technology coaches;
- Learning Management System (LMS) training and support for Canvas, and Schoology;
- Facilitation of the collection and analysis of BrightBytes data;
- Web-based formative assessment and student engagement tools;
- Correlating ISTE standards for administrators, coaches, teachers, and students;
- Certification training for instructional technologies including Google, Nearpod, and Apple;
- Management and professional development for STEAM Lending Library;
- Identification and vetting of educational technology products and services;
- COVID-19 Response and Reinvention Initiative;
- Coordinates consortium pricing on variety of ed-tech tools and services through PAIMS.

Educational Technology Services provides resources, tools, professional development, and support to districts within the AIU to integrate technology across the curriculum. The AIU facilitates regionally-produced programs through transformED and educational community partners such as Remake Learning.

The chief technology officer convenes monthly meetings for Allegheny County schools' technology directors. The educational technology team facilitates the Instructional Technology Team of superintendents and convenes meetings with district media coordinators, librarians, and instructional coaches to assist schools in integrating technology to improve student learning.



Special Education and Pupil Services

Assistant Executive Director, James Palmiero, Ed.D.	412-394-5956
Assistant Director, Brian Welles	(0.15 FTE).... 412-394-5732
Executive Assistant, Lisa Wakefield.....	(0.25 FTE).... 412-394-5817

The AIU's Special Education and Pupil Services Division oversees and provides programs and services to the 42 suburban school districts and 12 charter schools in Allegheny County. These programs and services support districts and charter schools in meeting the changing needs of their students with disabilities. The special education staff includes special education supervisors, psychologists, social workers, teachers, speech/language pathologists, vision teachers, hearing teachers, educational audiologists and interpreters, occupational and physical therapists, transition consultants, travel trainers, work-based learning coordinators, and paraprofessionals.

The Special Education and Pupil Services Division can provide district-based services for students who require autistic support, emotional support, learning support, life skills support, multi-disabilities support, physical support, and related services.

The AIU operates the Mon Valley School, The Pathfinder School, and Sunrise School for those students whose educational needs require center-based services. Our schools are dedicated to the students' acquisition of academic, vocational, social, and emotional skill development. Our schools offer a safe, secure learning environment in which learning focuses on students' transitions back to their home school and adult, community-based living.

The Special Education and Pupil Services Division convenes monthly meetings of the district special education liaisons and provides topical pupil services professional development. In addition, advisory meetings are held for new school district special education liaisons. The division leadership also provides support for the Local Task Force on the Right to Education and represents the AIU at the state level through the Pennsylvania Association of Intermediate Units.

School districts may contact the Pupil Services Department when they need:

- Psychological, educational, and behavioral assessments;
- Evaluation and consultation on students with low incidence disabilities;
- Psychological and social work intervention including counseling and family consultations;
- Crisis intervention management; and
- Surrogate parent information.

The division's staff is committed and dedicated to working with local education agencies to provide high-quality services that will enhance the school experience for students receiving special education services, their families, and staff.

While the Program of Services Budget partially supports these areas, some services are provided for a fee.



