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Account Number	Description	Amount
ABC21 ABC GLASS & MIRROR, LLC		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$74.82
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$299.26
	Vendor Total	\$374.08
ABC06 ABCO FIRE PROTECTION INC		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$345.00
ABC57 ABC TRANSIT INC.		
ABC TRANSIT, INC		
10-1243.510.000.10.00/124351010	GIFTED - STUDENT TRANSPORT SVC - ELEM-12/5/17	\$215.13
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY 12/5/17	\$248.83
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY-12/20/17	\$215.13
10-1243.510.000.30.00/124351030	GIFTED- STUDENT TRANSPORT SVC - SECONDARY-12/6/17	\$215.13
10-2190.510.890.13.00/219051089013	STUDENT TRANSPORT SVC-12/8/17	\$189.63
10-2720.513.000.00.00/2720513	STUDENT TRANSPORT-PUBLIC	\$254,991.20
10-2720.513.000.00.53/272051353	STUDENT TRANSPORT-BEATTIE TECH	\$23,481.60
10-2720.626.000.00.00/2720626	DIESEL FUEL-1168322	\$-11,859.74
10-2720.626.000.00.00/2720626	DIESEL FUEL-1176280	\$-11,861.39
10-2720.626.000.00.00/2720626	DIESEL FUEL-1170354	\$-12,026.94
10-2720.626.000.00.00/2720626	DIESEL FUEL-1176268	\$-12,466.95
10-2750.513.000.00.00/2750513	STUDENT TRANSPORT-NON-PUBLIC	\$107,961.40
10-2750.513.000.00.55/275051355	STUDENT TRANSPORT-SPECIAL EDUC	\$118,354.70
10-3215.510.000.00.00/3215510	Band/major/flag/drill Tm - STUDENT TRANSPORT SVC-12/9/17	\$189.63
10-3215.510.000.00.00/3215510	Band/major/flag/drill Tm - STUDENT TRANSPORT SVC-12/8/17	\$189.63
10-3215.510.000.00.00/3215510	Band/major/flag/drill Tm - STUDENT TRANSPORT SVC-12/11/17	\$189.63
10-3219.510.000.00.00/3219510	Cheerleaders - STUDENT TRANSPORT SVC-12/15/17	\$189.63
10-3221.510.000.00.00/3221510	Chorus - STUDENT TRANSPORT SVC-12/12/17	\$202.38
10-3221.510.000.00.00/3221510	Chorus - STUDENT TRANSPORT SVC-12/11/17	\$568.89
10-3221.510.000.00.00/3221510	Chorus - STUDENT TRANSPORT SVC-12/7/17	\$189.63
10-3236.510.000.00.00/3236510	ORCHESTRA/STRINGS - STUDENTTRANSPORTSVC-12/13/17	\$189.63
	Vendor Total	\$459,566.78
ABD21 ABDO PUBLISHING CO		
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$511.25
ADA06 ADA INC		
10-1110.610.000.31.08/6103108	SUPPLIES - HS HEALTH & PHYS ED	\$350.00
ADA01 STACY ADAMS		
10-2271.581.000.19.00/227158119	MILEAGE & REGISTRATION FOR LIFEGUARD INSTRUCTOR CERTIFICATIO	\$78.82
AG54 AG iREPAIR		
ASSETGENIE, INC		
10-1110.438.000.19.00/1143819	MAINT&REPAIR INFOR TECH EQ/INFRA - ELEM SCHOOL	\$79.00
10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$158.00
10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$119.00
10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$357.00
10-1110.438.000.35.00/1143835	MAINT&REPAIR INFOR TECH EQ/INFRA - MIDDLE SCHOOL	\$129.00
	Vendor Total	\$842.00

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Account Number	Description	Amount
AGX06 AGX INC		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$92.85
10-2620.430.000.12.00/262043012	MAINT - REPAIRS - JEFFERY	\$92.85
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$92.85
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$92.85
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$92.85
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$92.90
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$92.85
	Vendor Total	\$650.00
AIU00 ALLEGHENY INTERMED. UNIT		
ALLEGHENY INTERMEDIATE UNIT		
10-1211.322.000.10.00/121132210	3rd BILLING FOR SPEC ED SERVICES THROUGH 2/28/18	\$18,567.04
10-1221.322.000.10.00/122132210	3RD BILLING FOR SPEC ED SERVICES THROUGH 2/28/18	\$16,653.35
10-1221.322.000.30.00/122132230	3RD BILLING FOR SPEC ED SERVICES THROUGH 2/28/18	\$5,843.28
10-1224.322.000.10.00/122432210	3RD BILLING FOR SPEC ED SERVICES THROUGH 2/28/18	\$8,268.24
10-1224.322.000.30.00/122432230	3RD BILLING FOR SPEC ED SERVICES THROUGH 2/28/18	\$1,022.57
10-1225.322.000.10.00/122532210	3RD BILLING FOR SPEC ED SERVICES THROUGH 2/28/18	\$1,685.19
10-1260.322.000.10.00/126032210	PT/OT - NOVEMBER 2017	\$19,239.06
10-2271.324.000.11.00/227132411	PRIMARY ASSESSMENT WRITING - 10/21/17, 11/21/17, 1/8/18	\$378.00
10-2271.324.000.12.00/227132412	PRIMARY ASSESSMENT WRITING - 10/21/17, 11/21/17, 1/8/18	\$189.00
10-2271.324.000.13.00/227132413	PRIMARY ASSESSMENT WRITING - 10/21/17, 11/21/17, 1/8/18	\$365.00
10-2271.324.000.14.00/227132414	PRIMARY ASSESSMENT WRITING 10/21/17, 11/21/17, 1/8/18	\$188.00
10-2271.324.000.15.00/227132415	PRIMARY ASSESSMENT WRITING 10/21/17, 11/21/17, 1/8/18	\$230.00
10-2271.324.000.35.00/227132435	RAC PROFESSIONAL DEVELOPMENT FOR SAMS - 9/22, 11/13, 1/23	\$2,700.00
	Vendor Total	\$75,328.73
ALL19 ALLEGHENY ENGINEERING CO		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$833.61
AMA12 AMAZON.COM		
10-1110.610.000.31.13/116103113	SUPPLIES - HS SCIENCE	\$859.00
10-1110.610.171.10.00/61017110	Instruction-Regular Program - ENGIN AIU	\$262.49
10-1110.610.171.10.00/61017110	Instruction-Regular Program - ENGIN AIU	\$65.16
10-1110.610.171.10.00/61017110	Instruction-Regular Program - ENGIN AIU	\$28.99
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$179.99
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$299.95
10-1110.618.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$28.67
10-1241.750.000.10.00/124175010	ELEMENTARY - EQUIP-ORIGINAL & ADDL	\$448.94
10-1241.750.000.10.00/124175010	ELEMENTARY - EQUIP-ORIGINAL & ADDL	\$149.97
10-2250.610.000.13.00/225061013	MARZOLF - GENERAL SUPPLIES	\$144.09
10-2250.610.000.13.00/225061013	MARZOLF - GENERAL SUPPLIES	\$20.61
10-2519.610.000.00.00/2519610	BROTHER DK-1201 DIE CUT STANDARD	\$11.98
	Vendor Total	\$2,499.84
AME35 AMERICAN RED CROSS		
10-3390.610.000.00.00/3390610	GENERAL SUPPLIES	\$76.00

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Account Number	Description	Amount
AND21 ANDREWS & PRICE, LLC		
10-2350.334.000.00.00/2350334	SETTLEMENT FINAL PAYMENT - BEATTIE ED	\$20,934.00
AQU01 AQUA CLEAN COMPANY INC		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$497.50
10-2620.610.000.19.00/262061019		\$148.00
	Vendor Total	\$645.50
BHP21 B&H PHOTOVIDEO		
10-3259.610.000.00.00/3259610	Basketball - Girls - GENERAL SUPPLIES	\$416.74
BAR02 B & R POOLS & SWIM SHOP		
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$196.00
BAN57 BAND SHOPPE		
10-3215.760.000.00.00/3215760	Band/major/flag/drill Tm - EQUIPMENT-REPLACEMENT	\$1,783.00
NAS10 A.W. BEATTIE CAREER CENTER		
10-1390.564.000.31.00/139056431	2017-2018 OPERATING BUDGET 30% DUE 3-8-18	\$383,819.00
BRI01 BRIGHTON MUSIC CENTER		
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$134.95
10-1110.610.000.35.12/6103512	SUPPLIES - MIDDLE MUSIC	\$13.50
	Vendor Total	\$148.45
BRO12 BRODERSEN INSTRUMENT CO		
10-1110.430.000.31.13/114303113	REPAIRS/MAINT - HS SCIENCE	\$256.70
JOH10 JOHN BROUGH		
10-3299.584.000.31.00/329958431	PIAA STATE QUALIFIER - OCT 16, 2017	\$79.22
10-3299.584.000.31.00/329958431	WPIAL CHAMPIONSHIP - OCTOBER 3, 2017	\$67.78
10-3299.584.000.31.00/329958431	WPIAL SECTIONS - 9/19/17	\$18.77
10-3299.584.000.31.00/329958431	PIAA STATE FINALS - OCTOBER 22-24, 2017	\$365.71
10-3299.584.000.31.00/329958431	WPIAL SEMI FINALS - SEPT 26, 2017	\$89.08
	Vendor Total	\$620.56
BSN21 BSN SPORTS / US GAMES		
BSN SPORTS, LLC		
10-3288.610.000.00.00/3288610	BLAZER 8" TAKE OFF BOARD - PO#20161869	\$360.40
CAP15 CAPITAL ASSET PROTECTION INC.		
10-2660.350.000.31.00/266035031	01/21/2018 - 01/27/2018	\$600.09
10-2660.350.000.31.00/266035031	01/21/2018 - 01/27/2018	\$2,591.30
10-2660.350.000.31.00/266035031	01/21/2018 - 01/27/2018	\$578.40
10-2660.350.000.31.00/266035031	1/28/2018 - 2/03/2018	\$600.09
10-2660.350.000.31.00/266035031	MILEAGE FROM 12/12/17 - 01/31/18	\$184.04
10-2660.350.000.31.00/266035031	1/28/2018 - 2/03/2018	\$578.40
10-2660.350.000.31.00/266035031	01/14/2018 - 01/20/2018	\$1,424.64
10-2660.350.000.31.00/266035031	1/28/2018 - 2/03/2018	\$2,595.86
10-2660.350.000.31.00/266035031	01/07/2018 - 01/13/2018	\$462.72
10-2660.350.000.31.00/266035031	01/07/2018 - 01/13/2018	\$2,622.11
10-2660.350.000.31.00/266035031	01/14/2018 - 01/20/2018	\$332.58
10-2660.350.000.31.00/266035031	01/07/2018 - 01/13/2018	\$600.09
10-2660.350.000.31.00/266035031	01/14/2018 - 01/20/2018	\$202.44
10-3257.350.000.31.00/325735031	01/21/2018 - 01/27/2018	\$247.56
10-3257.350.000.31.00/325735031	01/14/2018 - 01/20/2018	\$82.52
	Vendor Total	\$13,702.84

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Account Number	Description	Amount
CAP52 CAPITAL TECHNOLOGIES		
CAPITAL TECHNOLOGIES, INC.		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$59.29
10-2620.430.000.12.00/262043012	MAINT - REPAIRS - JEFFERY	\$59.29
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$59.29
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$59.29
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$59.29
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$59.29
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$59.26
	Vendor Total	\$415.00
CDW01 CDW		
CDW GOVERNMENT		
10-1110.618.000.11.00/1161811	SOFTWARE SUPPLIES & LICENSING - BURCHFIELD	\$461.00
10-1110.618.000.12.00/1161812	SOFTWARE SUPPLIES & LICENSING - JEFFERY	\$459.00
10-1110.618.000.13.00/1161813	SOFTWARE SUPPLIES & LICENSING - MARZOLF	\$459.00
10-1110.618.000.14.00/1161814	SOFTWARE SUPPLIES & LICENSING - RESERVE	\$459.00
10-1110.618.000.15.00/1161815	SOFTWARE SUPPLIES & LICENSING - ROGERS	\$459.92
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$200.00
10-1110.618.000.35.00/1161835	SOFTWARE SUPPLIES & LICENSING - MIDDLE SCHOOL	\$17.00
10-1110.618.000.35.00/1161835	SOFTWARE SUPPLIES & LICENSING - MIDDLE SCHOOL	\$41.00
10-1110.618.000.35.00/1161835	SOFTWARE SUPPLIES & LICENSING - MIDDLE SCHOOL	\$22.00
10-1110.618.000.35.00/1161835	SOFTWARE SUPPLIES & LICENSING - MIDDLE SCHOOL	\$-41.00
10-1241.750.000.10.00/124175010	ELEMENTARY - EQUIP-ORIGINAL & ADDL	\$227.00
	Vendor Total	\$2,763.92
CHI31 CHILDREN'S INSTITUTE		
THE CHILDREN'S INSTITUTE		
10-1270.567.000.10.00/127056710	RS & TK - 2/1/2018 - 2/28/2018	\$12,399.84
CIN12 CINTAS CORP.		
CINTAS		
10-2620.430.000.01.23/4300123	MAINT - REPAIRS - BUTLER PLK	\$15.03
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$75.73
10-2620.430.000.12.23/4301223	MAINT - REPAIRS - JEFFERY	\$26.97
10-2620.430.000.13.23/4301323	MAINT - REPAIRS - MARZOLF	\$95.82
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$50.51
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$107.60
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$99.61
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$99.61
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$81.42
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$72.86
	Vendor Total	\$725.16
CIT21 EDSYS INC-CITY CHARTER HIGH SCHOOL		
10-1110.562.000.31.00/1156231	SL	\$945.84
CLA17 CLASSROOM DIRECT		
CLASSROOM DIRECT/SCHOOL SPECIALTY		
10-2380.610.000.35.00/238061035	PRINCIPAL - GENERAL SUPPLIES - MIDDLE SCH	\$92.91
COM05 COMDOC		
10-2380.442.000.11.00/238044211	02/01/2018 - 02/28/2018	\$214.51
10-2380.442.000.12.00/238044212	02/01/2018 - 02/28/2018	\$214.51
10-2380.442.000.13.00/238044213	02/01/2018 - 02/28/2018	\$195.37
10-2380.442.000.14.00/238044214	02/01/2018 - 02/28/2018	\$195.37

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COM05 COMDOC		
10-2380.442.000.15.00/238044215	02/01/2018 - 02/28/2018	\$195.37
10-2380.442.000.19.00/238044219	02/01/2018 - 02/28/2018	\$263.80
10-2380.442.000.31.00/238044231	02/01/2018 - 02/28/2018	\$794.58
10-2380.442.000.35.00/238044235	02/01/2018 - 02/28/2018	\$390.75
10-2519.442.000.00.00/2510442	BLACK USAGE OVERAGE FOR 10/1/2017 TO 10/31/2017	\$63.17
10-2519.442.000.00.00/2510442	BLACK USAGE OVERAGE FOR 01/01/2018 TO 01/31/2018	\$60.23
10-2519.442.000.00.00/2510442	02/01/2018 - 02/28/2018	\$162.45
10-2611.442.000.00.00/2610442	02/01/2018 - 02/28/2018	\$49.29
10-3249.442.000.31.00/324944231	02/01/2018 - 02/28/2018	\$49.29
	Vendor Total	\$2,848.69
CON90 CONSOLIDATED COMMUNICATIONS		
CONSOLIDATED COMMUNICATIONS		
10-2620.538.000.01.00/262053801	01/16/2018 - 02/15/2018	\$211.50
10-2620.538.000.11.00/262053811	01/16/2018 - 02/15/2018	\$105.89
10-2620.538.000.12.00/262053812	01/16/2018 - 02/15/2018	\$106.10
10-2620.538.000.13.00/262053813	01/16/2018 - 02/15/2018	\$132.43
10-2620.538.000.14.00/262053814	01/16/2018 - 02/15/2018	\$52.87
10-2620.538.000.15.00/262053815	01/16/2018 - 02/15/2018	\$79.31
10-2620.538.000.31.00/262053831	01/16/2018 - 02/15/2018	\$572.86
10-2620.538.000.35.00/262053835	01/16/2018 - 02/15/2018	\$397.83
10-2620.538.000.35.00/262053835	01/16/2018 - 02/15/2018	\$613.46
10-2620.538.000.35.00/262053835	01/16/2018 - 02/15/2018	\$264.70
	Vendor Total	\$2,536.95
01LC LAURIE CORTAZZO		
10-2140.582.000.10.00/214058210	INTER-DISTRICT TRAVEL	\$7.63
10-2140.584.000.10.00/214058410	NON RELATED CONFERENCE OUT OF DISTRICT	\$84.89
	Vendor Total	\$92.52
01KC KATHY COYLE		
10-2611.584.000.00.00/2611584	INTER-DISTRICT MILEAGE FOR JANUARY	\$51.88
CUD01 CUDDY ROOFING, INC.		
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$756.77
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$682.59
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$1,096.19
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$2,187.00
	Vendor Total	\$4,722.55
DEA06 DEAR JOHN INC.		
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$62.50
DEM01 DEMCO		
10-2250.610.000.19.00/225061019	MIDDLE/ELEM - GENERAL SUPPLIES	\$251.78
10-2250.758.000.30.00/225075830	School Library Services - End-user New Eq&long-term Software	\$121.96
10-2250.760.000.10.00/225076010	EQUIPMENT-REPLACEMENT	\$729.88
10-2250.768.000.13.00/225076813	END-USER REPL EQ&LONG-TERM SOFTWR	\$13.49
10-2250.768.000.14.00/225076814	END-USER REPL EQ&LONG-TERM SOFTWR	\$13.48
10-2250.768.000.19.00/225076819	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
10-2250.768.000.35.00/225076835	END-USER REPL EQ&LONG-TERM SOFTWR	\$600.00
	Vendor Total	\$2,330.59

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DEM02 AMANDA DEMSEY		
10-2839.610.000.00.00/2830610	REIMBURSE FOR FEES CHARGED TO OBTAIN EMERGENCY CERTIFICATION	\$100.79
CD15 CHAD DOUGHERTY		
10-1110.582.000.15.00/1158215	INTER-DISTRICT TRAVEL AUGUST THROUGH DECEMBER 2017	\$68.35
10-1110.582.000.19.00/1158219	INTER-DISTRICT TRAVEL AUGUST THROUGH DECEMBER 2017	\$68.35
	Vendor Total	\$136.70
EAS41 EASY WAY SAFETY SERVICES, INC		
10-2190.610.890.15.00/219061089015	PUPIL PERS - GENERAL SUPPLIES - ROGERS	\$193.00
ELT04 ELTECH SECURITY SYSTEMS INC		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$75.00
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$75.00
10-2620.430.000.12.00/262043012	MAINT - REPAIRS - JEFFERY	\$75.00
10-2620.430.000.13.00/262043013	MAINT - REPAIRS- MARZOLF	\$75.00
10-2620.430.000.14.00/262043014	MAINT - REPAIRS - RESERVE	\$75.00
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$75.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$90.00
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$165.00
	Vendor Total	\$705.00
ENT21 ENTERPRISE RENT-A-CAR		
ENTERPRISE RENT A CAR CO OF PGH LLC		
10-3295.510.000.00.00/3295510	Wrestling - STUDENT TRANSPORT SVC	\$1,161.84
STR22 FIT OPTIMIZED SOLUTIONS		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$913.70
FOL01 FOLLETT SCHOOL SOLUTIONS, INC.		
10-2250.618.000.14.00/225061814	RESERVE-SOFTWARE/SUPPLIES/LICENSING	\$368.64
10-2250.640.000.12.00/225064012	LIBRARY - BOOKS - JEFFERY	\$266.78
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$231.96
10-2250.640.000.14.00/225064014	LIBRARY - BOOKS - RESERVE	\$225.63
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$169.78
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$63.00
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$268.95
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$280.17
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$174.39
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$13.65
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$565.41
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$31.95
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$15.10
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$174.19
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$52.20
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$41.39
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$161.15
10-2250.640.000.35.00/225064035	LIBRARY - BOOKS - MIDDLE SCHOOL	\$580.14
10-2250.648.000.12.00/225064812	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - JEFFERY	\$1,936.43
10-2250.648.000.12.00/225064812	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - JEFFERY	\$312.84
10-2250.648.000.14.00/225064814	LIBRARY - ELEC MEDIA BOOKS&PERIODICAL - RESERVE	\$575.40
10-2250.768.000.31.00/225076831	END-USER REPL EQ&LONG-TERM SOFTWR	\$55.68
	Vendor Total	\$6,564.83