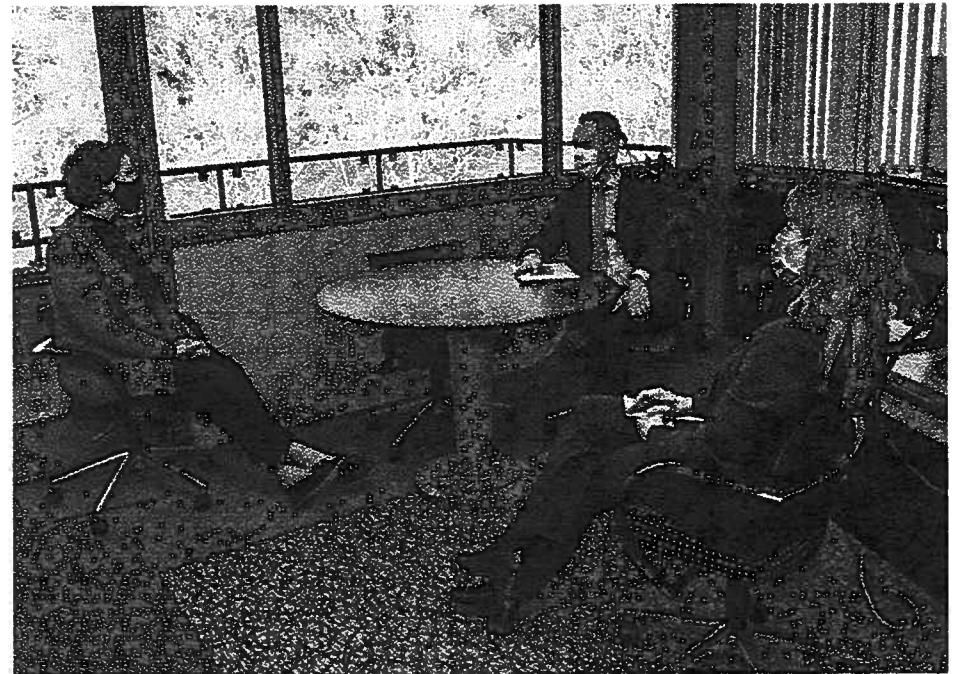
State and Federal Liaison Services/ Communication Services

Executive Director Robert Scherrer, Ed.D.....	(0.05 FTE).....	412-394-5979
General Counsel Joseph D. Shaulis, Esq.....	(0.30 FTE).....	412-394-4521
Supervisor of Communication Services Sarah McCluan	(0.25 FTE).....	412-394-3472

Government liaison services are provided on behalf of the AIU and the 42 suburban school districts it serves. These services include meeting, interacting, and developing relationships with PDE personnel and federal and state legislators to communicate, educate, and advocate for issues affecting school districts that the AIU serves. The executive director attends meetings with the Department of Education and communicates information to the superintendents.

The general counsel coordinates advocacy efforts on behalf of the AIU's 42 suburban school districts. The director works with superintendents around key legislative issues and regularly provides updates to school districts. The director and staff are available to provide expertise to district personnel in the areas of educational funding, legislative processes, building relationships with legislators, reaching external audiences, and effectively advocating for public education.

Members of the Communication Services Department are available to provide assistance and expertise in the areas of public relations, media management, marketing, graphic design, and customer service. The supervisor of communication services convenes role-alike meetings for Allegheny County school district public relations officers and is available to advise school district personnel regarding strategic marketing and public relations initiatives.



Teaching and Learning (Staff Development Services)

Assistant Executive Director, TBD

Curriculum and Professional Development (0.75 FTE) 412-394-5792

Coordinators

Michele Burgess..... (0.25 FTE) 412-394-4639

Paul Cindric (0.50 FTE) 412-394-4940

Amy Davis..... (0.50 FTE) 412-394-4193

Michael Fierle (0.50 FTE) 412-394-4628

Heather Moschetta..... (0.50 FTE) 412-394-4919

Gabriela Rose (0.15 FTE) 412-394-4636

Tyler Samstag (0.50 FTE) 412-394-5829

Brian Stamford (0.50 FTE) 412-394-5923

Lisa Yonek..... (0.50 FTE) 412-394-1370

Executive Assistant, Jessica Shanahan (0.75 FTE) 412-394-5709

Administrative Support, Denise Pilarski..... (0.50 FTE) 412-394-5845

- COVID-19 Response and Reinvention Initiative;
- Innovative Practices;
- PSSA, Keystone Exams, and Classroom Diagnostic Tools; and, Future Ready PA Index.

Teaching and Learning personnel convene monthly meetings with the curriculum directors throughout Allegheny County and facilitate the monthly Superintendents' Teaching and Learning, Career Education and Equity Teams. The director and other personnel also represent the AIU at the state level.

The Teaching and Learning Division is committed to providing districts with the resources to deepen professional knowledge and to enhance the achievement of all learners. Services are available to support instructional leadership, delivery of remote instruction, content knowledge, curriculum development, utilization of assessment data, and implementation of educational innovations. A continuum of assistance includes consultation, professional development, planning, coaching, resource sharing, networking, and facilitation of major initiatives. Activities of the department fall within the following general areas to support sustained professional learning:

- PA Academic Standards;
- Comprehensive planning process and school improvement;
- Analysis of assessment data to inform instruction;
- Curriculum alignment and instructional implications;
- Educator evaluation;
- Liaison for State and Federal initiatives and programs;
- Content deepening in literacy, science, mathematics, social studies, and computer science;
- Role-specific networking for curriculum directors, principals, reading, math, computer science, science, social studies teachers, instructional coaches, and STEAM facilitators;



2019-2020 Program of Services Actual Expenditures

Object	Object Description	Board Services (2310)	Office of Executive Director (2360)	Organizational Leadership and Development (2860)	Teaching and Learning (2260)	Technology (2840)	Educational Technology Services (2220)	State and Federal Agency Liaison Services (2850)	Communications (2540)	Pupil Personnel Services (2140)	Other Operational (2690)	Building Services (2620)	Total of All Services (2019-20)
110	Official/Administrative Salaries	\$ -	\$ 84,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,316
111	Regular Administrative Salaries	-	-	-	-	14,488	193,207	51,027	-	34,144	-	-	292,866
121	Professional Education Salaries	-	-	-	408,250	-	-	-	-	-	21,226	-	429,476
131	Professional/Other Regular Salaries	-	-	-	-	-	-	-	21,985	-	-	-	21,985
150	Office/Clerical Salaries	30,426	15,324	-	49,112	5,331	-	-	-	16,420	-	-	116,613
211	Medical Insurance	9,219	12,825	-	78,210	2,498	32,275	2,838	4,401	7,927	3,651	-	153,845
213	Life Insurance	347	1,045	-	6,224	259	2,907	711	334	709	319	-	12,855
220	Social Security Contributions	2,257	6,176	-	34,489	1,442	14,597	3,654	1,645	3,811	1,594	-	69,666
230	Retirement Contributions	10,349	34,124	-	156,872	6,779	66,250	17,137	7,539	17,338	7,278	-	323,666
240	Tuition Reimbursement	-	-	-	6,000	-	-	-	-	-	-	-	6,000
250	Unemployment Compensation	45	52	-	514	14	135	26	19	56	45	-	906
260	Workers' Compensation	197	621	-	2,734	119	1,152	300	132	303	127	-	5,686
281	Retiree Health Insurance Expense	701	981	-	7,078	280	2,523	491	350	1,051	-	-	13,455
291	Other Employee Benefits	-	-	-	4,763	-	3,105	-	542	-	-	-	8,410
322	Professional Education Services-IUs	-	-	19,121	-	-	-	-	-	-	-	-	19,121
324	Professional Education Service-Employee Training	-	-	-	-	-	550	79	-	-	-	-	629
330	Other Professional Services	-	6,809	-	-	-	-	-	-	-	-	-	6,809
360	Employee Training and Development Services	55	174	-	834	-	-	284	-	-	250	-	1,597
390	Other Purchased Professional/Technical Service	7,125	1,750	3,472	-	-	599	2,325	-	-	-	-	15,271
391	Internal Operations	-	-	-	-	-	-	-	-	-	-	-	-
448	Lease/Rental of Hardware and Related Technology	-	-	-	-	-	-	-	-	-	-	-	-
490	Other Purchased Property	-	-	-	-	-	-	13,362	-	-	-	132,686	146,048
523	General Property and Liability Insurance	-	-	-	-	-	-	-	-	-	-	2,872	2,872
525	Bonding Insurance	579	-	-	-	-	-	-	-	-	-	-	579
529	Other Insurance	-	-	-	-	-	-	-	-	-	-	460	460
530	Communications	-	1,695	-	2,621	-	989	-	-	-	470	-	5,775
540	Advertising	650	-	-	-	-	-	-	-	-	-	-	650
550	Printing and Binding	1,285	6,045	80	1,604	-	144	318	-	-	81	-	9,558
580	Travel	7,481	2,073	-	6,912	-	3,321	1,202	-	-	889	-	21,878
610	General Supplies	997	1,085	528	2,305	-	-	166	-	24	549	-	5,655
630	Food	3,336	2,221	2,298	702	-	465	803	-	-	818	-	10,644
640	Books and Periodicals	-	7,541	-	(285)	-	-	558	-	-	-	-	7,815
648	Education Software	-	-	-	-	-	30,245	-	-	-	-	-	30,245
648	Education Software (Brightbytes prepayment)	-	-	-	-	-	31,746	-	-	-	-	-	31,746
650	Supplies & Fees - Technology Related	-	5,030	-	4,043	-	2,302	-	1,537	-	660	-	13,572
810	Dues and Fees	-	12,628	-	1,024	-	300	705	-	-	40	-	14,697
939	Other Fund Transfers	-	-	-	-	-	-	-	-	-	-	743	743
2019-2020 Actual Expenditures		\$ 75,049	\$ 202,514	\$ 25,498	\$ 774,007	\$ 31,210	\$ 386,813	\$ 95,987	\$ 38,483	\$ 81,784	\$ 37,998	\$ 136,017	\$ 1,886,103