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GBC01 GBC		
ACCO BRANDS USA LLC		
10-3249.610.000.19.00/324961019	Misc Activities - General Supplies	\$1,525.00
GER12 HARRY GERHARDT		
H GERHARDT SUPPLY		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$184.80
10-2620.610.000.35.23/6103523	MAINT - GEN SUP - MS	\$114.54
	Vendor Total	\$299.34
GLA21 GLADE RUN LUTHERAN SERVICES		
10-1225.322.000.30.00/122532230	TT - DECEMBER 2017 DAY STUDENT SPEECH THERAPY	\$680.00
10-1260.322.000.30.00/126032230	TT - DECEMBER 2017 OCCUP/PHYS THERAPY DAY STUDENT	\$113.90
10-1442.568.000.31.00/144256831	DY - SEC DAY ENH - DECEMBER 2017	\$3,408.89
10-1442.568.000.31.00/144256831	DB - SEC DAY - DECEMBER 2017	\$2,831.11
10-1442.568.000.31.00/144256831	DD - SEC DAY - DECEMBER 2017	\$2,831.11
10-1442.568.000.31.00/144256831	TT - SEC DAY ASD - DECEMBER 2017	\$4,333.33
	Vendor Total	\$14,198.34
GLE13 GLENSHAW STEEL		
GLENSHAW STEEL SUPPLY		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$120.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$145.00
	Vendor Total	\$265.00
GLO14 GLOBAL INDUSTRIES INC.		
GLOBAL EQUIPMENT COMPANY INC.		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$389.79
GOE22 GOEHRING, RUTTER & BOEHM		
10-2350.330.000.00.00/2350330	RESIDENCY MATTER	\$912.50
GOO94 GOOD VALUE PROPERTIES LLC		
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2016	\$1,488.96
GPS21 GPSA		
10-3259.611.000.00.00/3259611	PEP BAND SHIRT SCREENING	\$89.25
10-3295.611.000.00.00/3295611	WRESTLING TEAM SCREENING	\$81.25
10-3295.611.000.00.00/3295611	WRESTLING TEAM SCREENING	\$211.25
10-3295.611.000.00.00/3295611	WRESTLING TEAM SCREENING	\$101.25
	Vendor Total	\$483.00
GRA66 GRADE POINT RESOURCES LLC		
10-1231.323.000.30.00/123132330	BEHAVIOR SPECIALIST & BEHAVIOR TECHNICIAN - FEB THRU MARCH	\$18,441.13
10-1290.329.000.10.00/129032910	CONSULTS	\$735.00
	Vendor Total	\$19,176.13
GRA01 GRAINGER		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$3.60
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$77.09
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$23.56
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$44.42
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$166.68
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$-23.56
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$1,101.80
	Vendor Total	\$1,393.59

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HAM55 HAMPTON SHALER WATER AUTHORITY		
10-2620.430.000.15.00/262043015	MAINT - REPAIRS - ROGERS	\$1,417.00
10-2620.430.000.19.00/262043019	MAINT - REPAIRS - ELEM SCH	\$348.80
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$795.70
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$190.75
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$216.00
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$190.75
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$1,417.00
	Vendor Total	\$4,576.00
HAR44 HARRIS SCHOOL SOLUTIONS		
10-2818.618.000.00.00/2818618	SOFTWARE SUPPLIES & LICENSING	\$900.00
HAS01 D HASTINGS CO INC		
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$15.78
10-2620.610.000.31.00/262061031	20# ROCKITE	\$34.18
10-2620.610.000.31.00/262061031	BATTERIES AND WIRE STRIPPER	\$25.85
10-2620.610.000.31.00/262061031	MASKING & PAINTERS TAPE	\$8.40
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$18.93
10-2620.610.000.31.00/262061031	WOOD MOUSE TRAPS	\$7.45
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$1.08
10-2620.610.000.35.00/262061035	PAINT SUPPLIES	\$32.70
10-2620.610.000.35.00/262061035	GORILLA BRUSH/NOZZLE GLUE	\$13.98
10-2620.610.000.35.00/262061035	STADIUM	\$10.78
10-2620.610.000.35.00/262061035	EYE BOLTS - STADIUM	\$2.58
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$14.58
10-2620.610.000.35.00/262061035	LIQUID NAIL, CAULKING GUN, GROUT	\$21.41
	Vendor Total	\$207.70
HZ01 HEINZ HISTORY CENTER		
10-1243.810.000.30.00/124381030	PO#20161930 SCHOOL GROUP TOUR 4/28/17	\$75.00
HIT41 THE HITE CO		
10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$36.10
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$12.86
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$42.00
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$363.31
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$33.63
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$46.00
	Vendor Total	\$533.90
HOL16 HOLY FAMILY COMMUNITY SERVICE		
HOLY FAMILY INSTITUTE		
10-1442.568.000.31.00/144256831	DB - NOV 2017 - SEVILLE DAY SCHOOL	\$2,151.60
HOM14 HOME DEPOT CREDIT SERVICES		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$36.29
10-2620.610.000.35.00/262061035	STADIUM	\$122.75
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$179.55
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$41.98
10-2620.610.000.35.00/262061035	LOCKER ROOM - STADIUM	\$210.23
	Vendor Total	\$590.80
HOR22 HORIZON INFORMATION SERVICES		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$70.00
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$35.00

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Vendor Total		\$105.00
HOU01 HOUGHTON MIFFLIN		
HOUGHTON MIFFLIN HARCOURT PUBLISH		
10-1110.640.000.13.05/116401305	MARZOLF - BOOKS	\$2,737.83
JAP31 J. APPLESEED PUBLISHERS CO-OP		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$59.90
MIL21 JEM PRODUCTIONS		
10-3249.599.000.31.00/324959931	Misc Activities - HS - MISC PURCHASED SERVICES	\$825.00
J9748 JII PROPERTIES		
JII PROPERTIES		
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2016	\$106.17
JOH55 JOHNSTONE SUPPLY		
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$62.39
JON14 WILLIAM S JONES		
WILLIAM S JONES		
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2016	\$85.50
JOS01 JOSTENS, INC.		
10-3228.610.000.00.00/3228610	Commencement - GENERAL SUPPLIES	\$24.54
JTT02 J&T TIRE CO INC		
J & T TIRE CO., INC		
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$841.10
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$10.22
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$1,136.48
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$89.84
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$1,110.70
Vendor Total		\$3,188.34
JUS53 JUSTIFACTS CREDENTIAL VERIFICATION, INC.		
10-2839.330.000.00.00/2830330	PURCH OTHER PROF SVC	\$104.75
JK01 JOHN KAIB		
10-2611.584.000.00.00/2611584	JANUARY 2018 MILEAGE	\$254.78
KAY56 KAYLINE		
10-2620.610.000.35.23/6103523	MAINT - GEN SUP - MS	\$176.88
KIS11 PATRICK A KISSEL JR		
10-6111.003.000.00.00/61113	REFUND FOR TAX YEAR 2017	\$402.77
CK15 CAROLINE KRAWCZYK		
10-1225.584.000.10.00/122558410	INTER-DISTRICT TRAVEL BETWEEN JEFFERY AND ROGERS	\$144.45
KUR01 KURTZ BROTHERS		
10-1110.610.000.35.00/1161035	GENERAL SUPPLIES - MIDDLE SCHOOL	\$498.96
92-25 LIGHTHOUSE ELECTRIC CO		
10-2620.752.000.31.00/262075231	Operation/bldg Svc - Capital Equipment - Original And Additi	\$7,785.00
LUD44 SHERRI LUDWIG		
10-2519.581.000.00.00/2519581	PICPA DUES/FEES CPA	\$33.33
10-2519.810.000.00.00/2510810	PICPA DUES/FEES CPE	\$33.33
10-2836.324.000.01.00/283632401	PICPA DUES/FEES CPE	\$33.34

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	Vendor Total	\$100.00
LYN41 LYNN CARD CO		
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$414.00
MAC06 WILLIAM V MACGILL & CO		
10-2440.610.000.14.00/244061014	RESERVE - GENERAL SUPPLIES	\$145.94
GM31 GREG MASON		
10-2271.581.000.31.00/227158131	AEROLAB TRAINING, DESIGN 2 MAKE A DIFFERENCE, SCIENCE CENTER	\$31.89
10-2271.581.000.31.00/227158131	SAS INSTITUTE 2017 - 12/3-6, 2017 - HERSHEY, PA	\$259.93
	Vendor Total	\$291.82
MAX53 MAXIM HEALTHCARE SERVICES, INC.		
	MAXIM HEALTHCARE SERVICES, INC.	
10-2440.323.000.10.55/24403231055	ES & LZ - 12/18/2017 - 12/22/2017	\$1,468.25
10-2440.323.000.10.55/24403231055	ES & LZ - 1/2/2018 - 1/4/2018	\$808.50
10-2440.323.000.10.55/24403231055	LZ & ES - 12/7/2017 - 12/15/2017	\$1,867.25
10-2440.323.000.30.55/24403233055	JB, SP, EN, JM & AM - 1/2/2018 - 1/4/2018	\$1,580.25
10-2440.323.000.30.55/24403233055	AM, JB, SP, EN, & JM - 12/18/2017 - 12/22/2017	\$3,192.88
10-2440.323.000.30.55/24403233055	AM, JB, SP, EN, JM - 12/7/2017 - 12/15/2017	\$3,554.25
	Vendor Total	\$12,471.38
EG35 ELOISE MILLIGAN		
10-2271.580.411.14.00/227158041114	2018 TITLE I CONFERENCE JANUARY 29-31, 2018	\$52.80
MIL11 BOROUGH OF MILLVALE		
10-2790.330.000.00.00/2790330	CROSSING GUARDS OCTOBER THROUGH DECEMBER 2017	\$5,715.00
MOB23 MOBILE STORAGE GROUP		
	MOBILE MINI	
10-2620.430.000.11.00/262043011	MAINT - REPAIRS - BURCHFIELD	\$88.57
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$67.00
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$75.00
10-2620.442.000.01.00/262044201	RENTAL-EQUIP&VEHICLES	\$83.36
10-2620.442.000.35.00/262044235	RENTAL-EQUIP&VEHICLES	\$67.00
	Vendor Total	\$380.93
MRJ03 MR JOHN OF PITTSBURGH		
	MR JOHN	
10-2620.430.000.19.23/4301923	MAINT - REPAIRS - ELEM SCHOOL	\$105.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$115.00
	Vendor Total	\$220.00
NAP21 NAPA AUTO/TRUCK PARTS OF ETNA		
10-2620.610.000.11.00/262061011	MAINT - GEN SUP - BURCHFIELD	\$8.58
10-2620.610.000.12.00/262061012	FHP POWERATED BELT	\$11.23
10-2620.610.000.12.00/262061012	FHP POWERATED BELT	\$11.23
10-2620.610.000.31.23/6103123	NAPA QUART SW30	\$8.58
10-2650.610.000.00.00/2650610	VEHICLE - GEN SUP	\$31.64
10-2650.610.000.00.00/2650610	BLUE DEF 2.5 GAL - BACKHOE	\$20.00
10-2650.610.000.01.00/265061001	FHP POWERATED BELT	\$10.50
10-2650.610.000.01.00/265061001	WIPER BLADES	\$34.56
10-2650.610.000.31.00/265061031	UNIVERSAL CEMENT	\$10.30
10-2650.610.000.35.00/265061035	ALTERNATOR BELT	\$22.14
	Vendor Total	\$168.76

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NAT15 NCTM/NAT'L COUNCIL OF TEACHERS		
NCTM		
10-1110.610.000.35.11/6103511	MEMBERSHIP FOR MATH DEPT IN THE NATIONAL COUNCIL OF TEACHERS	\$175.00
NEA57 NEARPOD, INC		
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$340.00
10-1110.618.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$340.00
10-1110.618.000.35.00/1161835	SOFTWARE SUPPLIES & LICENSING - MIDDLE SCHOOL	\$520.00
	Vendor Total	\$1,200.00
NIC06 NICKLAS SUPPLY		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$92.32
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$18.11
	Vendor Total	\$110.43
BO21 BRYAN O'BLACK		
10-2360.580.000.00.00/2360580	MILEAGE AND TOLLS	\$268.62
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$152.38
10-2360.810.000.00.00/2360810	ADCD DUES 2017-2018	\$239.00
10-2620.538.000.00.00/2620538	CELL PHONE - JULY THROUGH DECEMBER	\$180.00
	Vendor Total	\$840.00
OFF03 OFFICE DEPOT BUSINESS SVC. DIV.		
OFFICE DEPOT		
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$34.79
PEN21 PA MUNICIPAL SVC CO		
10-2334.330.000.00.00/2334330	DECEMBER 2017	\$2,706.00
10-2334.330.000.00.00/2334330	DECEMBER 2017	\$990.00
10-2334.330.000.00.00/2334330	DECEMBER 2017	\$280.75
10-2334.330.000.00.00/2334330	DECEMBER 2017	\$1,572.00
10-2334.330.000.00.00/2334330	DECEMBER 2017	\$984.00
	Vendor Total	\$6,532.75
PEG23 PEGASUS PRESS, INC.		
10-2250.640.000.11.00/225064011	LIBRARY - BOOKS - BURCHFIELD	\$11.46
10-2250.640.000.15.00/225064015	LIBRARY - BOOKS - ROGERS	\$11.46
	Vendor Total	\$22.92
PES06 PESTCO INC		
10-2620.430.000.11.23/4301123	MAINT - REPAIRS - BURCHFIELD	\$65.00
10-2620.430.000.12.23/4301223	MAINT - REPAIRS - JEFFERY	\$40.00
10-2620.430.000.14.23/4301423	MAINT - REPAIRS - RESERVE	\$30.00
10-2620.430.000.31.23/4303123	MAINT - REPAIRS - HIGH SCHOOL	\$255.55
10-2620.430.000.35.23/4303523	MAINT - REPAIRS - MIDDLE SCHOOL	\$200.00
	Vendor Total	\$590.55
PET52 PETROLEUM TRADERS CORP		
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$12,026.94
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$12,355.34
10-2720.626.000.00.00/2720626	DIESEL FUEL	\$12,468.42
	Vendor Total	\$36,850.70
PHA04 PHASE 4 LEARNING CENTER, INC.		
10-1231.568.000.30.00/123156830	DL - 11 WEEKS	\$2,291.67

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PIT12 PITTSBURGH CARTRIDGE CO		
10-1110.618.000.15.00/1161815	SOFTWARE SUPPLIES & LICENSING - ROGERS	\$537.00
10-1110.618.000.19.00/1161819	SOFTWARE SUPPLIES & LICENSING - ELEM SCHOOL	\$540.00
10-1110.618.000.31.00/1161831	INSTRUCTIONAL - SOFTWARE SUP & LICENSING - HIGH SCHOOL	\$469.00
10-2380.610.000.12.00/238061012	PRINCIPAL - GENERAL SUPPLIES - JEFFERY	\$535.00
	Vendor Total	\$2,081.00
PIT59 PITTSBURGH MAILING		
10-2360.530.000.00.37/236053037	ACT 1 MAILING 2017	\$1,173.79
PIT41 PITTSBURGH POST-GAZETTE		
10-2519.549.000.00.00/2510540	ADVERTISING 2018 MEETING DATES	\$294.00
10-2839.549.000.00.00/2830540	ADVERTISING FOR LACROSSE COACH	\$910.00
	Vendor Total	\$1,204.00
PIT46 PITTSBURGH WATER COOLER		
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$39.25
10-1110.610.000.19.00/1161019	GENERAL SUPPLIES - ELEM SCHOOL	\$46.20
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$6.95
10-2360.610.000.00.00/2360610	SUPT - GENERAL SUPPLIES	\$10.50
	Vendor Total	\$102.90
PIT06 PITT SPECIALTY SUPPLY, INC		
10-2630.430.000.00.00/2630430	GROUNDS UP-KEEP - MAINT	\$2,468.00
10-2630.430.000.14.00/263043014	GROUNDS UP-KEEP - MAINT - RESERVE	\$2,810.86
10-2630.430.000.35.00/263043035	GROUNDS UP-KEEP - MAINT - MIDDLE SCHOOL	\$414.94
	Vendor Total	\$5,693.80
POR01 PORT AUTHORITY OF ALLEGHENY COUNTY		
10-2750.515.000.00.55/275051555	STDNT TRAN SVCC-PUBLIC	\$97.50
PPG56 PPG ARCHITECTURAL COATINGS PPG ARCHITTECTORAL FINISHES		
10-2620.610.000.35.00/262061035		\$91.54
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$56.07
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$128.07
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$25.67
	Vendor Total	\$301.35
PRO47 PROPEL SCHOOLS		
10-1110.562.000.10.00/1156210	JD	\$1,891.68
PUR01 PURVIS BROTHERS INC		
10-2650.610.000.31.00/265061031	GENERAL SUPPLIES	\$1,571.93
RAC21 RACO INDUSTRIES		
10-2620.610.000.01.00/262061001	MAINT - GEN SUP - B&G	\$370.23
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$178.00
	Vendor Total	\$548.23
CR31 CLINT RAUSCHER		
10-3251.581.000.00.00/3251581	CELL PHONE REIMBURSEMENT - FEBRUARY	\$30.00
10-3251.584.000.00.00/3251584	JULY 2017 THROUGH DECEMBER 2017	\$463.88
	Vendor Total	\$493.88
RAY01 RAYBURG APPLIANCE SERVICE, INC.		
10-2620.430.000.31.00/262043031	MAINT - REPAIRS - HS	\$944.74
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$262.94

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Account Number	Description	Amount
		Vendor Total
		\$1,207.68
RED11 REDEVELOPMENT AUTH OF ALLEGHENY		
REDEVELOPMENT AUTH OF ALLEGHENY		
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2016	\$17.33
ALL55 ALLIED WASTE SERVICES		
REPUBLIC SERVICES, INC.		
10-2620.411.000.01.00/262041101	MAINT -DISPOSAL SERVICES - BUTLER PLANK	\$315.00
10-2620.411.000.11.00/262041111	MAINT -DISPOSAL SERVICES - BURCHFIELD	\$313.95
10-2620.411.000.12.00/262041112	MAINT - DISPOSAL SERVICES - JEFFERY	\$307.65
10-2620.411.000.13.00/262041113	MAINT - DISPOSAL SERVICES - MARZOLF	\$313.95
10-2620.411.000.14.00/262041114	MAINT - DISPOSAL SERVICES - RESERVE	\$304.50
10-2620.411.000.19.00/262041119	MAINT - Disposal Services - ELEM SCHOOL	\$599.55
10-2620.411.000.31.00/262041131	MAINT - DISPOSAL SERVICES - HS	\$1,151.84
10-2620.411.000.35.00/262041135	MAINT - DISPOSAL SERVICES - MIDDLE SCHOOL	\$599.55
		Vendor Total
		\$3,905.99
RES06 RESERVE TOWNSHIP		
10-2790.330.000.00.00/2790330	SCHOOL GUARDS FOR OCTOBER, NOVEMBER AND DECEMBER 2017	\$2,112.10
ROS01 ROSEN PUBLISHING CO		
GREENHAVEN PUBLISHING		
10-2250.640.000.31.00/225064031	LIBRARY - BOOKS - HS	\$1,194.88
ROS06 ROSSI FLOOR TECHNOLOGIES		
10-2620.430.000.31.23/4303123	REPAIR ENCORE	\$118.00
10-2620.430.000.31.23/4303123	BLADES	\$105.94
10-2620.430.000.31.23/4303123	REPAIR VISION 32L V1360	\$190.00
10-2620.610.000.19.00/262061019	BLADES	\$52.97
10-2620.610.000.19.00/262061019	FILTER-OIL	\$38.04
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$7.41
		Vendor Total
		\$512.36
SAX01 SAX ARTS & CRAFTS		
SCHOOL SPECIALTY		
10-1110.610.000.19.02/6101902	MIDDLE/ELEM - GENERAL SUPPLIES ART	\$852.53
SCH44 SCHAEGLER YESCO		
10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$57.13
10-2620.610.000.19.00/262061019	MAINT - GEN SUP - ELEM SCH	\$834.68
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$630.00
		Vendor Total
		\$1,521.81
A*9623 PHYLLIS SCHATZ		
10-3299.581.000.00.00/3299581	PIAA COMPETITIVE CHEERLEADING CHAMPIONSHIPS	\$966.09
SCH24 SCHINDLER ELEVATOR CORP		
10-2620.430.000.35.00/262043035	MAINT - REPAIRS - MIDDLE SCHOOL	\$5,891.00
SCH98 SCHOLASTIC		
10-1110.610.000.35.15/6103515	SCHOLASTIC NEWS (2ND SEMESTER)	\$36.30
SCH27 SCHOOL NURSE SUPPLY, INC		
10-2440.610.000.11.00/244061011	BURCHFIELD - GENERAL SUPPLIES	\$111.00
SCH56 SCHOOL SPECIALTY INC		
10-1110.610.000.13.02/116101302	MARZOLF - GENERAL SUPPLIES ART	\$241.88
10-1110.610.000.14.00/1161014	GENERAL SUPPLIES - RESERVE	\$57.67