2019-2020 Program of Services District Allocation	\$1,700,185
2017-2018 Deferred Revenue	\$107,040
Miscellaneous Revenue (46960)	50
State Social Security Revenue (47810)	34,833
State Retirement Revenue (47820)	161,833
2019-2020 Program of Services District Deferred Revenue for 2021-2022	(\$117,838)

2021-2022 Program of Services Budget Detail

Object	Object Description	Board Services (2310)	Office of Executive Director (2360)	Organizational Leadership and Development (2860)	Teaching and Learning (2260)	Technology (2840)	Educational Technology Services (2220)	State and Federal Agency Liaison Services (2850)	Communications (2540)	Pupil Personnel Services (2140)	Other Operational (2690)	Building Services (2620)	Total of All Services
110	Official/Administrative Salaries	\$0	\$92,250	\$0	\$0	\$0	\$0	\$10,558	\$0	\$0		\$0	\$102,808
111	Regular Administrative Salaries	0	0	0	114,188	15,370	204,543	43,082	0	17,835	0	0	395,018
121	Professional Education Salaries	0	0	0	416,312	0	0	0	0	0	32,535	0	448,847
131	Professional/Other Regular Salaries	0	0	0	0	0	0	0	23,324	0	0	0	23,324
150	Office/Clerical Salaries	31,792	15,896	0	54,526	5,416	0	0	0	10,300	0	0	117,930
211	Medical Insurance	10,100	13,914	0	99,750	2,707	34,821	3,074	4,748	4,705	5,909	0	179,728
213	Life Insurance	395	1,620	0	8,686	308	3,154	827	360	424	502	0	16,276
220	Social Security Contributions	2,432	8,273	0	44,754	1,590	15,648	4,103	1,784	2,152	2,489	0	83,225
230	Retirement Contributions	11,108	37,786	0	204,408	7,263	71,467	18,741	8,149	9,831	11,368	0	380,121
250	Unemployment Compensation	38	53	0	443	12	135	26	19	30	23	0	779
260	Workers' Compensation	238	811	0	4,387	155	1,532	402	175	211	244	0	8,155
281	Retiree Health Insurance Expense	625	875	0	7,375	250	2,250	438	313	500	375	0	13,001
291	Other Employee Benefits	250	1,700	0	6,618	400	3,710	1,225	583	0	813	0	15,299
322	Professional Education Services-IUs	0	0	26,000	0	0	0	0	0	0	0	0	26,000
330	Other Professional Services	500	1,500	0	0	0	0	0	0	0	0	0	2,000
360	Professional Education Service-Employee Training	5,550	975	0	4,000	0	1,000	600	0	0	250	0	12,375
390	Other Purchased Professional/Technical Service	3,050	0	13,000	0	0	1,000	2,200	0	0	0	0	19,250
391	Internal Operations	0	0	0	0	0	0	0	0	0	0	15,760	15,760
448	Lease/Rental of Hardware and Related Technology	0	500	0	0	0	0	200	0	0	50	0	750
490	Other Purchased Property	0	0	0	0	0	0	0	0	0	0	146,651	146,651
523	General Property and Liability Insurance	0	0	0	0	0	0	0	0	0	0	2,999	2,999
525	Bonding Insurance	500	0	0	0	0	0	0	0	0	0	0	500
529	Other Insurance	0	0	0	0	0	0	0	0	0	0	480	480
530	Communications	0	1,800	0	4,000	0	675	100	0	0	50	0	6,625
540	Advertising	800	0	0	0	0	0	0	0	0	0	0	800
550	Printing and Binding	2,000	6,419	1,500	2,200	0	500	500	0	0	200	0	13,319
580	Travel	11,500	5,000	0	13,834	0	7,000	2,000	0	0	2,000	0	41,334
610	General Supplies	1,000	1,300	2,000	3,000	0	500	100	0	0	100	0	8,000
630	Food	4,500	2,000	3,000	1,500	0	500	1,000	0	0	250	0	12,750
640	Books and Periodicals	0	7,000	600	1,000	0	300	600	0	0	200	0	9,700
648	Education Software	0	0	0	0	0	31,746	0	0	0	0	0	31,746
650	Supplies & Fees - Technology Related	0	1,500	0	4,000	0	1,500	0	0	0	0	0	7,000
810	Dues and Fees	1,575	14,157	0	1,500	0	500	525	0	0	250	0	18,507
Totals		\$ 87,953	\$ 215,329	\$ 46,100	\$ 996,481	\$ 33,471	\$ 382,481	\$ 90,301	\$ 39,455	\$ 45,988	\$ 57,608	\$ 165,890	\$ 2,161,057

2019-2020 Deferred Revenue (34801)	117,838
State Social Security Revenue (27810)	41,613
State Retirement Revenue (27820)	190,061
2021-2022 Program of Services District Estimate	\$ 1,811,545

Calculation of District Allocation by Withholding - Estimated 2021/2022

The Commonwealth has developed a system of financial support for the Program of Services Budget. A portion of this support is provided by the intermediate unit's member school districts in the form of a withholding allocation. The amount of each district's withholding allocation is based on a formula developed by the Pennsylvania Department of Education. Use of this formula assures that the comparative wealth and size of the member districts is taken into consideration. Districts having a larger population receiving intermediate unit services, and districts having a greater ability to pay for these services, provide a greater amount of support to the intermediate unit than those districts with a smaller population or lower wealth.

The schedule below indicates each member school district's 2020/2021 relative wealth (Market Value Aid Ratio) and each district's size (Weighted Average Daily Membership - WADM). These figures were used to estimate districts' 2021/2022 withholding.

District allocations may vary and are dependent upon the individual district's 2021/2022 Market Value Aid Ratio and Weighted Average Daily Membership as determined by the Pennsylvania Department of Education, sometime after July 1, 2021.