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Account Number	Description	Amount
SCH56 SCHOOL SPECIALTY INC		
10-1110.610.000.14.00/1161014	GENERAL SUPPLIES - RESERVE	\$90.92
10-1110.610.000.14.02/116101402	RESERVE - GENERAL SUPPLIES ART	\$242.22
10-1110.610.000.14.08/116101408	RESERVE-PHYS ED SUPPLIES	\$126.32
	Vendor Total	\$759.01
SCO06 SCOTT ELECTRIC		
10-2620.610.000.14.00/262061014	MAINT - GEN SUP - RESERVE	\$286.39
SHA07 SHALER AREA CAFETERIA ACCT		
10-2310.610.000.00.00/2310610	BOARD DINNER - 11/08/2017	\$118.14
10-2360.610.000.00.00/2360610	PRINCIPAL'S LUNCHEON	\$192.28
	Vendor Total	\$310.42
82APC SHALER AREA HIGH SCHOOL		
10-3257.599.000.00.00/3257599	BOYS BASKETBALL OFFICIALS 1/9/18 - 2/1/18	\$2,205.00
10-3259.599.000.00.00/3259599	GIRLS BASKETBALL OFFICIALS 1/9/18 - 2/1/18	\$1,640.00
10-3262.760.000.00.00/3262760	CROSS COUNTRY CHIP REFUND FEE 1/9/18 - 2/1/18	\$50.00
10-3280.599.000.00.00/3280599	SWIMMING OFFICIALS 1/9/18 - 2/1/18	\$834.84
10-3281.810.000.00.00/3281810	BOWLING FEES 1/9/18 - 2/1/18	\$596.00
10-3288.810.000.00.00/3288810	INDOOR TRACK AND FIELD FEE 1/9/18 - 2/1/18	\$1,150.00
10-3291.810.000.31.00/329181031	BOYS VOLLEYBALL TOURNAMENT 1/9/18 - 2/1/18	\$1,250.00
10-3295.599.000.00.00/3295599	WRESTLING OFFICIAL 1/9/18 - 2/1/18	\$75.00
10-3295.810.000.00.00/3295810	WRESTLING TOURNAMENT & OFFICIALS FEES 1/9/18 - 2/1/18	\$700.00
	Vendor Total	\$8,500.84
SHAL1 TOWNSHIP OF SHALER		
10-2330.525.000.00.00/2330525	2018 TAX COLLECTORS BOND	\$8,012.11
10-2620.422.000.19.00/262042219	Electricity - ELEM SCHOOL	\$80.55
10-3257.591.000.00.00/3257591	SASD BASKETBALL GAMES - 1 OFFICER - 1/16/18, 1/19/18, 1/26/	\$942.00
10-3257.591.000.00.00/3257591	BOYS BASKETBALL GAME 1/5/18 - 1 OFFICER	\$314.00
	Vendor Total	\$9,348.66
SHE17 JEAN SHEETS		
10-1241.584.000.30.00/124158430	TRAVEL FROM SAMS TO RESERVE	\$51.94
10-2250.584.000.14.00/225058414	TRAVEL FROM SAMS TO RESERVE	\$51.94
	Vendor Total	\$103.88
SOC58 SOCIETY FOR HUMAN RESOURCE MGT		
10-2839.810.000.00.00/2830810	DUES & FEES	\$209.00
SPO21 SPORTS IMPORTS		
10-3291.610.000.00.00/3291610	Volleyball - Boys - GENERAL SUPPLIES	\$485.05
STA08 STAPLES ADVANTAGE		
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$29.98
10-1110.610.000.15.00/1161015	GENERAL SUPPLIES - ROGERS	\$97.86
	Vendor Total	\$127.84
STE21 STERATORE SUPPLY, INC		
STERATORE SANITARY SUPPLY		
10-2620.610.000.13.23/6101323	MAINT - GEN SUP - MARZOLF	\$164.40
10-2620.610.000.19.23/6101923	MAINT - GEN SUP - ELEM SCH	\$221.20
	Vendor Total	\$385.60

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Account Number	Description	Amount
MS01 MITCHEL STIVASON		
10-2818.240.000.00.00/2818240	REIMBURSEMENT FOR FALL 2017 TUITION - LANG LOG DISC MATH (3)	\$1,500.00
SUN56 SUNBURY CONTROLS, INC.		
10-2620.610.000.13.00/262061013	MAINT - GEN SUP - MARZOLF	\$230.51
10-2620.610.000.31.00/262061031	MAINT - GEN SUP - HS	\$182.24
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$176.40
10-2620.610.000.35.00/262061035	MAINT - GEN SUP - MS	\$176.40
	Vendor Total	\$765.55
SUN02 SUNESYS, LLC		
SUNESYS, LLC		
10-2620.538.000.00.00/2620538	TRANSPORT/TELECOMMUNICATIONS	\$2,470.72
GT31 GEORGE TEPHICH		
10-2271.581.000.31.00/227158131	ALLEGHENY VALLEY HONORS BAND	\$14.17
10-2271.581.000.31.00/227158131	PMEA DISTRICT I BAND	\$55.59
	Vendor Total	\$69.76
TEP31 KRISTIN TEPHICH		
KRISTEN TEPHICH		
10-2271.581.000.31.00/227158131	PMEA DISTRICT CHORUS JANUARY 24-26, 2018	\$89.87
TOM14 TOMOV MARIN A		
TOMOV MARIN A		
10-5130.880.000.00.00/5130880	REFUND FOR TAX YEAR 2016	\$17.60
TUC08 TUCKER ARENSBERG, PC		
10-2350.330.000.00.00/2350330	GENERAL	\$3,003.35
10-2350.330.000.00.00/2350330	RETAINER	\$850.00
10-2350.332.000.00.00/2350332	DELINQUENT TAX COLLECTIONS	\$2,149.25
10-2350.333.000.00.00/2350333	2017 TAX ASSESSMENT APPEALS	\$1,043.00
	Vendor Total	\$7,045.60
UGI53 UGI ENERGY SERVICES, LLC		
10-2620.621.000.14.00/262062114	SERVICE PERIOD 12/18/2017 - 01/18/2018	\$1,578.24
UNI40 UNIVERSITY OF PITTSBURGH		
10-2271.581.000.31.00/227158131	M ANSELMINO - NCAA UPDATE WORKSHOP	\$65.00
VBF14 VB FABRICATORS INC.		
VB FABRICATORS INC.		
10-2650.433.000.00.00/2650433	Vehicle Oper & Maint - Repairs & Maintenance Srvcs Vehi	\$1,505.00
VET44 VETTORI'S		
10-2650.430.000.00.00/2650430	VEHICLE - REPAIRS/MAINTENANCE	\$405.68
VOL01 VOLKWEIN'S		
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$245.00
10-1110.430.000.31.12/114303112	REPAIRS/MAINT - HS MUSIC	\$350.00
10-1110.610.000.19.12/6101912	MIDDLE/ELEM - GENERAL SUPPLIES	\$248.40
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$208.98
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$288.00
10-1110.610.000.31.12/116103112	SUPPLIES - HS MUSIC	\$301.49
	Vendor Total	\$1,641.87

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Account Number	Description	Amount
WAL90 WALZL RODNEY AND CHRISTINA		
10-6111.004.000.00.00/61114	REFUND FOR TAX YEAR 2017	\$686.82
WAT17 THE WATSON INSTITUTE		
THE WATSON INSTITUTE		
10-1241.562.000.30.00/124156230	EN - JAN, FEB, MAR 2018	\$14,625.00
10-1241.562.000.30.00/124156230	RL - JAN, FEB, MAR 2018	\$14,625.00
10-1241.562.000.30.00/124156230	HM - JAN, FEB, MAR 2018	\$14,625.00
	Vendor Total	\$43,875.00
CW31 CRAIG WELLS		
10-1110.610.181.31.13/6101813113	REIMBURSEMENT FOR SUPPLIES FOR STEAM COMPETITION	\$395.80
WES36 WESTERN PA SCHOOL FOR BLIND CHILDREN		
10-1224.323.000.30.00/122432330	JB - OUTREACH SERVICES DECEMBER 2017	\$209.25
WES32 WEST PENN LACO INC		
10-2620.430.000.01.00/262043001	MAINT - REPAIRS - BUTLER PLK	\$26.88
10-2620.430.000.01.00/262043001	OXYGEN R 20' - EXCHANGE	\$16.80
10-2620.610.000.01.00/262061001	PROPANE 20# FORK TRK	\$23.09
	Vendor Total	\$66.77
01TW THOMAS J WYANT		
10-2818.584.000.00.00/2818584	MILEAGE FOR JUNE 2017 THROUGH DECEMBER 2017	\$102.88
ZAN01 ZANER-BLOSER INC.		
10-1110.640.000.15.05/116401505	ROGERS - BOOKS	\$2,548.42
	Report Total	\$1,257,487.51

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src Stat
00175469	01/05/18	ZZ29	Cash - PNC Bank RONDA J. WINNECOUR					\$1,365.91	20180191	CC R
			EMPLOYEE - GARNISHMENT - E FOR 047025 / 10-0470.025.000.00.00 CHAPTER 13			01/05/18	PY-VD13E-20180105P	1,365.91		
00175470	01/05/18	ZZ06	NORTH DISTRICTS COMMUNITY CREDIT UNION					\$43,478.72	20180191	CC R
			EMPLOYEE - CREDIT UNION 047042 / 10-0470.042.000.00.00			01/05/18	PY-VD07-20180105P	43,478.72		
00175471	01/05/18	ZZ15	SHALER AREA EDUCATION ASSOCIATION					\$110.50	20180191	CC R
			EMPLOYEE - TEACHER DUES 047030 / 10-0470.030.000.00.00			01/05/18	PY-VD04-20180105P	110.50		
00175472	01/05/18	ZZ16	TEAMSTERS LOCAL 205					\$3,186.00	20180191	CC R
			EMPLOYEE - CUSTODIAN DUES 047032 / 10-0470.032.000.00.00			01/05/18	PY-VD06-20180105P	3,186.00		
00175473	01/05/18	ZZ17	TEAMSTERS LOCAL 205					\$5,248.00	20180191	CC R
			EMPLOYEE - CLERICAL DUES 047031 / 10-0470.031.000.00.00			01/05/18	PY-VD05-20180105P	5,248.00		
00175474	01/05/18	GAPAL	Great American Plan Administrators Inc					\$27,388.45	20180191	CC R
			EMPLOYEE - T.S.A. - R FOR WADDELL AND REED 04701 / 10-0470.001.000.00.00			01/05/18	PY-VD01R-20180105P	3,812.50		
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT 04701 / 10-0470.001.000.00.00			01/05/18	PY-VD01Q-20180105P	2,223.07		
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS 04701 / 10-0470.001.000.00.00			01/05/18	PY-VR03-20180105P	425.00		
			EMPLOYEE - ROTH - 1 FOR EMPLOYEE BENEFIT 04701 / 10-0470.001.000.00.00			01/05/18	PY-VR01-20180105P	290.00		
			EMPLOYEE - T.S.A. - N FOR MBR SVSC 04701 / 10-0470.001.000.00.00			01/05/18	PY-VD01N-20180105P	150.00		
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL 04701 / 10-0470.001.000.00.00			01/05/18	PY-VR04-20180105P	2,463.54		
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL 04701 / 10-0470.001.000.00.00			01/05/18	PY-VD01M-20180105P	2,341.81		
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS 04701 / 10-0470.001.000.00.00			01/05/18	PY-VD01E-20180105P	2,117.63		
			EMPLOYEE - T.S.A. - C FOR LINCOLN INVESTMENT 04701 / 10-0470.001.000.00.00			01/05/18	PY-VD01C-20180105P	5,599.48		
			EMPLOYEE - T.S.A. - ING (AETNA) 04701 / 10-0470.001.000.00.00			01/05/18	PY-VD01I-20180105P	3,004.42		

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Check	Date	Vendor#	Vendor Name	P.O.	F/P	Inv Date	Invoice #	Check Amount	Batch	Src Stat
00175474	01/05/18	CAPA1	Cash - PNC Bank Great American Plan Administrators Inc					\$27,388.45	20180191	CC R
			EMPLOYEE - T.S.A. - G FOR	04701		01/05/18	PY-VD01G-20180105P	1,550.00		
			EMPLOYEE BENEFIT/GWN							
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701		01/05/18	PY-VR05-20180105P	50.00		
			EMPLOYEE - T.S.A. - L FOR	04701		01/05/18	PY-VD01L-20180105P	3,315.00		
			EQUITABLE-AXA							
			EMPLOYEE - ROTH - 6 FOR	04701		01/05/18	PY-VR06-20180105P	46.00		
			EQUITABLE-AXA							
00175475	01/05/18	ZZ70	WINDHAM PROFESSIONALS, INC					\$119.00	20180191	CC R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025		01/05/18	PY-VD22-20180105P	119.00		
00175476	01/02/18	SAM06	SAM'S CLUB					\$797.22	120	CC R
			BACKPACK INITIATIVE	33860122		01/02/18	01/03/18	797.22		
00175477	01/03/18	BIG56	BIG CERAMIC STORE					\$332.75	20180101	CC R
			SUPPLIES - HS ART	116103102 / 10-1110.610.000.31.02		02/13/17	239168510	332.75		
00175478	01/03/18	BUD01	BUDGET CHARTERS, INC.					\$200.00	20180101	CC R
			DEPOSIT FOR TRIP TO GETTYSBURG	10-3249.510.000.35.00		12/22/17	01052018	200.00		
00175479	01/03/18	GRA66	GRADE POINT RESOURCES LLC					\$12,635.69	20180101	CC R
			BEHAVIOR SPECIALIST - 5 WEEKS @ \$1,625 - 1/1, 1/8, 1/15, 110-1231.323.000.30.00			01/03/18	021	8,125.00		
			BEHAVIOR TECHNICAL JAN 3 - FEB 2	123132330 / 10-1231.323.000.30.00		01/03/18	021	3,303.19		
			CONSULTS on 11/21, 11/28, 12/12, 12/18	129032910 / 10-1290.329.000.10.00		01/03/18	021	1,207.50		
00175480	01/03/18	RES05	RESERVE TWP WATER DEPT					\$896.20	20180101	CC R
			09/01/2017 - 12/01/2017	262042414 / 10-2620.424.000.14.00		12/20/17	ACTUAL	896.20		
00175481	01/03/18	SB31	BECKY SHANKO					\$20.82	20180101	CC R
			JAN - MARCH, 2018	1128119 / 10-1110.281.000.19.00		01/03/18	JAN-MARCH,2018	20.82		
00175482	01/03/18	UGI53	UGI ENERGY SERVICES, LLC					\$390.16	20180101	CC R

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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									
00175482	01/03/18	UGI53	UGI ENERGY SERVICES, LLC				\$390.16	20180101	CC R
	11/16/17		SERVICE PERIOD 10/17/17 ~ 262062114 / 10-2620.621.000.14.00			11/30/17	390.16		
00175483	01/12/18	ETC56	ETCHED IN GLASS			12/08/17	\$54.00	20180101	CC R
			BOARD SVC - GENERAL SUPPLIES 2310610 / 10-2310.610.000.00.00				54.00		
00175484	01/12/18	SAM06	SAM'S CLUB			01/11/18	\$1,373.76	20180101	CC R
			BACKPACK INITIATIVE 33860122 / 10-3300.860.122.00.00			01/11/18	1,373.76		
00175485	01/12/18	SHO54	SHOP 'N SAVE			01/04/18	\$361.78	20180101	CC R
			WEEKLY PURCHASES 116103109 / 10-1110.610.000.31.09			01/04/18	197.54		
			WEEKLY PURCHASES 6103509 / 10-1110.610.000.35.09			01/08/18	164.24		
00175486	01/12/18	WES41	WESTERN PA FACILITIES DIRECTORS			01/03/18	\$60.00	20180101	CC R
			VENDOR SHOW 283632401 / 10-2836.324.000.01.00			01/03/18	60.00		
00175487	01/19/18	Z229	RONDA J. WINNECOUR			01/19/18	\$1,365.91	20180192	CC R
			EMPLOYEE - GARNISHMENT - E FOR 047025 / 10-0470.025.000.00.00			01/19/18	1,365.91		
			CHAPTER 13						
00175488	01/19/18	Z206	NORTH DISTRICTS COMMUNITY CREDIT UNION			01/19/18	\$45,276.11	20180192	CC R
			EMPLOYEE - CREDIT UNION 047042 / 10-0470.042.000.00.00			01/19/18	45,276.11		
00175489	01/19/18	Z215	SHALER AREA EDUCATION ASSOCIATION			01/19/18	\$33,970.30	20180192	CC R
			EMPLOYEE - TEACHER DUES 047030 / 10-0470.030.000.00.00			01/19/18	33,970.30		
00175490	01/19/18	Z216	TEAMSTERS LOCAL 205			01/19/18	\$109.00	20180192	CC R
			EMPLOYEE - CUSTODIAN DUES 047032 / 10-0470.032.000.00.00			01/19/18	109.00		
00175491	01/19/18	GAPAL	Great American Plan Administrators Inc			01/19/18	\$27,268.20	20180192	CC R
			EMPLOYEE - ROTH - 6 FOR 04701 / 10-0470.001.000.00.00			01/19/18	46.00		
			EQUITABLE-AXA						
			EMPLOYEE - T.S.A. - C FOR 04701 / 10-0470.001.000.00.00			01/19/18	5,599.48		
			LINCOLN INVESTMENT						
			EMPLOYEE - ROTH - 1 FOR 04701 / 10-0470.001.000.00.00			01/19/18	290.00		
			EMPLOYEE BENEFIT						
			EMPLOYEE - T.S.A. - R FOR 04701 / 10-0470.001.000.00.00			01/19/18	3,812.50		
			WADDELL AND REED						

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00175491	01/19/18	GAPAL	Cash - PNC Bank Great American Plan Administrators Inc				\$27,268.20	20180192	CC R
			EMPLOYEE - ROTH - 4 FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00	01/19/18	PY-VR04-20180119P	2,487.89		
			EMPLOYEE - ROTH - 3 FOR LINCOLN INVESTMENTS	04701 / 10-0470.001.000.00.00	01/19/18	PY-VR03-20180119P	425.00		
			EMPLOYEE - T.S.A. - Q FOR FIDELITY INVESTMENT	04701 / 10-0470.001.000.00.00	01/19/18	PY-VD01Q-20180119P	2,223.07		
			EMPLOYEE - ROTH - 5 FOR WAD & REED	04701 / 10-0470.001.000.00.00	01/19/18	PY-VR05-20180119P	50.00		
			EMPLOYEE - T.S.A. - N FOR PLAN MBR SVSC	04701 / 10-0470.001.000.00.00	01/19/18	PY-VD01N-20180119P	150.00		
			EMPLOYEE - T.S.A. - G FOR EMPLOYEE BENEFIT/GWN	04701 / 10-0470.001.000.00.00	01/19/18	PY-VD01G-20180119P	1,550.00		
			EMPLOYEE - T.S.A. - E FOR AMERICAN FUNDS	04701 / 10-0470.001.000.00.00	01/19/18	PY-VD01E-20180119P	2,350.20		
			EMPLOYEE - T.S.A. - L FOR EQUITABLE-AXA	04701 / 10-0470.001.000.00.00	01/19/18	PY-VD01L-20180119P	3,315.00		
			EMPLOYEE - T.S.A. - ING (AETNA)	04701 / 10-0470.001.000.00.00	01/19/18	PY-VD01I-20180119P	3,124.19		
			EMPLOYEE - T.S.A. - M FOR LINCOLN FINANCIAL	04701 / 10-0470.001.000.00.00	01/19/18	PY-VD01M-20180119P	1,844.87		
00175492	01/19/18	ZZ70	WINDHAM PROFESSIONALS, INC				\$119.00	20180192	CC R
			EMPLOYEE - STUDENT LOAN ATTACHMENT/WINDHAM	047025 / 10-0470.025.000.00.00	01/19/18	PY-VD22-20180119P	119.00		
00175682	01/17/18	SH054	SHOP 'N SAVE				\$70.31	20180101	CC R
			WEEKLY PURCHASES	116103109 / 10-1110.610.000.31.09	01/17/18	01/16/2018HS	53.20		
			WEEKLY PURCHASES	6103509 / 10-1110.610.000.35.09	01/17/18	01/16/2018MS	17.11		
00175701	01/17/18	UG153	UGI ENERGY SERVICES, LLC				\$1,129.22	20180101	CC R
			NATURAL GAS - RESERVE	262062114 / 10-2620.621.000.14.00	01/08/18	G37333727	1,129.22		
00175718	01/24/18	ALL66	ALLEGHENY VALLEY BAND ASSOCIATION				\$40.00	20180101	CC O
			MUSIC FEE 4 STUDENTS	321558035 / 10-3215.580.000.35.00	01/15/18	1152018	40.00		

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10-0101.002.000.00.00 Cash - PNC Bank										
00175719	01/24/18	ALL66	ALLEGHENY VALLEY BAND ASSOCIATION					\$110.00	20180101	CC O
			MUSIC FEE 11 STUDENTS	321558031 /		01/16/18	HS17-18-24	110.00		
				10-3215.580.000.31.00						
00175720	01/24/18	DEA15	HEATHER DEANGELO					\$156.01	20180101	CC R
			MILEAGE - AUGUST THROUGH	227058241112 /		01/24/18	AUG/DEC2017	78.01		
			DECEMBER 2017	10-2270.582.411.12.00						
			MILEAGE - AUGUST THROUGH	227058241115 /		01/24/18	AUG/DEC2017	78.00		
			DECEMBER 2017	10-2270.582.411.15.00						
00175721	01/24/18	EMP01	EMPLOYER-TEAMSTERS 205					\$9,026.00	20180101	CC R
			VISION - 215 - FEBRUARY 2018	047534 / 10-0475.034.000.00.00		01/23/18	047534FEB	2,076.00		
			DENTAL - 212 - FEBRUARY 2018	047536 / 10-0475.036.000.00.00		01/23/18	047534FEB	6,950.00		
00175722	01/24/18	A*9897	NADA/NORTHERN ATHLETIC DIR ASSOC					\$195.00	20180101	CC O
			MONROE SCALES CALIBRATED FOR	3295610 / 10-3295.610.000.00.00		01/10/18	0010	195.00		
			WRESTLING SEASON							
00175723	01/24/18	NAT21	NATIONAL FIRE PROTECTION ASSN					\$175.00	20180101	CC R
			MEMBERSHIP RENEWAL THROUGH	2610810 / 10-2611.810.000.00.00		01/24/18	7112094X	175.00		
			1/31/2019							
00175724	01/24/18	PME1	PMEA DISTRICT 1					\$80.00	20180101	CC O
			PARTICIPATION FEE FOR PMEA	321558035 /		01/18/18	PMEA3-2-18	80.00		
			DISTRICT 1 JR HIGH BAND 2	10-3215.580.000.35.00						
			STUDEN							
00175725	01/24/18	PME1	PMEA DISTRICT 1					\$120.00	20180101	CC O
			MUSIC FESTIVAL FEES 3	321558031 /		01/19/18	HS17-18-25	120.00		
			STUDENTS	10-3215.580.000.31.00						
00175726	01/24/18	SUM22	SUMMIT PROFESSIONAL EDUCATION					\$450.00	20180101	CC R
			Staff Dev/non-instr/certified	2834581 / 10-2834.581.000.00.00	F	01/17/18	SDP101-01172018	225.00		
			- Travel		F	01/17/18	SDP101-01172018	225.00		
			Office/superintendent - Travel	2360581 / 10-2360.581.000.00.00	F	01/17/18	SDP101-01172018	225.00		
			Conference							
00175727	01/24/18	SHA14	SHALER AREA HIGH SCHOOL ORCHESTRA					\$80.00	20180101	CC O
			PARTICIPATION FEES FOR STRINGS	321558035 /		01/15/18	STRINGS2/14	80.00		
			NORTH - 4 STUDENTS	10-3215.580.000.35.00						
00175728	01/24/18	SH054	SHOP 'N SAVE					\$296.39	20180101	CC R
			WEEKLY PURCHASES	116103109 /		01/22/18	01/22/2018HS	258.07		
				10-1110.610.000.31.09						

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00175728	01/24/18	SHO54	SHOP 'N SAVE			01/22/18	01/22/2018MS	\$296.39	20180101	CC R
			WEEKLY PURCHASES					38.32		
			6103509 / 10-1110.610.000.35.09							
00175729	01/24/18	SUN55	SUN LIFE FINANCIAL			01/23/18	047538FEB	\$8,919.81	20180101	CC R
			LIFE INSURANCE - 213 -					8,919.81		
			FEBRUARY 2018							
00175730	01/25/18	PAF01	PAFPC			01/25/18	20171382	\$1,200.00	20180101	CC O
			TRAVEL					400.00		
			227158041112 /							
			10-2271.580.411.12.00							
			227158041113 /							
			10-2271.580.411.13.00							
			227158041114 /							
			10-2271.580.411.14.00							
00175737	01/29/18	PM21	PM2A DISTRICT 1			01/23/18	HS17-18-26	\$260.00	20180101	CC O
			FESTIVAL FEES - 4 STUDENTS					260.00		
			@321558031 /							
			10-3215.580.000.31.00							
00175738	01/29/18	SH14	SHALER AREA HIGH SCHOOL ORCHESTRA			01/25/18	HS17-18-27	\$140.00	20180101	CC O
			STRINGS NORTH ORCHESTRA					140.00		
			FESTIVAL 2-14-18 7 STUDENTS							
00175739	01/29/18	SHO54	SHOP 'N SAVE			01/29/18	01/29/2018HS	\$476.05	20180101	CC O
			WEEKLY PURCHASES					280.65		
			116103109 /							
			10-1110.610.000.31.09							
			6103509 / 10-1110.610.000.35.09							
			121161030 /							
			10-1211.610.000.30.00							
00175740	01/29/18	ALL44	TREASURER OF ALLEGHENY COUNTY			01/29/18	012918	\$100.00	20180101	CC O
			2018 REAL ESTATE DATA DEPOSIT					100.00		
			2334330 / 10-2334.330.000.00.00							
			- \$25 EA - ETNA, MILLVALE, RE							
00175741	01/29/18	WES61	PASBO, WEST CENTRAL			01/29/18	17-18MEMB	\$20.00	20180101	CC O
			DOES & FEES					20.00		
			2610810 / 10-2611.810.000.00.00							
00175742	01/30/18	ZZ32	NATIONAL D.R.I.V.E.			01/05/18	PY-VD23-20180105M	\$8.00	20180198	CC O
			EMPLOYEE - National D.R.I.V.E.					4.00		
			047031 / 10-0470.031.000.00.00							
			EMPLOYEE - National D.R.I.V.E.					4.00		
			047031 / 10-0470.031.000.00.00							
00175743	01/30/18	ZZ24	TUITION ACCOUNT PROG BUR			01/19/18	PY-VD23-20180119M	\$2,020.00	20180198	CC O

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10-0101.002.000.00.00 Cash - PNC Bank									
00175743	01/30/18	ZZ24	TUITION ACCOUNT PROG BUR						
		EMPLOYEE - TUITION-TAP	529	047060	/	10-0470.060.000.00.00	\$2,020.00	20180198	CC O
		EMPLOYEE - TUITION-TAP	529	047060	/	10-0470.060.000.00.00	1,010.00		
00175744	01/30/18	ZZ31	Sun Life Assurance Co of Canada (U.S.)				\$8,842.96	20180198	CC O
		EMPLOYEE - DISABILITY INSURANCE		047022	/	10-0470.022.000.00.00	4,447.61		
		EMPLOYEE - DISABILITY INSURANCE		047022	/	10-0470.022.000.00.00	4,395.35		
99995095	01/05/18	ZZ02	PA DEPT OF REVENUE				\$38,112.01	120	WT R
		EMPLOYEE - State Tax - Pennsylvania		047014	/	10-0470.014.000.00.00	38,112.01		
99995096	01/05/18	ZZ07	PENNSYLVANIA SCDU				\$354.09	120	WT R
		EMPLOYEE - GARNISHMENT - ALLEGHENY		A FOR047025	/	10-0470.025.000.00.00	354.09		
99995097	01/05/18	ZZ01	PNC BANK PAYROLL				\$336,568.77	120	WT R
		EMPLOYEE - Social Security		047011	/	10-0470.011.000.00.00	76,968.77		
		EMPLOYEE - Medicare		047011	/	10-0470.011.000.00.00	18,000.86		
		EMPLOYEE - Federal Income Tax		047012	/	10-0470.012.000.00.00	146,629.51		
		EMPLOYER - Social Security		047529	/	10-0475.029.000.00.00	76,968.77		
		EMPLOYER - Medicare		047529	/	10-0475.029.000.00.00	18,000.86		
99995098	01/05/18	ZZ01	PNC BANK PAYROLL				\$3,635.83	120	WT R
		EMPLOYEE - NET PAY NOT DEPOSITED		047070	/	10-0470.070.000.00.00	3,635.83		
99995099	01/05/18	ZZDD	SHALER AREA SCHOOL DIST				\$759,575.66	120	WT R
		EMPLOYEE - Direct Deposit Fixed		047070	/	10-0470.070.000.00.00	11,395.00		
		EMPLOYEE - Direct Deposit		047070	/	10-0470.070.000.00.00	748,180.66		
99995100	01/30/18	ZZ05	PA UNEMPLOYMENT COMPENSATION				\$5,796.32	20180199	WT R
		EMPLOYEE - PA Compensation		047015	/	10-0470.015.000.00.00	974.48		
		EMPLOYEE - PA Compensation		047015	/	10-0470.015.000.00.00	5.52		

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99995100	10-0101.002.000.00.00		Cash - PNC Bank							
	01/30/18	ZZ05	PA UNEMPLOYMENT COMPENSATION							
	EMPLOYEE - PA Unemployment Compensation		047015 / 10-0470.015.000.00.00			11/10/17	PY-PAUC-20171110Q	\$5,796.32	20180199	WT R
	EMPLOYEE - PA Unemployment Compensation		047015 / 10-0470.015.000.00.00			12/08/17	PY-PAUC-20171208Q	989.15		
	EMPLOYEE - PA Unemployment Compensation		047015 / 10-0470.015.000.00.00			12/22/17	PY-PAUC-20171222Q	954.04		
	EMPLOYEE - PA Unemployment Compensation		047015 / 10-0470.015.000.00.00			10/27/17	PY-PAUC-20171027Q	974.24		
	EMPLOYEE - PA Unemployment Compensation		047015 / 10-0470.015.000.00.00			10/13/17	PY-PAUC-20171013Q	972.35		
	EMPLOYEE - PA Unemployment Compensation		047015 / 10-0470.015.000.00.00			10/13/17	PY-PAUC-20171013Q	926.54		
99995101	01/30/18	KEY53	KEYSTONE COLLECTIONS GROUP							
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			11/24/17	PY-WAGTAX-20171124	\$88,522.36	20180199	WT O
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			12/22/17	PY-WAGTAX-20171222	79.70		
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			11/10/17	PY-WAGTAX-20171110	14,859.02		
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			12/08/17	PY-WAGTAX-20171208	15,234.41		
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			10/27/17	PY-WAGTAX-20171027	14,612.40		
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			10/13/17	PY-WAGTAX-20171013	14,826.58		
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			11/24/17	PY-WAGTAX-20171124	14,078.44		
	EMPLOYEE - LOCAL WAGE TAX		047010 / 10-0470.010.000.00.00			10/27/17	PY-WAGTAX-20171027	14,831.81		
99995102	01/30/18	ZZROPT	RESERVE TWP LST							
	EMPLOYEE - LOCAL SERVICE TAX RESERVE		047053 / 10-0470.053.000.00.00			10/13/17	PY-OC-R-20171013Q	\$264.00	20180199	WT O
	EMPLOYEE - LOCAL SERVICE TAX RESERVE		047053 / 10-0470.053.000.00.00			10/27/17	PY-OC-R-20171027Q	44.00		
	EMPLOYEE - LOCAL SERVICE TAX RESERVE		047053 / 10-0470.053.000.00.00			11/24/17	PY-OC-R-20171124Q	44.00		
	EMPLOYEE - LOCAL SERVICE TAX RESERVE		047053 / 10-0470.053.000.00.00			11/24/17	PY-OC-R-20171124Q	44.00		
	EMPLOYEE - LOCAL SERVICE TAX RESERVE		047053 / 10-0470.053.000.00.00			11/24/17	PY-OC-R-20171124Q	2.00		

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99995102	10-0101.002.000.00.00		Cash - PNC Bank						
	01/30/18		ZZROPT RESERVE TWP LST				\$264.00	20180199	WT O
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00			12/22/17 PY-OC-R-20171222Q	42.00		
			RESERVE						
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00			12/08/17 PY-OC-R-20171208Q	44.00		
			RESERVE						
			EMPLOYEE - LOCAL SERVICE TAX -047053 / 10-0470.053.000.00.00			11/10/17 PY-OC-R-20171110Q	44.00		
			RESERVE						
99995103	01/30/18		ZZTOPT TOWNSHIP OF SHALER				\$6,362.00	20180199	WT O
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			11/24/17 PY-OC-S-20171124Q	1,060.00		
			SHALER						
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			12/08/17 PY-OC-S-20171208Q	1,106.00		
			SHALER						
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			11/24/17 PY-OC-S-20171124Q	22.00		
			SHALER						
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			11/10/17 PY-OC-S-20171110Q	1,032.00		
			SHALER						
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			10/13/17 PY-OC-S-20171013Q	1,028.00		
			SHALER						
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			10/27/17 PY-OC-S-20171027Q	1,064.00		
			SHALER						
			EMPLOYEE - LOCAL SERVICE TAX -047054 / 10-0470.054.000.00.00			12/22/17 PY-OC-S-20171222Q	1,050.00		
			SHALER						
99995104	01/19/18		ZZ02 PA DEPT OF REVENUE				\$40,787.62	120	WT R
			EMPLOYEE - State Tax - 047014 / 10-0470.014.000.00.00			01/19/18 PY-ST-PA-20180119P	40,787.62		
			Pennsylvania						
99995105	01/19/18		ZZ07 PENNSYLVANIA SCDU				\$354.09	120	WT R
			EMPLOYEE - GARNISHMENT - A FOR047025 / 10-0470.025.000.00.00			01/19/18 PY-VDI3A-20180119P	354.09		
			ALLEGHENY						
99995106	01/19/18		ZZ01 PNC BANK PAYROLL				\$335,262.91	120	WT R
			EMPLOYEE - Medicare 047011 / 10-0470.011.000.00.00			01/19/18 PY-MCARE-20180119P	19,245.95		
			EMPLOYEE - Social Security 047011 / 10-0470.011.000.00.00			01/19/18 PY-SOSEC-20180119P	82,292.98		
			EMPLOYEE - Federal Income Tax 047012 / 10-0470.012.000.00.00			01/19/18 PY-FIT-20180119P	132,185.05		
			EMPLOYER - Medicare 047529 / 10-0475.029.000.00.00			01/19/18 PY-MCARE-20180119P	19,245.95		
			EMPLOYER - Social Security 047529 / 10-0475.029.000.00.00			01/19/18 PY-SOSEC-20180119P	82,292.98		

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99995107	01/19/18	Z201	Cash - PNC Bank PNC BANK PAYROLL		01/19/18	PY-NET-20180119P	\$3,809.32	120	WT R
			EMPLOYEE - NET PAY NOT DIRECT DEPOSITED				3,809.32		
99995108	01/19/18	Z2DD	SHALER AREA SCHOOL DIST Direct Deposit		01/19/18	PY-DDF-20180119P	\$819,024.61	120	WT R
			EMPLOYEE - Fixed				11,395.00		
			EMPLOYEE - Direct Deposit Net		01/19/18	PY-DDN-20180119P	807,629.61		
99995114	01/31/18	Z213	PUBLIC SCHOOL EMPLOYEES' RETIREMENT Sabbatical 7.50%		01/19/18	PY-RSD7-20180119M	\$195,814.01	20180198	WT O
			EMPLOYEE - Sabbatical				172.39		
			EMPLOYEE - Sabbatical		01/05/18	PY-RSD7-20180105M	172.39		
			EMPLOYEE - Retirement		01/05/18	PY-RTC6-20180105M	179.32		
			EMPLOYEE - Retirement		01/05/18	PY-RTD6-20180105M	789.74		
			EMPLOYEE - Retirement		01/19/18	PY-RTC6-20180119M	179.45		
			EMPLOYEE - Retirement		01/05/18	PY-RTD7-20180105M	86,140.27		
			EMPLOYEE - Retirement		01/19/18	PY-RTD6-20180119M	937.10		
			EMPLOYEE - Retirement		01/19/18	PY-RTD7-20180119M	91,628.22		
			EMPLOYEE - Retirement (post 7/1/11)		01/19/18	PY-RTE7-20180119M	5,301.16		
			EMPLOYEE - Retirement (post 7/1/11)		01/05/18	PY-RTE7-20180105M	5,226.49		
			EMPLOYEE - Retirement		01/19/18	PY-RTF10-20180119M	2,583.42		
			EMPLOYEE - Retirement		01/05/18	PY-RTF10-20180105M	2,504.06		
99995115	01/31/18	Z214	PUBLIC SCHOOL EMPLOYEES' RETIREMENT BUYBACK RETIREMENT		01/05/18	PY-RTE7-20180119M	\$472.54	20180198	WT O
			EMPLOYEE - BUYBACK				236.27		
			EMPLOYEE - BUYBACK		01/19/18	PY-RTE7-20180119M	236.27		

Date: 02/09/18

Time: 10:07:55

Check Dates 07/12/02 - 02/08/18

Shaler Area School District

SUPPLEMENT C.1A CHECK LIST

01-31-2017 2017-2018

Page: 11

BAR055

Check # 00001000 - 99995115

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	240,042.23	47	Outstanding	305,126.92
Hand Check	0.00	0	Reconciled	2,569,631.45
Wire Transfer	2,634,716.14	16	Stop Payment	0.00
			VOIDS	0.00
				0

Shaler Area	Account Number	Amount	Vendor	Invoice #	Date
Shaler Area	10-2620.621.000.11.00	\$ 203.16	Direct Energy/Burchfield	AME75 HS7356197	1/31/2018
Shaler Area	10-2620.621.000.19.00	\$ 4,707.85	Direct Energy/Elementary School	AME75 HS7356197	1/31/2018
Shaler Area	10-2620.621.000.31.00	\$ 4,184.22	Direct Energy/High School	AME75 HS7356197	1/31/2018
Shaler Area	10-2620.621.000.12.00	\$ 916.96	Direct Energy/Jeffery	AME75 HS7356197	1/31/2018
Shaler Area	10-2620.621.000.13.00	\$ 1,028.55	Direct Energy/Marzolf	AME75 HS7356197	1/31/2018
Shaler Area	10-2620.621.000.35.00	\$ 3,637.52	Direct Energy/Middle School	AME75 HS7356197	1/31/2018
Shaler Area	10-2620.422.000.19.00	\$ 12,765.80	Duquesne Light/Elementary School	DUQ02 8993100000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.19.00	\$ 37.89	Duquesne Light/Elementary School	DUQ02 5142260000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.19.00	\$ 30.73	Duquesne Light/Elementary School	DUQ02 7193100000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.31.00	\$ 320.88	Duquesne Light/High School	DUQ02 8270640000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.31.00	\$ 563.86	Duquesne Light/High School	DUQ02 3287310000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.13.00	\$ 3,097.21	Duquesne Light/Marzolf	DUQ02 1741420000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.01.00	\$ 34.14	Duquesne Light/B&G	DUQ02 8967430000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.31.00	\$ 28,771.36	Duquesne Light/High School	DUQ02 X347850000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.35.00	\$ 16,600.42	Duquesne Light/Middle School	DUQ02 X830740000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.35.00	\$ 1,461.73	Duquesne Light/Middle School	DUQ02 5813230000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.12.00	\$ 65.11	Duquesne Light/Jeffery	DUQ02 1741420000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.01.00	\$ 518.11	Duquesne Light/B&G	DUQ02 9497700000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.14.00	\$ 55.33	Duquesne Light/Reserve	DUQ02 1402760000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.12.00	\$ 1,351.19	Duquesne Light/Jeffery	DUQ02 4611130000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.14.00	\$ 1,718.29	Duquesne Light/Reserve	DUQ02 2551500000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.11.00	\$ 4,560.70	Duquesne Light/Burchfield	DUQ02 6175200000 Jan 18	1/31/2018
Shaler Area	10-2620.422.000.13.00	\$ 1,390.52	Duquesne Light/Rogers	DUQ02 3421511700 Jan 18	1/31/2018
Shaler Area	10-2650.626.000.00.00	\$ 2,253.37	Fleet Services	FLE21 52178396	1/31/2018
Shaler Area	10-2620.424.000.31.00	\$ 111.64	Hampton/Shaler Water	HAM55 0115521320 Jan 18	1/31/2018
Shaler Area	10-2620.424.000.35.00	\$ 499.86	Hampton/Shaler Water	HAM55 0115523668 Jan 18	1/31/2018
Shaler Area	10-2620.424.000.35.00	\$ 564.41	Hampton/Shaler Water	HAM55 0115517958 Jan 18	1/31/2018
Shaler Area	10-2620.424.000.13.00	\$ 2,535.36	Hampton/Shaler Water	HAM55 0115518052 Jan 18	1/31/2018
Shaler Area	10-2620.424.000.12.00	\$ 3,651.89	Hampton/Shaler Water	HAM55 0115509582 Jan 18	1/31/2018
Shaler Area	10-2611.442.000.00.00	\$ 32.28	Laurel Capital/B&G	LAU01 59496	1/31/2018
Shaler Area	10-2380.442.000.11.00	\$ 140.48	Laurel Capital/Burchfield	LAU01 59496	1/31/2018
Shaler Area	10-2519.442.000.00.00	\$ 106.39	Laurel Capital/Central	LAU01 59496	1/31/2018
Shaler Area	10-2380.442.000.19.00	\$ 172.76	Laurel Capital/Elementary	LAU01 59496	1/31/2018

Account Number	Amount	Vendor	Invoice #	Date
Shaler Area 10-3249.442.000.31.00	\$ 32.29	Laurel Capital/High School	LAU01 59496	1/31/2018
Shaler Area 10-2380.442.000.31.00	\$ 520.37	Laurel Capital/High School	LAU01 59496	1/31/2018
Shaler Area 10-2380.442.000.12.00	\$ 127.95	Laurel Capital/Jeffery	LAU01 59496	1/31/2018
Shaler Area 10-2380.442.000.13.00	\$ 140.48	Laurel Capital/Marzolf	LAU01 59496	1/31/2018
Shaler Area 10-2380.442.000.35.00	\$ 255.90	Laurel Capital/Middle	LAU01 59496	1/31/2018
Shaler Area 10-2380.442.000.14.00	\$ 127.95	Laurel Capital/Reserve	LAU01 59496	1/31/2018
Shaler Area 10-2380.442.000.15.00	\$ 127.95	Laurel Capital/Rogers	LAU01 59496	1/31/2018
Shaler Area 10-2620.621.000.13.00	\$ 1,749.04	Peoples Natural Gas/Marzolf	PEO02 200003959182 Jan 18	1/31/2018
Shaler Area 10-2620.621.000.31.00	\$ 7,924.09	Peoples Natural Gas/High School	PEO02 200003959182 Jan 18	1/31/2018
Shaler Area 10-2620.621.000.12.00	\$ 1,684.47	Peoples Natural Gas/Jeffery	PEO02 200003959182 Jan 18	1/31/2018
Shaler Area 10-2620.621.000.19.00	\$ 9,260.73	Peoples Natural Gas/Elementary School	PEO02 200003959182 Jan 18	1/31/2018
Shaler Area 10-2620.621.000.35.00	\$ 6,089.16	Peoples Natural Gas/Middle School	PEO02 200003959182 Jan 18	1/31/2018
Shaler Area 10-2620.621.000.14.00	\$ 1,878.83	Peoples Natural Gas/Reserve	PEO02 200006921627 Jan 18	1/31/2018
Shaler Area 10-2620.621.000.14.00	\$ 1,386.98	Peoples Natural Gas/Burchfield	PEO02 Burchfield Jan 18	1/31/2018
Shaler Area 10-2620.621.000.01.00	\$ 450.50	Peoples Natural Gas/B&G	PEO02 200003958929 Jan 18	1/31/2018
Shaler Area 10-5240.930.000.00.00	\$ 14,194.42	PNC	PNC02 Jan-18	1/31/2018
Shaler Area 10-2540.610.000.00.00	\$ 6,895.00	ComDoc	COM05 5004434540	1/31/2018
Shaler Area 10-2540.610.000.00.00	\$ 194.00	ComDoc	COM05 5004434541	1/31/2018
Shaler Area 10-0475.033.000.00.00	\$ 674,875.93	Allegheny County School Health Con.	ACS01 February Benefitis	1/31/2018
Shaler Area 10-0475.036.000.00.00	\$ 39,465.70	Allegheny County School Health Con.	ACS01 February Benefitis	1/31/2018
Shaler Area 10-0475.034.000.00.00	\$ 5,050.24	Allegheny County School Health Con.	ACS01 February Benefitis	1/31/2018
Shaler Area 10-2620.538.000.00.00	\$ 195.71	Verizonwireless	VER02 9798014873	1/31/2018
Shaler Area 10-2360.530.000.00.37	\$ 5,000.00	Neopost	NEO01 Jan-18	1/31/2018
Shaler Area 10-1110.250.000.30.00	\$ 3,913.93	PA UC Fund	PEN31 4th Qtr	1/31/2018
Shaler Area 10-5240.930.000.00.00	\$ 1,344.83	Wells Fargo	WELLS1 3345598	1/31/2018
Total	\$ 880,976.42			