District	Market Value Aid Ratio (MVAR) *	Inverse Aid Ratio (IAR) (1 - MVAR)	WADM *	Weight Factor (WF) * (IAR X WADM)	Cost Factor (CF) (Total Withholding / Total WF)	2020/2021 Allocation (Actual)	Estimated 2021/22 Withholding * (WF X CF)
Allegheny Valley	0.2952	0.7048	1,065.365	750.869	26.913	\$20,255	\$20,208
Avonworth	0.4340	0.5660	2,133.502	1,207.562	26.913	\$31,813	\$32,499
Baldwin-Whitehall	0.6320	0.3680	5,276.767	1,941.850	26.913	\$52,093	\$52,261
Bethel Park	0.4589	0.5411	4,798.958	2,596.716	26.913	\$69,296	\$69,885
Brentwood Borough	0.7382	0.2618	1,471.526	385.246	26.913	\$10,411	\$10,368
Carlynton	0.5569	0.4431	1,658.604	734.927	26.913	\$19,814	\$19,779
Chartiers Valley	0.3984	0.6016	3,915.716	2,355.695	26.913	\$62,985	\$63,398
Clairton City	0.8712	0.1288	1,116.467	143.801	26.913	\$3,923	\$3,870
Cornell	0.4577	0.5423	708.076	383.990	26.913	\$10,309	\$10,334
Deer Lakes	0.4770	0.5230	2,226.860	1,164.648	26.913	\$31,683	\$31,344
Duquesne City	0.8976	0.1024	1,023.697	104.827	26.913	\$3,022	\$2,821
East Allegheny	0.7451	0.2549	2,123.285	541.225	26.913	\$15,025	\$14,566
Elizabeth Forward	0.6832	0.3168	2,765.955	876.255	26.913	\$23,698	\$23,582
Fox Chapel Area	0.2339	0.7661	4,796.936	3,674.933	26.913	\$99,872	\$98,903
Gateway	0.4095	0.5905	4,141.880	2,445.780	26.913	\$68,967	\$65,823
Hampton Township	0.4461	0.5539	3,289.043	1,821.801	26.913	\$48,316	\$49,030
Highlands	0.7172	0.2828	2,876.978	813.609	26.913	\$22,404	\$21,897
Keystone Oaks	0.3831	0.6169	2,306.671	1,422.985	26.913	\$37,779	\$38,297
McKeesport Area	0.8007	0.1993	4,467.952	890.463	26.913	\$24,635	\$23,965

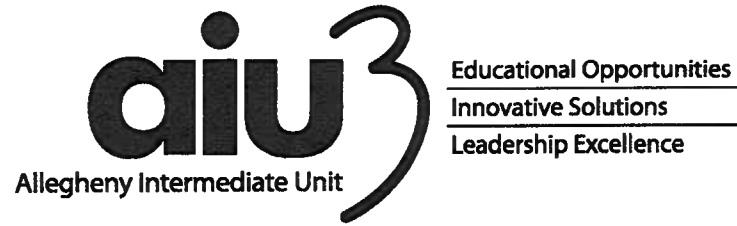
* Source: PDE website

(<http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/FinancialDataElements/Pages/default.aspx#tab-1>)