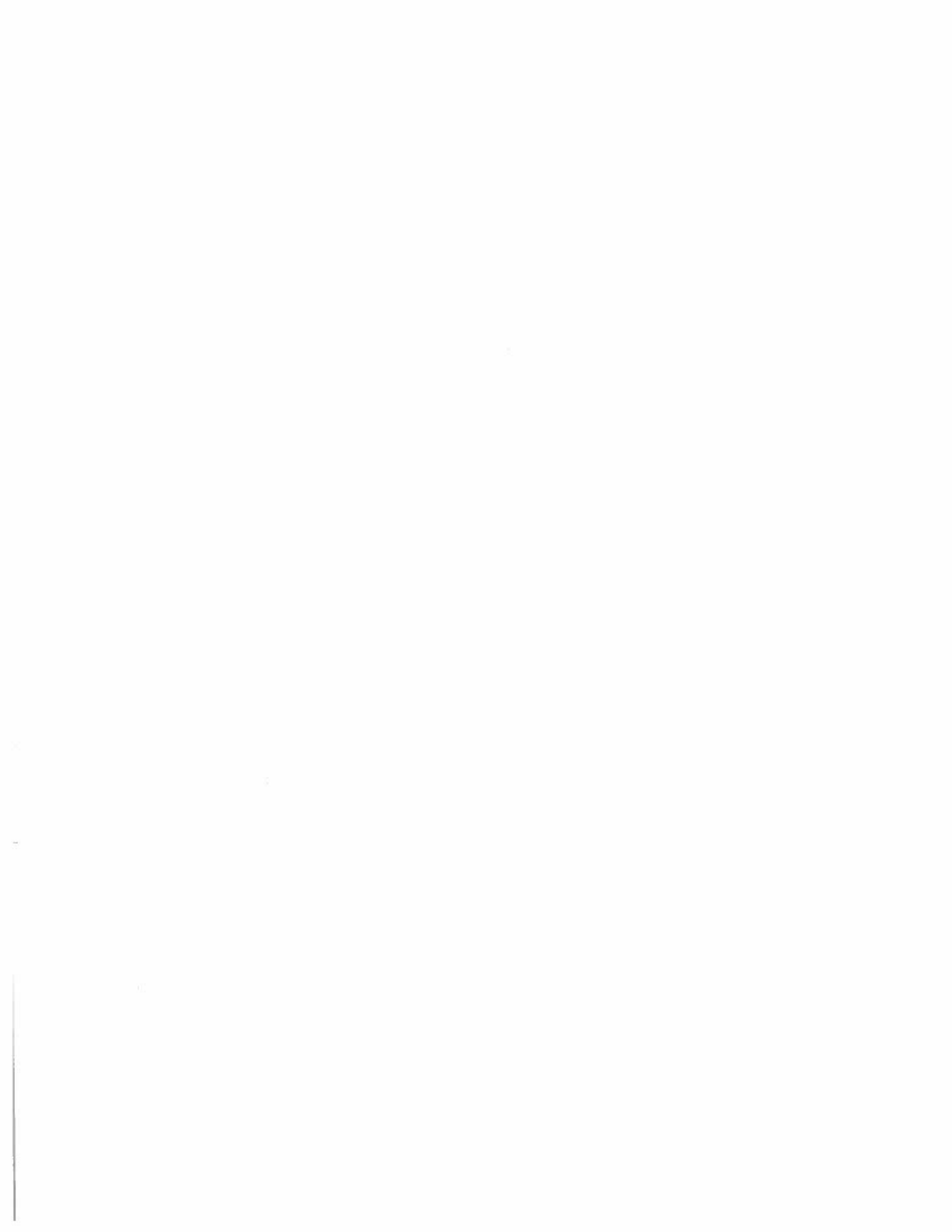
Date: 02/09/18
Time: 14:21:39

Shaler Area School District
Invoices Payables 2017-2018

Page: 1
BAR046j

17-18 Year

Vendor #	Vendor Name	Description	Acct #	Amount
DEL08	DELL MARKETING L.P.	GENERAL SUPPLIES	3100.610	\$1,383.74
NUT01	THE NUTRITION GROUP	ADMINISTRATION FEE	3100.572	\$2,470.33
	THE NUTRITION GROUP	DAIRY	3100.571	\$13,679.28
	THE NUTRITION GROUP	DIRECT EXPENSE	3100.572	\$6,947.43
	THE NUTRITION GROUP	GROCERIES	3100.571	\$67,979.84
	THE NUTRITION GROUP	LABOR COSTS	3100.572	\$70,061.94
	THE NUTRITION GROUP	MANAGEMENT FEE	3100.572	\$1,556.30
	THE NUTRITION GROUP	MANAGEMENT PAYROLL	3100.572	\$10,632.30
	THE NUTRITION GROUP	PAPER	3100.572	\$6,357.73
			Total for THE NUTRITION GROUP	\$179,685.15
			Report Total	\$181,068.89



Date:02/09/18
Time:12:08:43

Transaction Detail Report For 2017-2018

Shaler Area School District
Transaction Detail
Budget Transfers

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BAR017

Date Range 01/01/18-01/31/18

Account Number	Voucher#	Description / Vendor	Date	SRC	PO#	Invoice#	Check#	Amount
114303113 / 10-1110.430.000.31.13	10-JAN18	TRANSFER FROM 1176031 PER SL/TR	01/29/18	BT				450.00
1176031 / 10-1110.760.000.31.00	10-JAN18	TRANSFER TO 114303113 PER SL/TR	01/29/18	BT				-450.00
238058035 / 10-2380.580.000.35.00	10-JAN18	TRANSFER FROM 238061035 PER	01/29/18	BT				200.00
238061035 / 10-2380.610.000.35.00	10-JAN18	TRANSFER TO 238058035 PER SL/MM	01/29/18	BT				-200.00
262039013 / 10-2620.390.000.13.00	10-JAN18	Per SL/JK	01/29/18	BT				252.55
262039014 / 10-2620.390.000.14.00	10-JAN18	Per SL/JK	01/29/18	BT				-252.55
2620430 / 10-2620.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-17.03
2620430 / 10-2620.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-500.00
2620430 / 10-2620.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-10,000.00
2620430 / 10-2620.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-500.00
2620430 / 10-2620.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-500.00
2620430 / 10-2620.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				500.00
262043001 / 10-2620.430.000.01.00	10-JAN18	Per SL/JK	01/29/18	BT				17.03
4300123 / 10-2620.430.000.01.23	10-JAN18	Per SL/JK	01/29/18	BT				500.00
262043011 / 10-2620.430.000.11.00	10-JAN18	Per SL/JK	01/29/18	BT				10,000.00
262043035 / 10-2620.430.000.35.00	10-JAN18	Per SL/JK	01/29/18	BT				500.00
4303523 / 10-2620.430.000.35.23	10-JAN18	Per SL/JK	01/29/18	BT				-4,000.00
262043431 / 10-2620.434.000.31.00	10-JAN18	Per SL/JK	01/29/18	BT				4,000.00
262043435 / 10-2620.434.000.35.00	10-JAN18	Per SL/JK	01/29/18	BT				1,000.00
262061001 / 10-2620.610.000.01.00	10-JAN18	Per SL/JK	01/29/18	BT				-1,000.00
6100123 / 10-2620.610.000.01.23	10-JAN18	Per SL/JK	01/29/18	BT				1,300.00
263043013 / 10-2630.430.000.13.00	10-JAN18	Per SL/JK	01/29/18	BT				-1,300.00
263043014 / 10-2630.430.000.14.00	10-JAN18	Per SL/JK	01/29/18	BT				1,300.00
2650430 / 10-2650.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-1,758.50
2650433 / 10-2650.433.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-1,758.50
265061001 / 10-2650.610.000.01.00	10-JAN18	Per SL/JK	01/29/18	BT				-62.98
265061001 / 10-2650.610.000.01.00	10-JAN18	Per SL/JK	01/29/18	BT				62.98
2660430 / 10-2660.430.000.00.00	10-JAN18	Per SL/JK	01/29/18	BT				-159.00
266043012 / 10-2660.430.000.12.00	10-JAN18	Per SL/JK	01/29/18	BT				159.00
266076101 / 10-2660.761.000.01.00	10-JAN18	Per SL/JK	01/29/18	BT				190.51
266076111 / 10-2660.761.000.11.00	10-JAN18	Per SL/JK	01/29/18	BT				-190.51

Totals For Fund 10 Fund 10

Total Debits

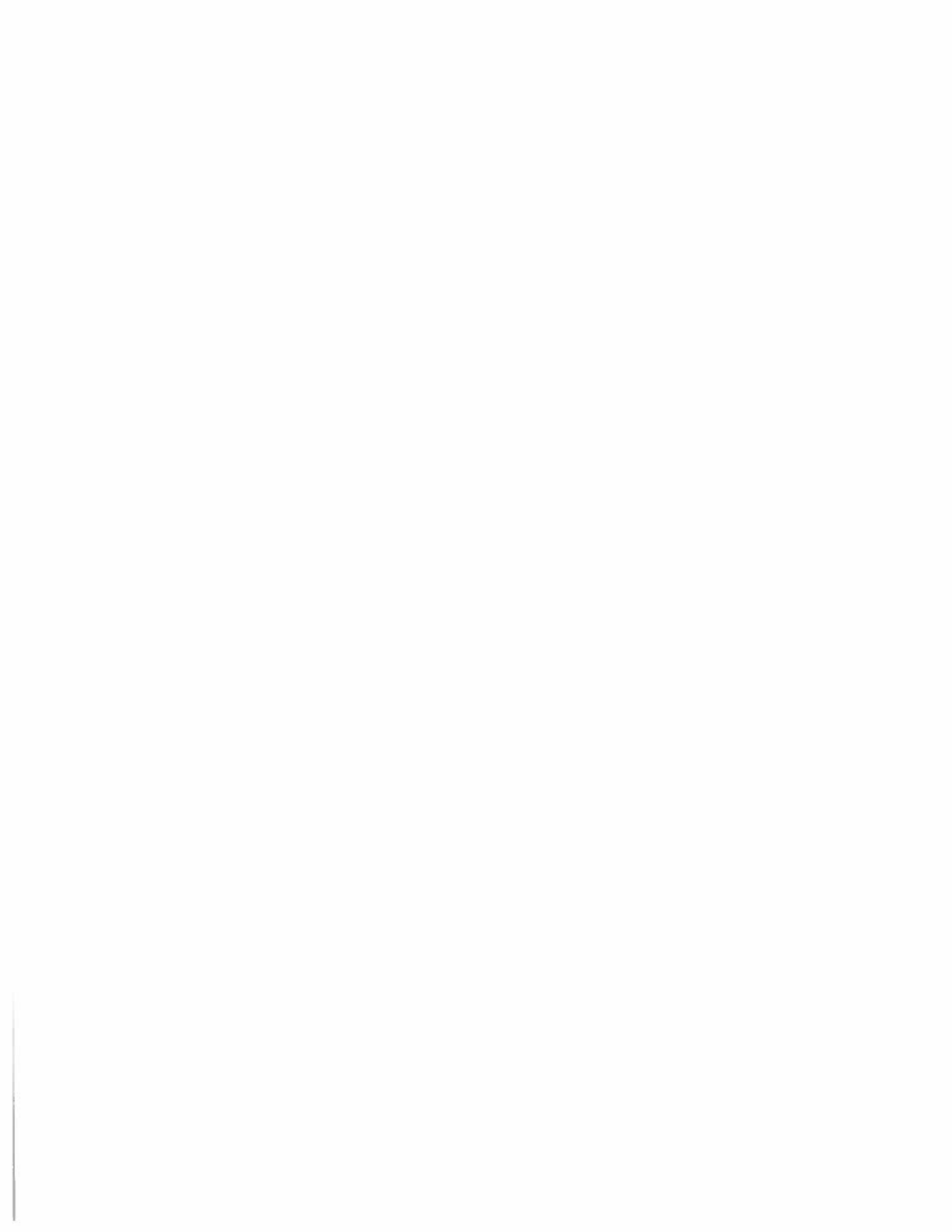
20,890.57

Total Credits

-20,890.57

30 Transaction Lines Totaling

0.00



Date: 02/09/18
 Time: 11:39:50

Shaler Area School District
 2017-2018

Ending Date: 01/31/18

Expenditure Accounts - with Activity Only

FUNCTION BOARD SUPPLEMENT

ALL	10	Fund 10	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
		1000 Instruction						
		1100 Instruction-regular Prog						
		100 Salaries	19,689,539.00	7,664,962.15	1,391,035.55	0.00	12,024,576.85	39
		200 Benefits	13,230,605.00	5,194,954.74	581,885.16	0.00	8,035,650.26	39
		300 Purchased Prof/tech Svc	55,650.00	4,319.13	0.00	0.00	51,330.87	8
		400 Purchased Property Svc	46,550.00	14,564.85	2,318.41	9,960.25	22,024.90	53
		500 Other Purchased Services	1,358,025.00	448,046.42	87,521.96	46.85	909,931.73	33
		600 Supplies	1,048,795.00	546,344.48	10,046.20	33,075.84	469,374.68	55
		700 Property	169,385.00	91,573.95	0.00	149.88	77,661.17	54
		800 Other Objects	0.00	25.00	25.00	0.00	-25.00	-999
		1100 ** Functio Total	35,598,549.00	13,964,790.72	2,072,832.28	43,232.82	21,590,525.46	39
		1200 Instruction-special Prog						
		100 Salaries	5,323,986.00	2,625,703.02	426,254.78	0.00	2,698,282.98	49
		200 Benefits	3,665,523.00	1,935,686.51	179,361.44	0.00	1,729,836.49	53
		300 Purchased Prof/tech Svc	966,014.00	299,837.04	50,391.08	0.00	666,176.96	31
		500 Other Purchased Services	1,997,263.00	445,856.06	92,885.04	0.00	1,551,406.94	22
		600 Supplies	45,807.00	30,155.50	3,475.40	222.34	15,429.16	66
		700 Property	15,750.00	4,452.79	2,044.51	3,111.28	8,185.93	48
		800 Other Objects	0.00	2,311.50	0.00	0.00	-2,311.50	-999
		1200 ** Functio Total	12,014,343.00	5,344,002.42	754,412.25	3,333.62	6,667,006.96	45
		1300 Vocational Education						
		100 Salaries	53,702.00	22,396.00	4,072.00	0.00	31,306.00	42
		200 Benefits	22,325.00	9,274.62	1,678.48	0.00	13,050.38	42
		400 Purchased Property Svc	4,000.00	0.00	0.00	0.00	4,000.00	0
		500 Other Purchased Services	1,332,000.00	1,056,120.56	1,621.71	0.00	275,879.44	79
		1300 ** Functio Total	1,412,027.00	1,087,791.18	7,372.19	0.00	324,235.82	77
		1400 Other Instruct Prog						
		100 Salaries	759,533.00	165,087.64	39,242.47	0.00	594,445.36	22
		200 Benefits	460,574.00	96,747.43	16,101.49	0.00	363,826.57	21
		300 Purchased Prof/tech Svc	15,000.00	0.00	0.00	0.00	15,000.00	0
		500 Other Purchased Services	220,500.00	43,986.37	21,284.62	0.00	176,513.63	20
		600 Supplies	13,088.00	471.20	0.00	64,809.05	-52,192.25	499
		800 Other Objects	0.00	125.00	0.00	0.00	-125.00	-999

Shaler Area School District
 2017-2018

FUNCTION BOARD SUPPLEMENT

Expenditure Accounts - with Activity Only

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
1400 ** Functio Total	1,468,695.00	306,417.64	76,628.58	64,809.05	1,097,468.31	25
1000 ** Function (E) Total	50,493,614.00	20,703,001.96	2,911,245.30	111,375.49	29,679,236.55	41
2000 Support Services						
2100 Pupil Personnel						
100 Salaries	1,546,874.00	866,425.67	143,957.42	0.00	680,448.33	56
200 Benefits	1,009,483.00	573,900.98	59,090.15	0.00	435,582.02	57
300 Purchased Prof/tech Svc	45,570.00	30,189.70	0.00	0.00	15,380.30	66
400 Purchased Property Svc	1,313.00	609.77	0.00	0.00	703.23	46
500 Other Purchased Services	7,141.00	1,961.57	486.65	323.53	4,855.90	32
600 Supplies	49,078.00	13,724.97	929.91	323.56	35,029.47	29
800 Other Objects	1,260.00	420.00	0.00	0.00	840.00	33
2100 ** Functio Total	2,660,719.00	1,487,232.66	204,464.13	647.09	1,172,839.25	56
2200 Instructional Staff Svc						
100 Salaries	596,574.00	377,238.95	67,601.12	0.00	219,335.05	63
200 Benefits	287,852.00	234,484.18	27,693.97	0.00	53,367.82	81
300 Purchased Prof/tech Svc	59,300.00	92,336.91	2,025.00	10,316.28	-43,353.19	173
400 Purchased Property Svc	4,376.00	593.74	0.00	0.00	3,782.26	14
500 Other Purchased Services	6,410.00	2,697.21	2,482.30	0.00	3,712.79	42
600 Supplies	150,475.00	126,674.38	42,130.88	21,626.24	2,174.38	99
700 Property	8,800.00	3,977.27	1,159.23	2,530.45	2,292.28	74
2200 ** Functio Total	1,113,787.00	838,002.64	143,092.50	34,472.97	241,311.39	78
2300 Administration						
100 Salaries	2,036,356.00	1,234,561.68	165,523.36	0.00	801,794.32	61
200 Benefits	1,291,958.00	738,389.67	68,175.20	0.00	553,568.33	57
300 Purchased Prof/tech Svc	416,000.00	155,245.34	8,265.25	0.00	260,754.66	37
400 Purchased Property Svc	32,450.00	26,082.42	6,542.36	0.00	6,367.58	80
500 Other Purchased Services	164,120.00	32,416.14	6,059.83	0.00	131,703.86	20
600 Supplies	25,700.00	11,375.34	186.29	1,455.77	12,868.89	50
700 Property	5,000.00	0.00	0.00	0.00	5,000.00	0
800 Other Objects	54,320.00	8,931.00	0.00	0.00	45,389.00	16
2300 ** Functio Total	4,025,904.00	2,207,001.59	254,752.29	1,455.77	1,817,446.64	55
2400 Pupil Health						
100 Salaries	520,809.00	236,272.66	38,108.66	0.00	284,536.34	45

Date: 02/09/18
 Time: 11:39:50

Shaler Area School District
 2017-2018

Ending Date: 01/31/18

Expenditure Accounts - with Activity Only

FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
10 Fund 10						
2000 Support Services						
2400 Pupil Health						
200 Benefits	353,317.00	156,550.12	15,148.86	0.00	196,766.88	44
300 Purchased Prof/tech Svc	334,675.00	96,213.44	27,798.75	0.00	238,461.56	29
400 Purchased Property Svc	893.00	1,144.47	200.99	0.00	-251.47	128
500 Other Purchased Services	336.00	18.47	18.47	0.00	317.53	6
600 Supplies	12,337.00	7,052.46	17.70	242.30	5,042.24	59
700 Property	851.00	1,063.47	0.00	0.00	-212.47	125
2400 ** Functio Total	1,223,218.00	498,315.09	81,293.43	242.30	724,660.61	41
2500 Business						
100 Salaries	413,542.00	231,706.42	30,265.40	0.00	181,835.58	56
200 Benefits	253,842.00	142,894.91	12,634.56	0.00	110,947.09	56
300 Purchased Prof/tech Svc	35,000.00	10,957.00	2,334.00	0.00	24,043.00	31
400 Purchased Property Svc	67,550.00	6,423.83	2,266.31	13,696.02	47,430.15	30
500 Other Purchased Services	13,350.00	98.29	0.00	0.00	13,251.71	1
600 Supplies	7,500.00	58,451.87	7,089.00	6,885.00	-57,836.87	871
800 Other Objects	1,100.00	575.00	0.00	0.00	525.00	52
2500 ** Functio Total	791,884.00	451,107.32	54,589.27	20,581.02	320,195.66	60
2600 Oper & Maint Of Plant						
100 Salaries	2,965,290.00	1,584,298.18	214,620.35	0.00	1,380,991.82	53
200 Benefits	1,915,157.00	1,014,489.88	87,042.22	0.00	900,667.12	53
300 Purchased Prof/tech Svc	128,402.65	59,363.78	19,329.65	0.05	69,038.82	46
400 Purchased Property Svc	1,461,051.19	852,825.70	115,787.99	94,573.75	513,651.74	65
500 Other Purchased Services	320,000.00	213,467.23	13,095.61	19,715.60	86,817.17	73
600 Supplies	643,011.16	255,604.61	71,212.13	39,140.97	348,265.58	46
700 Property	144,280.00	16,189.98	600.00	1,666.82	126,423.20	12
800 Other Objects	1,657.00	682.00	195.00	0.00	975.00	41
2600 ** Functio Total	7,578,849.00	3,996,921.36	521,882.95	155,097.19	3,426,830.45	55
2700 Student Transportation						
100 Salaries	36,008.00	10,629.47	1,280.00	0.00	25,378.53	30
200 Benefits	13,836.00	8,615.26	525.52	0.00	5,220.74	62
300 Purchased Prof/tech Svc	100,000.00	21,313.38	0.00	0.00	78,686.62	21
500 Other Purchased Services	5,056,500.00	2,044,467.16	395,600.99	0.00	3,012,032.84	40
600 Supplies	26,500.00	117,905.83	24,822.29	0.50	-91,406.33	445

Shaler Area School District
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FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
2000 Support Services						
2700 ** Functio Total	5,232,844.00	2,202,931.10	422,228.80	0.50	3,029,912.40	42
2800 Central						
100 Salaries	772,593.00	371,632.13	49,779.16	0.00	400,960.87	48
200 Benefits	480,872.00	239,099.16	21,219.09	0.00	241,772.84	50
300 Purchased Prof/tech Svc	31,100.00	17,122.72	4,401.00	2,043.75	11,933.53	62
500 Other Purchased Services	15,650.00	3,791.88	1,243.66	0.00	11,858.12	24
600 Supplies	163,600.00	107,413.21	33,882.90	2,901.56	53,285.23	67
700 Property	152,000.00	125,255.60	1,000.00	1,399.00	25,345.40	83
800 Other Objects	2,070.00	2,701.20	0.00	209.00	-840.20	141
2800 ** Functio Total	1,617,885.00	867,015.90	111,525.81	6,553.31	744,315.79	54
2900 Other Support Services						
500 Other Purchased Services	61,425.00	61,369.51	0.00	0.00	55.49	100
2900 ** Functio Total	61,425.00	61,369.51	0.00	0.00	55.49	100
2000 ** Function (E) Total	24,306,515.00	12,609,897.17	1,793,829.18	219,050.15	11,477,567.68	53
3000 Oper Of Non-instr Svc						
3200 Student Activities/ath						
100 Salaries	967,247.00	429,746.36	34,493.65	0.00	537,500.64	44
200 Benefits	105,428.00	199,944.04	13,952.43	0.00	-94,516.04	190
300 Purchased Prof/tech Svc	43,700.00	26,464.24	10,332.12	19,000.00	-1,764.24	104
400 Purchased Property Svc	25,250.00	6,530.69	1,005.86	14,830.85	3,888.46	85
500 Other Purchased Services	202,605.00	92,537.47	9,250.28	1,161.84	108,905.69	46
600 Supplies	91,650.00	72,464.70	19,395.28	11,367.14	7,818.16	91
700 Property	20,900.00	12,108.04	289.00	1,911.98	6,879.98	67
800 Other Objects	13,600.00	11,091.00	2,197.00	0.00	2,509.00	82
3200 ** Functio Total	1,470,380.00	850,886.54	90,915.62	48,271.81	571,221.65	61
3300 Community Services						
100 Salaries	40,000.00	29,796.18	5,051.01	0.00	10,203.82	74
200 Benefits	0.00	10,625.85	1,096.60	0.00	-10,625.85	-999
400 Purchased Property Svc	5,000.00	1,168.67	1,168.67	0.00	3,831.33	23
500 Other Purchased Services	700.00	1,200.00	0.00	0.00	-500.00	171
600 Supplies	10,000.00	9,336.41	0.00	76.00	587.59	94
800 Other Objects	0.00	11,393.15	2,170.98	0.00	-11,393.15	-999

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FUNCTION BOARD SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
3300 ** Functio Total	55,700.00	63,520.26	9,487.26	76.00	-7,896.26	114
3000 ** Function (E) Total	1,526,080.00	914,406.80	100,402.88	48,347.81	563,325.39	63
5000 Other Financing Uses						
5100 See 5102 And 5110						
800 Other Objects	207,086.00	18,244.95	-1,025.84	0.00	188,841.05	9
900 Other Financing Uses	268,798.00	139,077.14	0.00	0.00	129,720.86	52
5100 ** Functio Total	475,884.00	157,322.09	-1,025.84	0.00	318,561.91	33
5200 Fund Transfers						
900 Other Financing Uses	7,034,642.00	5,759,507.14	13,213.10	0.00	1,275,134.86	82
5200 ** Functio Total	7,034,642.00	5,759,507.14	13,213.10	0.00	1,275,134.86	82
5000 ** Function (E) Total	7,510,526.00	5,916,829.23	12,187.26	0.00	1,593,696.77	79
10 Fund (E) Total	83,836,735.00	40,144,135.16	4,817,664.62	378,773.45	43,313,826.39	48
Report Totals	83,836,735.00	40,144,135.16	4,817,664.62	378,773.45	43,313,826.39	48

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OBJECT SUPPLEMENT

ALL	10	Fund 10	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
		100 Salaries						
	111	Sal-administration-reg	2,268,996.00	1,428,633.93	193,756.78	0.00	840,362.07	63
	120	Sal-professional-educ	51,493.00	29,995.65	3,999.42	0.00	21,497.35	58
	121	Sal-prof-regular	24,682,998.00	10,269,257.46	1,869,178.18	0.00	14,413,740.54	42
	122	Sal-prof-substitute	585,000.00	198,782.28	31,303.26	0.00	386,217.72	34
	123	Sal-prof-extra Duty	552,100.00	154,323.74	32,236.32	0.00	397,776.26	28
	131	Sal-other Professional	269,806.00	118,128.99	18,021.30	0.00	151,677.01	44
	132	Sal-coach/sponsor/other	840,000.00	351,690.18	25,152.28	0.00	488,309.82	42
	141	Sal-technical Support	157,189.00	21,000.01	2,800.00	0.00	136,188.99	13
	151	Sal-clerical-regular	3,211,426.00	1,612,234.04	215,641.44	0.00	1,599,191.96	50
	152	Sal-clerical-sub	132,000.00	57,507.45	5,383.82	0.00	74,492.55	44
	153	Sal-clerical-overtime	60,000.00	40,320.44	1,411.68	0.00	19,679.56	67
	161	Sal-foremen-regular	147,608.00	85,034.25	11,337.90	0.00	62,573.75	58
	171	Sal-maint-regular	578,211.00	326,636.76	44,330.20	0.00	251,574.24	56
	173	Sal-maintenance-overtime	15,000.00	13,988.46	3,381.58	0.00	1,011.54	93
	182	Sal-summer Subs	82,000.00	24,287.17	0.00	0.00	57,712.83	30
	191	Sal-custodial-regular	1,954,226.00	1,049,307.20	146,048.80	0.00	904,918.80	54
	192	Sal-custodial-sub	45,000.00	32,550.02	3,112.75	0.00	12,449.98	72
	193	Sal-custodial-overtime	89,000.00	36,778.48	4,189.22	0.00	52,221.52	41
	100	Object (E) Total	35,722,053.00	15,850,456.51	2,611,284.93	0.00	19,871,596.49	44
	200	Benefits						
	211	Medical Insurance	7,309,237.00	3,639,559.65	-1,166.13	0.00	3,669,677.35	50
	212	Dental Insurance	434,758.00	223,610.34	0.00	0.00	211,147.66	51
	213	Life Insurance	69,169.00	38,221.76	0.00	0.00	30,947.24	55
	215	Eye Care Insurance	73,354.00	36,758.96	0.00	0.00	36,595.04	50
	219	Other Health Benefits	171,500.00	60,900.00	11,450.00	0.00	110,600.00	36
	220	Social Security	2,721,784.00	1,193,687.28	196,508.56	0.00	1,528,096.72	44
	230	Retirement	11,555,726.00	5,136,106.41	846,557.80	0.00	6,419,619.59	44
	240	Tuition Reimbursement	6,000.00	8,000.00	0.00	0.00	-2,000.00	133
	250	Unemployment Comp	160,000.00	17,346.04	3,913.93	0.00	142,653.96	11
	260	Workers Compensation	286,101.00	158,895.47	26,195.74	0.00	127,205.53	56
	280	Other Post Employment Benefits	100,000.00	5,375.00	0.00	0.00	94,625.00	5
	281	RETIREE REIMBURSEMENT	201,143.00	37,196.44	2,145.27	0.00	163,946.56	18
	290	Other Benefits	2,000.00	0.00	0.00	0.00	2,000.00	0
	200	Object (E) Total	23,090,772.00	10,555,657.35	1,085,605.17	0.00	12,535,114.65	46

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Expenditure Accounts - with Activity Only

OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
300 Purchased Prof/tech Svc						
322 Prof Education Serv-iu	771,650.00	290,921.51	37,081.14	9,526.28	471,202.21	39
323 Professional Educational	0.00	117,170.20	39,901.19	0.00	-117,170.20	-999
324 Conference Training	15,400.00	49,663.97	2,085.00	1,060.00	-35,323.97	329
329 Professional Educational	0.00	12,547.50	1,207.50	0.00	-12,547.50	-999
330 Purch Other Prof Svc	1,306,899.00	252,924.46	19,065.25	20,773.75	1,033,200.79	21
332 Delinquent	0.00	13,064.57	2,946.50	0.00	-13,064.57	-999
333 Tax Appeal-legal	0.00	9,942.95	2,428.50	0.00	-9,942.95	-999
334 Tax Collection Fees -bp	0.00	240.50	0.00	0.00	-240.50	-999
340 Purch Technical Svc	3,360.00	2,534.00	0.00	0.00	826.00	75
350 Security/safety Services	129,700.00	60,955.02	20,161.77	0.00	68,744.98	47
390 Purch Other Prof Svc	3,402.65	3,398.00	0.00	0.05	4.60	100
300 Object (E) Total	2,230,411.65	813,362.68	124,876.85	31,360.08	1,385,688.89	38
400 Purchased Property Svc						
410 Cleaning Services	5,750.00	3,124.15	677.40	1,330.85	1,295.00	77
411 Disposal Services	57,709.00	22,097.94	7,212.70	33,993.74	1,617.32	97
415 Laundry/linen Svc/dry Cl	263.00	0.00	0.00	0.00	263.00	0
422 Electricity	865,000.00	557,654.40	73,423.82	0.00	307,345.60	64
424 Water & Sewage	146,000.00	81,334.11	8,259.36	0.00	64,665.89	56
430 Repairs/maintenance	322,000.03	145,234.08	21,013.70	73,181.06	103,584.89	68
433 Repairs & Maintenance Srvcs	23,326.37	15,923.75	3,762.03	4,711.77	2,690.85	88
434 MAINT. REPAIRS KITCHEN	52,596.95	10,177.28	3,361.46	1,779.15	40,640.52	23
438 Maint&repair Infor Tech	52,146.00	33,408.06	2,059.00	1,730.00	17,007.94	67
440 Rentals	2,876.00	0.00	0.00	0.00	2,876.00	0
442 Rental-equip&vehicles	116,765.84	40,990.37	9,521.12	16,334.30	59,441.17	49
443 Rental-Capital Equip	4,000.00	0.00	0.00	0.00	4,000.00	0
400 Object (E) Total	1,648,433.19	909,944.14	129,290.59	133,060.87	605,428.18	63
500 Other Purchased Services						
510 Student Transport Svc	297,888.00	79,407.37	200.00	1,161.84	217,318.79	27
513 Stdnt Tran Svcc-cont	4,946,000.00	2,044,272.16	395,600.99	0.00	2,901,727.84	41
515 Stdnt Tran Svcc-public	500.00	195.00	0.00	0.00	305.00	39
516 Stdnt Tran Svcc-iu	85,000.00	0.00	0.00	0.00	85,000.00	0
521 Blanket Insurance	195,000.00	160,063.00	0.00	0.00	34,937.00	82
522 Auto Liability Ins	17,000.00	6,783.00	0.00	0.00	10,217.00	40

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OBJECT SUPPLEMENT

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
10 Fund 10						
500 Other Purchased Services						
523 General Prop/liab Ins	36,000.00	9,906.00	0.00	0.00	26,094.00	28
524 Insurance Deductibles	25,000.00	0.00	0.00	0.00	25,000.00	0
525 Bonding Insurance	12,000.00	0.00	0.00	0.00	12,000.00	0
529 Umbrella Insurance	30,000.00	22,900.00	0.00	0.00	7,100.00	76
530 Communications	51,000.00	20,789.53	5,000.00	0.00	30,210.47	41
538 Transport/telecommunications	73,000.00	44,776.33	12,616.99	19,715.60	8,508.07	88
549 ADVERTISING	15,000.00	2,367.26	223.08	0.00	12,632.74	16
561 Tuition/lea W/i State	693,000.00	69,023.90	1,755.90	0.00	623,976.10	10
562 Tuition Payments To Charter	1,350,000.00	499,986.84	86,985.64	0.00	850,013.16	37
563 Tuition/private Sch	114,250.00	0.00	0.00	0.00	114,250.00	0
564 Tuition To Avts	1,332,000.00	1,056,120.56	1,621.71	0.00	275,879.44	79
566 Tuition To Comm. Coll. & Tech	10,000.00	22,618.81	0.00	0.00	-12,618.81	226
567 Tuition To Appr Priv Sch (APS)	825,000.00	190,289.95	57,154.99	0.00	634,710.05	23
568 Tuition-PA Priv Res Reh Inst	351,750.00	90,541.60	52,421.53	0.00	261,208.40	26
569 Tuition - Other	31,500.00	0.00	0.00	0.00	31,500.00	0
580 Travel	37,754.00	9,354.16	2,190.00	0.00	28,399.84	25
581 Travel Conference	17,280.00	5,785.69	2,715.76	0.00	11,494.31	33
582 Travel Teachers Inter District	2,000.00	1,396.02	1,283.95	0.00	603.98	70
583 Travel w/students	1,700.00	417.40	98.44	0.00	1,282.60	25
584 Travel Inter-District	9,870.00	4,941.42	1,418.91	0.00	4,928.58	50
590 Misc Purchased Services	1,575.00	1,176.47	0.00	323.53	75.00	95
591 Security/police Svc	70,808.00	20,058.36	2,296.67	0.00	50,749.64	28
595 Iu Payments/withheld	61,425.00	61,369.51	0.00	0.00	55.49	100
598 Camp Food Service	2,250.00	1,370.91	0.00	0.00	879.09	61
599 Misc Purchased Services	60,475.00	22,123.09	7,966.56	46.85	38,305.06	37
500 Object (E) Total	10,756,025.00	4,448,034.34	631,551.12	21,247.82	6,286,742.84	42
600 Supplies						
610 General Supplies	837,353.00	432,844.83	50,814.21	81,167.05	323,341.12	61
611 Uniforms	29,946.16	23,495.39	11,005.88	888.65	5,562.12	81
617 Supplies	120,000.00	35,968.80	0.00	0.00	84,031.20	30
618 Software, Supplies & Licensing	431,940.00	303,028.93	37,855.76	11,304.60	117,606.47	73
621 Natural Gas	266,000.00	116,191.90	46,621.44	0.00	149,808.10	44
626 Gasoline	55,000.00	125,332.97	27,075.66	0.00	-70,332.97	228
640 Books	497,802.00	278,629.34	28,227.01	81,335.62	137,837.04	72
648 Books&periodicals On Elec	49,500.00	41,482.80	11,588.02	7,430.35	586.85	99

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OBJECT SUPPLEMENT

Expenditure Accounts - with Activity Only

	Adjusted Budget	YTD Expended	Current Expended	Current Encumbrances	Remaining Balance	Used
ALL						
10 Fund 10						
600 Object (E) Total	2,287,541.16	1,356,974.96	213,187.98	182,126.27	748,439.93	67
700 Property						
750 Equip-original & Addl	212,218.50	165,660.68	3,044.51	4,663.59	41,894.23	80
751 Non-capital Equipment -	14,400.00	0.00	0.00	656.31	13,743.69	5
752 Capital Equipment - Original	13,000.00	12,930.00	0.00	0.00	70.00	99
754 Capital Equipment - Food	15,000.00	0.00	0.00	0.00	15,000.00	0
758 Capital New Hardware Software	123,385.00	56,035.40	710.34	365.25	66,984.35	46
760 Equipment-replacement	28,282.50	15,071.69	289.00	2,742.76	10,468.05	63
761 Non-capital Equipment	45,380.00	1,259.98	600.00	1,010.51	43,109.51	5
763 Capital Vehicles	0.00	0.00	0.00	0.00	0.00	-999
764 Capital Equipment Food Service	26,500.00	2,000.00	0.00	0.00	24,500.00	8
768 Capital Eq Harware Software	38,800.00	1,663.35	448.89	1,330.99	35,805.66	8
700 Object (E) Total	516,966.00	254,621.10	5,092.74	10,769.41	251,575.49	51
800 Other Objects						
810 Dues & Fees	64,507.00	26,861.70	2,417.00	209.00	37,436.30	42
831 Interest-loan/lease Agr	14,647.00	0.00	0.00	0.00	14,647.00	0
838 INTEREST - LEASE	0.00	4,646.96	0.00	0.00	-4,646.96	-999
839 Interest-other Obligations	67,439.00	0.00	0.00	0.00	67,439.00	0
860 Grants-community Svc	9,500.00	11,393.15	2,170.98	0.00	-1,893.15	120
880 Refund/prior Yr Recpt	125,000.00	13,597.99	-1,025.84	0.00	111,402.01	11
800 Object (E) Total	281,093.00	56,499.80	3,562.14	209.00	224,384.20	20
900 Other Financing Uses						
910 Redemption Of Principal	25,000.00	121,137.53	0.00	0.00	-96,137.53	485
911 Lease Pmts/principle	243,798.00	17,939.61	0.00	0.00	225,858.39	7
930 Fund Transfers	7,034,642.00	5,759,507.14	13,213.10	0.00	1,275,134.86	82
900 Object (E) Total	7,303,440.00	5,898,584.28	13,213.10	0.00	1,404,855.72	81
10 Fund (E) Total	83,836,735.00	40,144,135.16	4,817,664.62	378,773.45	43,313,826.39	48
Report Totals	83,836,735.00	40,144,135.16	4,817,664.62	378,773.45	43,313,826.39	48

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Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
10 Fund 10						
6000 Revenue - Local Sources						
6111 Cur Real Estate Tax						
001 Etna	2,327,287.00	0.00	2,726,110.28	46,232.60	-398,823.28	117
002 Millvale	1,888,176.00	0.00	1,651,723.85	65,941.50	236,452.15	87
003 Reserve	3,205,508.00	0.00	3,047,238.62	62,431.58	158,269.38	95
004 Shaler	36,523,555.00	0.00	35,106,535.04	686,310.18	1,417,019.96	96
6111 Function (R) Total	43,944,526.00	0.00	42,531,607.79	860,915.86	1,412,918.21	96
6113 Public Utility Realty Tx						
000 TO BE DISTRIBUTED	54,000.00	0.00	49,843.08	0.00	4,156.92	92
6113 Function (R) Total	54,000.00	0.00	49,843.08	0.00	4,156.92	92
6143 Cur Act 511 Opt Tax						
001 Etna	4,000.00	0.00	1,878.17	3.68	2,121.83	46
002 Millvale	3,000.00	0.00	2,568.64	0.00	431.36	85
003 Reserve	500.00	0.00	250.93	3.59	249.07	50
004 Shaler	12,680.00	0.00	11,149.54	531.16	1,530.46	87
6143 Function (R) Total	20,180.00	0.00	15,847.28	538.43	4,332.72	78
6151 Cur Earned Income Tax						
001 Etna	327,000.00	0.00	160,041.55	81,681.35	166,958.45	48
002 Millvale	316,000.00	0.00	159,987.16	79,571.66	156,012.84	50
003 Reserve	348,000.00	0.00	207,380.64	98,881.91	140,619.36	59
004 Shaler	4,109,000.00	0.00	1,617,472.80	-7,109.03	2,491,527.20	39
6151 Function (R) Total	5,100,000.00	0.00	2,144,882.15	253,025.89	2,955,117.85	42
6153 Real Estate Transfers						
000 TO BE DISTRIBUTED	403,600.00	0.00	297,640.11	37,492.91	105,959.89	73
6153 Function (R) Total	403,600.00	0.00	297,640.11	37,492.91	105,959.89	73
6411 Del Real Estate Tax						
001 Etna	150,000.00	0.00	78,698.07	2,575.93	71,301.93	52
002 Millvale	150,000.00	0.00	153,588.05	33,584.28	-3,588.05	102
003 Reserve	150,000.00	0.00	116,472.39	171.95	33,527.61	77
004 Shaler	1,014,500.00	0.00	697,394.36	16,734.13	317,105.64	68
6411 Function (R) Total	1,464,500.00	0.00	1,046,152.87	53,066.29	418,347.13	71