District	Market Value Aid Ratio (MVAR) *	Inverse Aid Ratio (IAR) (1 - MVAR)	WADM *	Weight Factor (WF) * (IAR X WADM)	Cost Factor (CF) (Total Withholding / Total WF)	2020/2021 Allocation (Actual)	Estimated 2021/22 Withholding * (WF X CF)
Montour	0.1763	0.8237	3,450.047	2,841.804	26.913	\$76,514	\$76,481
Moon Area	0.4440	0.5560	4,675.745	2,599.714	26.913	\$69,908	\$69,966
Mt Lebanon	0.5241	0.4759	6,329.485	3,012.202	26.913	\$81,290	\$81,067
North Allegheny	0.3691	0.6309	9,884.436	6,236.091	26.913	\$163,479	\$167,831
North Hills	0.4242	0.5758	5,234.771	3,014.181	26.913	\$79,825	\$81,120
Northgate	0.6234	0.3766	1,300.241	489.671	26.913	\$13,223	\$13,178
Penn Hills	0.6694	0.3306	4,943.557	1,634.340	26.913	\$45,041	\$43,985
Pine-Richland	0.4201	0.5799	5,382.701	3,121.428	26.913	\$83,457	\$84,006
Plum Borough	0.6214	0.3786	4,287.125	1,623.106	26.913	\$43,796	\$43,682
Quaker Valley	0.1346	0.8654	2,321.738	2,009.232	26.913	\$53,925	\$54,074
Riverview	0.4127	0.5873	1,177.644	691.630	26.913	\$18,811	\$18,614
Shaler Area	0.5520	0.4480	5,038.275	2,257.147	26.913	\$60,117	\$60,746
South Allegheny	0.8128	0.1872	1,878.224	351.604	26.913	\$9,500	\$9,463
South Fayette Township	0.6229	0.3771	3,853.486	1,453.150	26.913	\$38,623	\$39,108
South Park	0.6220	0.3780	2,084.555	787.962	26.913	\$21,129	\$21,206
Steel Valley	0.6262	0.3738	1,972.332	737.258	26.913	\$20,668	\$19,842
Sto-Rox	0.8332	0.1668	2,046.240	341.313	26.913	\$9,457	\$9,186
Upper Saint Clair	0.5084	0.4916	4,751.461	2,335.818	26.913	\$62,651	\$62,863
West Allegheny	0.3835	0.6165	3,970.549	2,447.843	26.913	\$65,202	\$65,878
West Jefferson Hills	0.5757	0.4243	3,667.328	1,556.047	26.913	\$41,907	\$41,878
West Mifflin Area	0.6539	0.3461	3,016.176	1,043.899	26.913	\$28,793	\$28,094
Wilkesburg Borough	0.6464	0.3536	1,253.371	443.192	26.913	\$12,019	\$11,928
Woodland Hills	0.6157	0.3843	5,271.371	2,025.788	26.913	\$55,909	\$54,520
Subtotal			139,955.096	67,311.600		\$1,811,545	\$1,811,545

* Source: PDE website

(<http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/FinancialDataElements/Pages/default.aspx#tab-1>)



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MEMBER SCHOOL DISTRICTS

Allegheny Valley	Mt. Lebanon
Avonworth	North Allegheny
Baldwin-Whitehall	North Hills
Bethel Park	Northgate
Brentwood Borough	Penn Hills
Carlynton	Pine-Richland
Chartiers Valley	Plum Borough
Clairton City	Quaker Valley
Cornell	Riverview
Deer Lakes	Shaler Area
Duquesne City	South Allegheny
East Allegheny	South Fayette Township
Elizabeth Forward	South Park
Fox Chapel Area	Steel Valley
Gateway	Sto-Rox
Hampton Township	Upper St. Clair Township
Highlands	West Allegheny
Keystone Oaks	West Jefferson Hills
McKeesport Area	West Mifflin Area
Montour	Wilkesburg Borough
Moon Area	Woodland Hills

AIU BOARD OF DIRECTORS

Officers	School District	Term Expires
David Schaap, President	Brentwood Borough	June 30, 2022
Peter Lyons, Vice President	Pine-Richland	June 30, 2022
Jamie Glasser, Secretary	Woodland Hills	June 30, 2021
Robert Shages, Treasurer	Hampton Township	June 30, 2022

Members	School District	Term Expires
Debbie Beale	Highlands	June 30, 2023
James Bulger	Steel Valley	June 30, 2023
Leonard Fornella	South Fayette Township	June 30, 2021
Phil Little	North Hills	June 30, 2023
Daniel O'Keefe	Northgate	June 30, 2023
Larry Pollick	Allegheny Valley	June 30, 2022
Connie Ruhl	Bethel Park	June 30, 2021
Patrick Sable	South Park	June 30, 2022
Roger Tachoir	Clairton City	June 30, 2021

Executive Director

Dr. Robert Scherrer
412-394-5979

General Counsel

Joseph Shaulis, Esq.