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Shaler Area School District
 2017-2018
 Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6451 Del Earned Income Tax						
002 Millvale	15,000.00	0.00	21,906.79	17,789.97	-6,906.79	146
003 Reserve	1,000.00	0.00	8,452.00	0.00	-7,452.00	845
004 Shaler	29,000.00	0.00	0.00	0.00	29,000.00	0
6451 Function (R) Total	45,000.00	0.00	30,358.79	17,789.97	14,641.21	67
6510 Earnings On Investments						
000 TO BE DISTRIBUTED	60,270.00	0.00	159,837.33	28,372.36	-99,567.33	265
6510 Function (R) Total	60,270.00	0.00	159,837.33	28,372.36	-99,567.33	265
6710 Admission-student Events						
000 TO BE DISTRIBUTED	51,000.00	0.00	50,345.66	-1,015.34	654.34	98
6710 Function (R) Total	51,000.00	0.00	50,345.66	-1,015.34	654.34	98
6740 Athletic Physicals						
000 TO BE DISTRIBUTED	1,500.00	0.00	250.00	0.00	1,250.00	16
6740 Function (R) Total	1,500.00	0.00	250.00	0.00	1,250.00	16
6832 IDEA Federal Pass Through						
000 TO BE DISTRIBUTED	850,000.00	0.00	0.00	0.00	850,000.00	0
6832 Function (R) Total	850,000.00	0.00	0.00	0.00	850,000.00	0
6890 Other Revenue From						
000 TO BE DISTRIBUTED	0.00	0.00	129,733.85	0.00	-129,733.85	-999
6890 Function (R) Total	0.00	0.00	129,733.85	0.00	-129,733.85	-999
6910 Rentals						
005 Athletic Fields	12,000.00	0.00	12,332.50	5,000.00	-332.50	102
006 Classrooms	18,000.00	0.00	6,000.00	2,000.00	12,000.00	33
007 Gymnasiums	0.00	0.00	5,783.61	0.00	-5,783.61	-999
6910 Function (R) Total	30,000.00	0.00	24,116.11	7,000.00	5,883.89	80
6920 Contrib. & Donations From						
000 TO BE DISTRIBUTED	29,089.00	0.00	18,819.00	1,000.00	10,270.00	64
6920 Function (R) Total	29,089.00	0.00	18,819.00	1,000.00	10,270.00	64

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Shaler Area School District
 2017-2018

Ending Date: 01/31/18

Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
6000 Revenue - Local Sources						
6980 Rev From Community Act						
000 TO BE DISTRIBUTED	32,000.00	0.00	33,375.25	17,277.50	-1,375.25	104
095 Fitness Program	25,513.00	0.00	4,201.00	0.00	21,312.00	16
6980 Function (R) Total	57,513.00	0.00	37,576.25	17,277.50	19,936.75	65
6991 Refunds						
000 TO BE DISTRIBUTED	0.00	0.00	13,044.00	0.00	-13,044.00	-999
6991 Function (R) Total	0.00	0.00	13,044.00	0.00	-13,044.00	-999
6999 All Other Revenues Not						
000 TO BE DISTRIBUTED	18,000.00	0.00	21,440.92	78.37	-3,440.92	119
6999 Function (R) Total	18,000.00	0.00	21,440.92	78.37	-3,440.92	119
6000 Function (R) Total	52,129,178.00	0.00	46,571,495.19	1,275,542.24	5,557,682.81	89
7000 Revenue - State Sources						
7110 Basic Instr Subsidies						
000 TO BE DISTRIBUTED	11,228,110.00	0.00	4,610,123.41	0.00	6,617,986.59	41
7110 Function (R) Total	11,228,110.00	0.00	4,610,123.41	0.00	6,617,986.59	41
7160 1305 & 1306 Tuition						
000 TO BE DISTRIBUTED	70,000.00	0.00	0.00	0.00	70,000.00	0
7160 Function (R) Total	70,000.00	0.00	0.00	0.00	70,000.00	0
7271 Sp Ed-reg Program						
000 TO BE DISTRIBUTED	3,399,197.00	0.00	1,776,085.81	516,613.00	1,623,111.19	52
7271 Function (R) Total	3,399,197.00	0.00	1,776,085.81	516,613.00	1,623,111.19	52
7310 Subsidy/transportation						
000 TO BE DISTRIBUTED	1,780,000.00	0.00	0.00	0.00	1,780,000.00	0
7310 Function (R) Total	1,780,000.00	0.00	0.00	0.00	1,780,000.00	0
7311 TRANSPORTATION						
000 TO BE DISTRIBUTED	0.00	0.00	908,184.00	0.00	-908,184.00	-999
7311 Function (R) Total	0.00	0.00	908,184.00	0.00	-908,184.00	-999

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Shaler Area School District
 2017-2018

Ending Date: 01/31/18

Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
7000 Revenue - State Sources						
7312 TRANSPORTATION SUB						
000 TO BE DISTRIBUTED	0.00	0.00	74,498.00	0.00	-74,498.00	-999
7312 Function (R) Total	0.00	0.00	74,498.00	0.00	-74,498.00	-999
7320 Subsidy/rental & Sf Pmt						
000 TO BE DISTRIBUTED	300,000.00	0.00	-158,740.50	0.00	458,740.50	-52
7320 Function (R) Total	300,000.00	0.00	-158,740.50	0.00	458,740.50	-52
7330 Subs/medical & Dental						
000 TO BE DISTRIBUTED	85,000.00	0.00	-84,780.87	0.00	169,780.87	-99
7330 Function (R) Total	85,000.00	0.00	-84,780.87	0.00	169,780.87	-99
7340 Property Tax Relief Pmt						
000 TO BE DISTRIBUTED	2,040,513.00	0.00	2,040,512.82	0.00	0.18	100
7340 Function (R) Total	2,040,513.00	0.00	2,040,512.82	0.00	0.18	100
7360 Safe Schools						
000 TO BE DISTRIBUTED	0.00	0.00	-10,000.00	0.00	10,000.00	-999
7360 Function (R) Total	0.00	0.00	-10,000.00	0.00	10,000.00	-999
7505 READY TO LEARN GRANT						
000 TO BE DISTRIBUTED	706,470.00	0.00	0.00	0.00	706,470.00	0
7505 Function (R) Total	706,470.00	0.00	0.00	0.00	706,470.00	0
7810 Social Security Subsidy						
000 TO BE DISTRIBUTED	1,360,892.00	0.00	150,547.71	0.00	1,210,344.29	11
7810 Function (R) Total	1,360,892.00	0.00	150,547.71	0.00	1,210,344.29	11
7820 Retirement Subsidy						
000 TO BE DISTRIBUTED	6,008,978.00	0.00	916,639.72	0.00	5,092,338.28	15
7820 Function (R) Total	6,008,978.00	0.00	916,639.72	0.00	5,092,338.28	15
7000 Function (R) Total	26,979,160.00	0.00	10,223,070.10	516,613.00	16,756,089.90	37

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Shaler Area School District
 2017-2018

Ending Date: 01/31/18

Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
ALL						
10 Fund 10						
8000 Revenue - Federal Source						
8514 Nclb-title I-improving						
000 TO BE DISTRIBUTED	600,000.00	0.00	765.19	41,438.57	599,234.81	0
8514 Function (R) Total	600,000.00	0.00	765.19	41,438.57	599,234.81	0
8515 Nclb-title Ii-preparing						
000 TO BE DISTRIBUTED	140,000.00	0.00	9,562.57	9,562.57	130,437.43	6
8515 Function (R) Total	140,000.00	0.00	9,562.57	9,562.57	130,437.43	6
8516 Title I Program Improvement						
000 TO BE DISTRIBUTED	0.00	0.00	1,072.40	0.00	-1,072.40	-999
8516 Function (R) Total	0.00	0.00	1,072.40	0.00	-1,072.40	-999
8517 Nclb-title Iv-21st Century Sch						
000 TO BE DISTRIBUTED	0.00	0.00	929.50	929.50	-929.50	-999
8517 Function (R) Total	0.00	0.00	929.50	929.50	-929.50	-999
8690 Other Restricted Fed						
000 TO BE DISTRIBUTED	0.00	0.00	500.00	0.00	-500.00	-999
8690 Function (R) Total	0.00	0.00	500.00	0.00	-500.00	-999
8810 Medical Assistance-access						
000 TO BE DISTRIBUTED	200,000.00	0.00	8,921.31	0.00	191,078.69	4
8810 Function (R) Total	200,000.00	0.00	8,921.31	0.00	191,078.69	4
8820 Medical Assistance-title 19						
000 TO BE DISTRIBUTED	0.00	0.00	-6,606.06	0.00	6,606.06	-999
8820 Function (R) Total	0.00	0.00	-6,606.06	0.00	6,606.06	-999
8000 Function (R) Total	940,000.00	0.00	15,144.91	51,930.64	924,855.09	1
9000 Other Financing Sources						
9999 Fund Balance						
000 TO BE DISTRIBUTED	3,788,397.00	0.00	0.00	0.00	3,788,397.00	0

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Shaler Area School District
 2017-2018

Ending Date: 01/31/18

Revenue Accounts - with Activity Only

Revenues Board Supplement

	Anticipated Revenue	Adjustments	YTD Revenue Received	Current Revenue Received	Remaining Balance	Used
9999 Function (R) Total	3,788,397.00	0.00	0.00	0.00	3,788,397.00	0
9000 Function (R) Total	3,788,397.00	0.00	0.00	0.00	3,788,397.00	0
10 Fund (R) Total	83,836,735.00	0.00	56,809,710.20	1,844,085.88	27,027,024.80	67
Report Totals	83,836,735.00	0.00	56,809,710.20	1,844,085.88	27,027,024.80	67

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

Jan-18

GENERAL FUND

Beginning Balance January 1, 2018		\$31,731,228.61
Receipts	\$1,815,990.75	
Disbursements	\$4,638,198.39	
Ending Balance January 31, 2018		\$28,909,020.97

SUMMARY OF INVESTMENTS - GENERAL FUND

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	1.10%	LIQUID	\$3,007,532.26
PSDLAF	FLEX	1.25%	LIQUID	\$9,800,000.00
PSDLAF	FLEX	1.30%	LIQUID	\$1,700,000.00
PSDLAF	FLEX	1.40%	LIQUID	\$11,500,000.00
PLGIT	CLASS	1.15%	LIQUID	\$250,522.88
PLGIT	I - CLASS	1.30%	LIQUID	\$1,816,535.73
PLGIT	PLUS	1.26%	LIQUID	\$6,473.09
PLGIT	CD	1.30%	2/9/2018	\$247,000.00
PLGIT	CD	1.30%	2/9/2018	\$247,000.00
PLGIT	CD	1.60%	7/11/2018	\$246,000.00
PLGIT	CD	1.60%	7/11/2018	\$246,000.00
PLGIT	CD	1.60%	7/11/2018	\$246,000.00
Total				\$29,313,063.96

FUND PROFILES & INVESTMENTS

Jan-18

Page 2

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

Beginning Balance January 1, 2018			\$343,648.24
Receipts	\$321.13		
Disbursements	\$0.00		
Ending Balance January 31, 2018			\$343,969.37

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	1.10%	LIQUID	\$343,648.24
TOTAL				\$343,648.24

CAFETERIA FUND

Beginning Balance January 1, 2018			\$162,332.49
Receipts	\$191,041.04		
Disbursements	\$0.00		
Ending Balance January 31, 2018			\$353,373.53

<i>Financial Institution</i>	<i>Investment Type</i>	<i>Interest Rate</i>	<i>Maturity</i>	<i>Amount</i>
PSDLAF	MAX	1.10%	LIQUID	\$353,112.63
Total				\$353,112.63

FUND PROFILES & INVESTMENTS

Jan-18

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BOND FUND

Beginning Balance January 1, 2018		\$10,311,523.93
Receipts	\$9,647.14	
Disbursements	\$602,196.07	
Ending Balance January 31, 2018		\$9,718,975.00

SUMMARY OF INVESTMENTS - BOND FUND

Financial Institution	Investment Type	Interest Rate	Maturity	Amount
PSDLAF	FLEX	1.10%	LIQUID	\$314,871.60
PSDLAF	FLEX	1.10%	LIQUID	\$25,536.40
PSDLAF	FLEX	1.25%	LIQUID	\$4,500,000.00
PSDLAF	FLEX	1.35%	LIQUID	\$4,000,000.00
PSDLAF	FLEX	1.40%	LIQUID	\$1,000,000.00
Total				\$9,840,408.00

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Shaler Area School District
Invoices Payables 2017-2018

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17-18 Year

Vendor #	Vendor Name	Description	Acct #	Amount
A1E	A-1 ELECTRIC	SCOTT PRIMARY - ELECTRICAL CONTRACT	4600.330	\$74,469.25
BOV59	BOVA CORPORATION	SCOTT PRIMARY - FOOD SERVICE EQUIPMENT	4600.330	\$32,490.47
EAS07	EAST WEST MANUFACTURING & SUPPLY CO	SCOTT PRIMARY - EAST WEST MANUFACTURING	4600.330	\$109,365.75
HHS53	HHS DR	SCOTT PRIMARY - ARCHITECT	4600.330	\$14,156.00
MAS38	MASSARO CM SERVICES, LLC	SCOTT PRIMARY - CONSTRUCTION MANAGEMENT	4600.330	\$25,277.61
NEL17	NELLO CONSTRUCTION	SCOTT PRIMARY - GENERAL CONSTRUCTION	4600.330	\$391,601.35
RHG19	RHODES GROUP	PURCH OTHER PROF SVC	4600.390	\$13,295.00
SSH39	SATELLITE SHELTERS, INC. - CLEVELAND	SCOTT PRIMARY - Rental Of Land & Bldg	4600.441	\$875.00
			Report Total	\$661,530.43

Supplement C.2 – Cafeteria Operating Statement December

	December <u>2017</u>	YTD <u>2017</u>	December <u>2016</u>	YTD <u>2016</u>	Change <u>From 2016</u>
<u>Operating Income:</u>					
Breakfast Sales	3,336.00	17,218.05	2,887.35	12,844.95	4,373.10
Lunch Sales	44,425.75	219,487.00	44,194.80	218,110.85	1,376.15
Ala Carte Sales	33,326.95	172,944.40	34,028.00	170,894.15	2,050.25
Special Function Sales	3,796.67	33,690.12	5,078.66	34,734.93	(1,044.81)
Total Operating Income	84,885.37	443,339.57	86,188.81	436,584.88	6,754.69
<u>Operating Expenses:</u>					
Salaries & Benefits	73,165.14	398,575.77	72,033.05	404,126.11	(5,550.34)
Budgeted Other Cost	17,632.20	112,504.97	18,557.44	91,521.87	20,983.10
Food	64,783.46	309,467.16	72,452.47	311,714.23	(2,247.07)
Paper & Cleaning	5,425.73	35,196.94	6,455.58	35,169.04	27.90
PTO Day Accrual	2,000.00	8,000.00	2,000.00	8,000.00	-
Total Operating Expenses	163,006.53	863,744.84	171,498.54	850,531.25	13,213.59
L4L Credit Labor Credit		(720.95)	(5,161.96)	(5,932.46)	5,211.51
Net Operating Income (Loss)	(78,121.16)	(419,684.32)	(80,147.77)	(408,013.91)	(11,670.41)
<u>Non-Operating Income:</u>					
Federal & State Subsidy	76,014.59	387,230.41	74,848.48	378,230.29	9,000.12
Reimbursement Adjustment		10,850.23			10,850.23
Actual Net Income (Loss)	(2,106.57)	(21,603.68)	(5,299.29)	(29,783.62)	8,179.94
<u>Breakfast Serving Days</u>					
Breakfasts Served Days	16	81	16	80	1
Breakfasts Served	7,921	40,449	7,204	34,029	6,420
Average Brk/ Day	495	499	450	425	74
<u>Lunch Serving Days</u>					
Lunches Served Days	16	82	16	81	1
Lunches Served	36,127	181,546	35,692	179,398	2,148
Average Lunches per Day	2,258	2,214	2,231	2,215	(1)
Ala Carte Sales Days	16	82	16	81	1
Ala Carte Sales	33,326.95	172,944.40	34,028.00	170,894.00	2,050
Average Ala Carte per Day	2,082.93	2,109.08	2,127.00	2,110.00	(1)

**Shaler Area School District
Financial Statements
June 30, 2017**

**Shaler Area School District
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Independent Auditor's Report

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Shaler Area School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

Report on the Financial Statements (Cont'd)

Auditor's Responsibility (Cont'd)

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area School District, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

Report on the Financial Statements (Cont'd)

Other Matters (Cont'd)

Other Information (Cont'd)

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2018, on our consideration of Shaler Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shaler Area School District's internal control over financial reporting and compliance.

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
February 8, 2018

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

The discussion and analysis of Shaler Area School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2017. The intent of this discussion and analysis is to look at the School District's financial performance as a whole. Readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the School District's financial performance.

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

Financial Highlights

The School District realized more favorable results than originally estimated. At year end, the total general fund balance of \$9.3M was an increase of \$5.9M from the previous year's \$3.387M.

Several practices had been implemented to aid the School District to operate in a fiscally prudent manner and will continue through the 2017/2018 fiscal year. Rising PSERS costs, debt service increases, capital improvements and flat level funding from state and federal resources are opposing forces that will be competing for financial resources in the next several years.

In summary, the 2016/2017 financial results are due to a number of items, including a strict enforcement of curtailing expenditures. As a result of the budget restrictions, there has been substantial savings in supplies, equipment and professional fees. In addition, the results show sizeable savings in benefits. The reduction of benefits included medical coverage as a result of lower rates than budgeted. Utility savings were also recognized in the area of natural gas, along with savings in transportation costs, including fuel. Overall on the revenue side, the School District experienced higher than anticipated receipts due to a number of factors. The School District's largest revenue source by far is derived locally at 65% of the total actual revenue. Within the local revenue, current real estate taxes make up the largest portion, in which the School District collected \$42.8M, or 53% of total general fund revenue. Current and delinquent real estate and earned income taxes were higher than budgeted.

Notably, state revenue, excluding their portion of the pension obligation, showed a decrease in the state for the School District's debt reimbursement due to refinancing and restructuring debt payments. Monies received from the Commonwealth of Pennsylvania make up 34% of the School District's total revenue. Revenue received from federal sources, earmarked for certain programs, decreased by \$206K.

Overall expenditures for the general fund decreased approximately \$3.7M from the original budget.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

Financial Highlights (Cont'd)

Debt service accounted for the largest portion of the favorable results. Benefits decreased \$781K which is mostly attributable to medical and social security and retirement expenditures. The required School District's percentage cost of the Public School Employees' Retirement System increased from 25.84% of payroll to 30.03% in 2016/2017.

Other favorable results included decreases in the majority of the object line items, including professional fees, rentals, repairs, transportation, property insurance, supplies, software, books, gas and fuel, and equipment. Offsetting a portion of these large decreases were increases in charter and private school tuition of approximately \$282K.

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

In the 2016/2017 budgeting process, the Board of School Directors adjusted the property tax millage upward from 21.87 mills to 22.56 mills.

Using the Annual Financial Report (AFR)

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

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

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

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

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

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

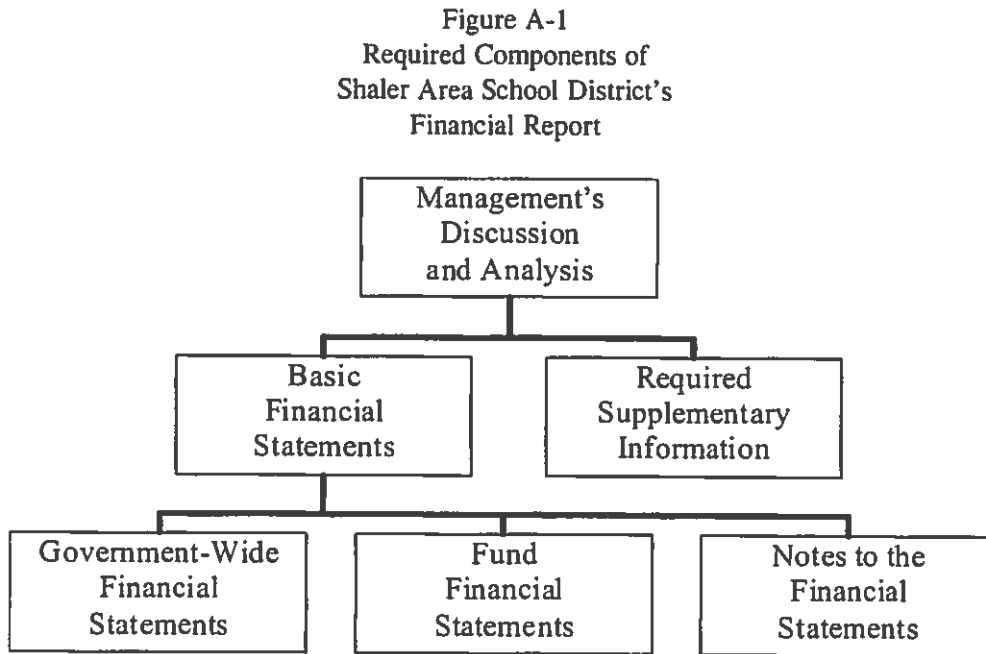


Figure A-2 summarizes the major features of the School District's financial statements, including the portion of the School District they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents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

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

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

	Government-Wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire School District (except fiduciary funds)	The activities of the School District that are not proprietary or fiduciary, such as education, administration and community services	Activities the School District operates similar to private business - food services	Instances in which the School District is the trustee or agent to some- one else's resources
Required financial state- ments	Statement of net position; statement of activities	Balance sheet; statement of revenues, expendi- tures, 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 capi- tal, 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 capi- tal, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of in-flow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and pay- ment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

Overview of Financial Statements

Government-Wide Statements

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

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

Overview of Financial Statements (Cont'd)

Government-Wide Statements (Cont'd)

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

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

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

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

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

Fund Financial Statements

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

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

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

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

Overview of Financial Statements (Cont'd)

Fund Financial Statements (Cont'd)

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

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

Financial Analysis of the School District as a Whole

The School District's total net position was a deficit \$(124,407,599) at June 30, 2017 and a deficit \$(113,777,029) at June 30, 2016.

Table A-1
Years Ended June 30, 2017 and 2016
Net Position

	2017			2016		
	Governmental Activities	Business-Type Activities	Totals	Governmental Activities	Business-Type Activities	Totals
Current and Other Assets	\$ 45,733,543	\$225,333	\$ 45,958,876	\$ 49,626,701	\$216,735	\$ 49,843,436
Capital Assets	<u>63,230,776</u>	<u>106,106</u>	<u>63,336,882</u>	<u>54,980,837</u>	<u>131,371</u>	<u>55,112,208</u>
Total Assets	<u>108,964,319</u>	<u>331,439</u>	<u>109,295,758</u>	<u>104,607,538</u>	<u>348,106</u>	<u>104,955,644</u>
Deferred Outflows of Resources	<u>30,713,853</u>	-	<u>30,713,853</u>	<u>19,092,533</u>	-	<u>19,092,533</u>
Current and Other Liabilities	10,469,687	80,844	10,550,531	8,674,535	156,002	8,830,537
Noncurrent Liabilities						
Due Within One Year	4,786,052	-	4,786,052	-	-	-
Due in More Than One Year	<u>242,210,163</u>	-	<u>242,210,163</u>	<u>228,277,669</u>	-	<u>228,277,669</u>
Total Liabilities	<u>257,465,902</u>	<u>80,844</u>	<u>257,546,746</u>	<u>236,952,204</u>	<u>156,002</u>	<u>237,108,206</u>
Deferred Inflows of Resources	<u>6,870,464</u>	-	<u>6,870,464</u>	<u>717,000</u>	-	<u>717,000</u>

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

Table A-1 (Cont'd)
Years Ended June 30, 2017 and 2016
Net Position

	2017			2016		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Net Position						
Net Investment in Capital Assets	\$ (5,358,560)	\$106,106	\$ (5,252,454)	\$ (3,661,176)	\$131,371	\$ (3,529,805)
Restricted	498,169	-	498,169	1,118,494	-	1,118,494
Unrestricted	<u>(119,797,803)</u>	<u>144,489</u>	<u>(119,653,314)</u>	<u>(111,426,451)</u>	<u>60,733</u>	<u>(111,365,718)</u>
Total Net Position	<u>\$(124,658,194)</u>	<u>\$250,595</u>	<u>\$(124,407,599)</u>	<u>\$(113,969,133)</u>	<u>\$192,104</u>	<u>\$(113,777,029)</u>

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

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

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

Table A-2
Years Ended June 30, 2017 and 2016
Changes in Net Position

	2017			2016		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Revenues						
Program Revenues						
Charges for Services	\$ -	\$1,020,369	\$ 1,020,369	\$ -	\$ 977,197	\$ 977,197
Operating Grants	14,992,744	991,944	15,984,688	13,894,951	976,801	14,871,752
Capital Grants	985,177	-	985,177	-	-	-

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

Table A-2 (Cont'd)
Years Ended June 30, 2017 and 2016
Changes in Net Position

	2017			2016		
	Governmental Activities	Business- Type Activities	Totals	Governmental Activities	Business- Type Activities	Totals
Revenues (Cont'd)						
General Revenues						
Property Taxes	\$ 44,250,078	\$ -	\$ 44,250,078	\$ 42,607,561	\$ -	\$ 42,607,561
Other Taxes	5,797,919	-	5,797,919	5,728,271	-	5,728,271
Grants, Subs. and Contribs.						
Unrestricted	13,290,081	-	13,290,081	13,017,861	-	13,017,861
Other	<u>603,788</u>	<u>818</u>	<u>604,606</u>	<u>2,144,638</u>	<u>250</u>	<u>2,144,888</u>
Total Revenues	<u>79,919,787</u>	<u>2,013,131</u>	<u>81,932,918</u>	<u>77,393,282</u>	<u>1,954,248</u>	<u>79,347,530</u>
Expenses						
Instruction	50,627,772	-	50,627,772	50,130,406	-	50,130,406
Instructional Student Support	6,394,638	-	6,394,638	6,124,605	-	6,124,605
Admin. and Financial Support Svcs.	6,617,686	-	6,617,686	6,754,388	-	6,754,388
Operation and Maintenance of						
Plant Services	7,881,484	-	7,881,484	7,534,935	-	7,534,935
Pupil Transportation	4,599,269	-	4,599,269	4,668,460	-	4,668,460
Student Activities	2,134,009	-	2,134,009	2,086,538	-	2,086,538
Community Services	99,274	-	99,274	128,153	-	128,153
Interest on Long-Term Debt	4,464,866	-	4,464,866	4,591,588	-	4,591,588
Food Service	<u>-</u>	<u>1,954,640</u>	<u>1,954,640</u>	<u>-</u>	<u>1,987,288</u>	<u>1,987,288</u>
Total Expenses	<u>82,818,998</u>	<u>1,954,640</u>	<u>84,773,638</u>	<u>82,019,073</u>	<u>1,987,288</u>	<u>84,006,361</u>
Increase (Decrease) in Net Position	(2,899,211)	58,491	(2,840,720)	(4,625,791)	(33,040)	(4,658,831)
Beginning Net Position						
(Restated - See Note 2)	<u>(121,758,983)</u>	<u>192,104</u>	<u>(121,566,879)</u>	<u>(109,343,342)</u>	<u>225,144</u>	<u>(109,118,198)</u>
Ending Net Position	<u>\$(124,658,194)</u>	<u>\$ 250,595</u>	<u>\$(124,407,599)</u>	<u>\$(113,969,133)</u>	<u>\$ 192,104</u>	<u>\$(113,777,029)</u>

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

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

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

Table A-3
Years Ended June 30, 2017 and 2016
Governmental Activities

Functions/Programs	2017		2016	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Instruction	\$50,627,772	\$ 39,754,715	\$50,130,406	\$ 40,089,812
Instructional Student Support	6,394,638	5,619,826	6,124,605	5,096,458
Administrative and Fin. Support Svcs.	6,617,686	5,972,427	6,754,388	6,193,680
Operation and Maintenance of Plant Svcs.	7,881,484	7,304,579	7,534,935	7,017,882
Pupil Transportation	4,599,269	2,780,386	4,668,460	3,148,206
Student Activities	2,134,009	1,895,041	2,086,538	1,868,245
Community Services	99,274	34,414	128,153	118,251
Interest on Long-Term Debt	<u>4,464,866</u>	<u>3,479,689</u>	<u>4,591,588</u>	<u>4,591,588</u>
Total Governmental Activities	<u>\$82,818,998</u>	66,841,077	<u>\$82,019,073</u>	68,124,122
Less:				
Unrestricted Grants, Subsidies		<u>(13,290,081)</u>		<u>(13,017,861)</u>
Total Needs from Local Taxes and Other Revenues		<u>\$ 53,550,996</u>		<u>\$ 55,106,261</u>

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

Table A-4
Years Ended June 30, 2017 and 2016
Business-Type Activities

Functions/Programs	2017		2016	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Food Service	<u>\$1,954,640</u>	<u>\$(57,673)</u>	<u>\$1,987,288</u>	\$33,290

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

Table A-4 (Cont'd)
Years Ended June 30, 2017 and 2016
Business-Type Activities

	2017		2016	
	Total Cost (Expense) of Services	Net Cost (Expense) of Services	Total Cost (Expense) of Services	Net Cost (Expense) of Services
Functions/Programs (Cont'd)				
Add/Less:				
Investment Earnings		\$ <u>(818)</u>		\$ <u>(250)</u>
Total Business-Type Activities		\$ <u>(58,491)</u>		\$ <u>33,040</u>

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

Economic Factors and Next Year's Budgets and Rates

School District Funds

At June 30, 2017, the School District's general fund reported a fund balance of \$9.3M, which is an increase of approximately \$5.9M.

In addition to the general fund, the School District has active a construction, renovation, and repair fund, which is part of its governmental activities. The construction, renovation, and repair fund is used for emergency capital expenditures only. At year-end, this fund had a balance of \$373K.

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, 2017 in that fund is \$15.5M.

General Fund Budget

During the fiscal year, the administration recommends that the Board of School Directors authorize revisions to the original budget to accommodate actual expenditures. These budget transfers reallocate unencumbered funds designated for one purpose to another part of the budget to be used for a different purpose. Subsequent to June 30, 2017, year-end budget transfers not prohibited by state law were approved.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

Capital Assets and Debt Administration

Capital Assets

At June 30, 2017, the School District had net capital assets of \$63,230,776 invested in a broad range of capital assets, including land, buildings, construction in progress, furniture and equipment.

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

	2017	2016
Land	\$ 1,553,540	\$ 1,553,540
Construction in Progress	10,406,961	2,276,978
Land Improvements	3,239,534	994,769
Buildings and Building Improvements	46,813,062	48,762,904
Furniture and Equipment	1,217,679	1,392,646

Debt Administration

As of July 1, 2016, the School District included in its long-term liabilities \$84,247,594 for general obligation bonds. During the year 2016/2017, the School District made principal payments of \$160,000 while recording accretion of interest on capital appreciation bonds in the amount of \$1,123,696, resulting in an ending balance of \$85,211,290.

Table A-6
Outstanding Debt

General Obligation Bonds/Notes	As of 06/30/17	As of 06/30/16
Bonds - Series of 1997A	\$19,105,643	\$18,076,674
Bonds - Series 2006	18,295,647	18,200,920
Bonds - Series 2006A	-	120,000
Bonds - Series of 2015	9,970,000	10,000,000
Bonds - Series of 2016B	21,080,000	21,090,000
Bonds - Series of 2016C	14,040,000	14,040,000
Bonds - Series of 2016D	2,720,000	2,720,000
Notes - Series of 2008	-	2,103,033

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

Capital Assets and Debt Administration (Cont'd)

Debt Administration (Cont'd)

Table A-6 (Cont'd)
Outstanding Debt

General Obligation Bonds/Notes	As of 06/30/17	As of 06/30/16
Notes - PNC 2013	\$ 9,000,000	\$ 9,135,000
Notes - Series of 2016A	4,135,000	4,135,000
Notes - Series of 2016	1,883,067	-

Other obligations include accrued vacation pay and sick leave for specific employees of the School District and several capital leases for duplicating equipment and instructional equipment. More detailed information about our long-term liabilities is included in the notes to the 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 negative 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 2016/2017 employer contribution rate to PSERS was 30.03%. The employer contribution rate applied to salary and wages for fiscal year 2017/2018 will be 32.54%.

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.

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

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

The School District will receive \$2,040,513 in the state property tax reduction allocation, which is similar to the previous year's allocation. This translates into a \$7,227 reduction in assessed valuation, which represents an approximate \$168 credit on each homestead property tax bill. It is important to note this is a revenue neutral program for the School District whereby all proceeds received by the School District are allocated to the qualified homestead properties. There are a total of 12,127 qualified homestead properties in the Shaler Area School District. It is important to note that the gaming revenue is not guaranteed and may be different amounts from year to year.

A portion of Act 1 legislation enacted in 2006 requires school districts to limit tax increases to a level set by an inflation index established by the PA Department of Education, unless the tax increase is approved by voters in a referendum or the school district obtains, from the Department of Education or a court of common pleas, certain referendum exceptions. The School District must adhere to this limit. Since this index is established using several economic indices, the index for fiscal year 2017/2018 is expected to be 3.2%, which limits school districts in their ability to raise millage for ongoing budgetary commitments. In addition, the Pennsylvania legislature in 2011 narrowed the list of cost exceptions a school district can request to the Pennsylvania Department of Education to three areas: Pennsylvania school employees' retirement costs; special education; and debt service. The School Board has voted to not raise taxes beyond the Act 1 index for 2017/2018 as they have done in previous years.

Developing a Fiscally Astute Organization

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

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

The comparison of revenue and expenditures categories is as follows:

Table A-7

	Budgeted Revenues 2017/2018	Actual Revenues 2016/2017
Local	62.2%	64.9%
State	32.2%	34.0%
Federal/Other	5.6%	1.1%

**Shaler Area School District
Management's Discussion and Analysis
June 30, 2017**

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

Table A-7 (Cont'd)

	Budgeted Expenditures 2017/2018	Actual Expenditures 2016/2017
Instruction	58.6%	62.4%
Support Services	30.6%	32.4%
Noninstructional/Other	1.8%	2.6%
Fund Transfers/Debt	9.0%	2.6%

Contacting the School District Financial Management

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

**Shaler Area School District
Statement of Net Position
June 30, 2017**

Exhibit 1

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and Cash Equivalents	\$ 30,434,865	\$ 30,612	\$ 30,465,477
Taxes Receivable, Net	9,712,808	-	9,712,808
Due from Other Governments	2,945,684	103,825	3,049,509
Other Receivables	1,115,683	41,430	1,157,113
Inventories	-	49,466	49,466
Long-Term Prepayments, Net of Amortization	1,524,503	-	1,524,503
Capital Assets not Being Depreciated			
Land	1,553,540	-	1,553,540
Construction in Progress	10,406,961	-	10,406,961
Capital Assets, Net of Accumulated Depreciation			
Land Improvements	3,239,534	-	3,239,534
Buildings and Building Improvements	46,813,062	-	46,813,062
Furniture and Equipment	<u>1,217,679</u>	<u>106,106</u>	<u>1,323,785</u>
TOTAL ASSETS	<u>108,964,319</u>	<u>331,439</u>	<u>109,295,758</u>
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decreases in Fair Value of Hedging Derivatives	1,522,468	-	1,522,468
Amounts Related to Pensions	26,325,490	-	26,325,490
Amounts Related to OPEB	979,701	-	979,701
Deferred Charge on Refunding	<u>1,886,194</u>	<u>-</u>	<u>1,886,194</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>30,713,853</u>	<u>-</u>	<u>30,713,853</u>
LIABILITIES			
Internal Balances	6,515	(6,515)	-
Accounts Payable	3,037,643	27,509	3,065,152
Accrued Interest	777,206	-	777,206
Accrued Salaries and Benefits	6,566,261	-	6,566,261
Unearned Revenues	-	59,850	59,850
Other Current Liabilities	82,062	-	82,062
Noncurrent Liabilities			
Due Within One Year	4,786,052	-	4,786,052
Due in More Than One Year			
Notes Payable	14,360,407	-	14,360,407
Capital Leases Payable	122,013	-	122,013
Compensated Absences	835,768	-	835,768
Bonds Payable	88,415,165	-	88,415,165
OPEB Liability	8,308,214	-	8,308,214
Net Pension Liability	127,559,000	-	127,559,000
Derivative Instruments	<u>2,609,596</u>	<u>-</u>	<u>2,609,596</u>
TOTAL LIABILITIES	<u>257,465,902</u>	<u>80,844</u>	<u>257,546,746</u>
DEFERRED INFLOWS OF RESOURCES			
Amounts Related to OPEB	1,797,464	-	1,797,464
Amounts Related to Pensions	<u>5,073,000</u>	<u>-</u>	<u>5,073,000</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>6,870,464</u>	<u>-</u>	<u>6,870,464</u>
NET POSITION			
Net Investment in Capital Assets	(5,358,560)	106,106	(5,252,454)
Restricted for Debt Service	498,169	-	498,169
Unrestricted	<u>(119,797,803)</u>	<u>144,489</u>	<u>(119,653,314)</u>
TOTAL NET POSITION	<u>\$(124,658,194)</u>	<u>\$250,595</u>	<u>\$(124,407,599)</u>

See Accompanying Notes

Shaler Area School District
Statement of Activities
Year Ended June 30, 2017

Exhibit 2

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental Activities						
Instruction	\$50,627,772	\$ -	\$ -	\$ (39,754,715)	\$ -	\$ (39,754,715)
Instructional Student Support	6,394,638	774,812	-	(5,619,826)	-	(5,619,826)
Administrative and Financial Support Services	6,617,686	645,259	-	(5,972,427)	-	(5,972,427)
Operation and Maintenance of Plant Services	7,881,484	576,905	-	(7,304,579)	-	(7,304,579)
Pupil Transportation	4,599,269	1,818,883	-	(2,780,386)	-	(2,780,386)
Student Activities	2,134,009	238,968	-	(1,895,041)	-	(1,895,041)
Community Services	99,274	64,860	-	(34,414)	-	(34,414)
Interest on Long-Term Debt	4,464,866	-	985,177	(3,479,689)	-	(3,479,689)
Total Governmental Activities	82,818,998	14,992,744	985,177	(66,841,077)	-	(66,841,077)
Business-Type Activities						
Food Service	1,954,640	991,944	-	-	57,673	57,673
Total Primary Government	\$84,773,638	\$1,020,369	\$985,177	(66,841,077)	57,673	(66,783,404)
General Revenues						
Property Taxes Levied for General Purposes, Net				44,250,078	-	44,250,078
Earned Income Taxes				5,171,902	-	5,171,902
Real Estate Transfer Taxes				545,424	-	545,424
Other Taxes Levied for General Purposes, Net				80,593	-	80,593
Grant Subsidies and Contributions not Restricted				13,290,081	-	13,290,081
Investment Earnings				401,160	818	401,978
Miscellaneous Income				202,628	-	202,628
Total General Revenues				63,941,866	818	63,942,684
Changes in Net Position				(2,899,211)	58,491	(2,840,720)
Net Position - July 1, 2016 (Restated - See Note 2)				(121,758,983)	192,104	(121,566,879)
Net Position - June 30, 2017				\$(124,658,194)	\$250,595	\$(124,407,599)

See Accompanying Notes

**Shaler Area School District
Balance Sheet
Governmental Funds
June 30, 2017**

Exhibit 3

	General Fund	Capital Projects Fund	Non- major Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$12,509,411	\$17,414,453	\$511,001	\$30,434,865
Taxes Receivable, Net	9,712,808	-	-	9,712,808
Due from Other Funds	-	30,729	-	30,729
Due from Other Governments	2,945,684	-	-	2,945,684
Other Receivables	<u>1,073,032</u>	<u>42,651</u>	<u>-</u>	<u>1,115,683</u>
TOTAL ASSETS	<u>\$26,240,935</u>	<u>\$17,487,833</u>	<u>\$511,001</u>	<u>\$44,239,769</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Due to Other Funds	\$ 37,244	\$ -	\$ -	\$ 37,244
Accounts Payable	1,445,911	1,591,732	-	3,037,643
Accrued Salaries and Benefits	6,566,261	-	-	6,566,261
Other Current Liabilities	<u>69,230</u>	<u>-</u>	<u>12,832</u>	<u>82,062</u>
Total Liabilities	<u>8,118,646</u>	<u>1,591,732</u>	<u>12,832</u>	<u>9,723,210</u>
Deferred Inflows of Resources				
Unavailable Revenues - Property Taxes	<u>8,788,495</u>	<u>-</u>	<u>-</u>	<u>8,788,495</u>
Fund Balances				
Restricted	-	15,523,197	498,169	16,021,366
Committed	-	372,904	-	372,904
Assigned	3,788,397	-	-	3,788,397
Unassigned	<u>5,545,397</u>	<u>-</u>	<u>-</u>	<u>5,545,397</u>
Total Fund Balances	<u>9,333,794</u>	<u>15,896,101</u>	<u>498,169</u>	<u>25,728,064</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$26,240,935</u>	<u>\$17,487,833</u>	<u>\$511,011</u>	<u>\$44,239,769</u>

See Accompanying Notes

**Shaler Area School District
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2017**

Exhibit 4

Total Fund Balances - Governmental Funds		\$ 25,728,064
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets is \$127,958,656 and the accumulated depreciation is \$64,727,880.		63,230,776
Property taxes receivable will be collected next year but are not available soon enough to pay for the current period's expenditures and therefore, are deferred inflows in the funds.		8,788,495
Premium and discount on bonds issued and refunded are capitalized and amortized over the life of the bonds in the statement of net position.		(7,063,875)
Deferred charges on refunded bonds are reported as deferred outflows of resources in the statement of net position.		1,886,194
The payment to the joint venture is capitalized and amortized over the life of the notes payable issued.		1,524,503
Derivative investments used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		(1,087,128)
Some liabilities, including net pension and OPEB obligations are not due and payable in the current period and therefore, are not reported in the funds.		
Net Pension Liability	\$(127,559,000)	
OPEB Liability	<u>(8,308,214)</u>	(135,867,214)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore, are not reported in the funds.		
Deferred Outflows of Resources Related to Pensions	26,325,490	
Deferred Inflows of Resources Related to Pensions	(5,073,000)	
Deferred Outflows of Resources Related to OPEB	979,701	
Deferred Inflows of Resources Related to OPEB	<u>(1,797,464)</u>	20,434,727

**Shaler Area School District
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2017**

Exhibit 4

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

Bonds Payable	\$ (85,211,290)	
Accrued Interest on the Bonds	(777,206)	
Capital Leases Payable	(269,215)	
Notes Payable	(15,018,067)	
Compensated Absences	<u>(956,958)</u>	<u>\$(102,232,736)</u>
Total Net Position - Governmental Activities		<u>\$(124,658,194)</u>

See Accompanying Notes

**Shaler Area School District
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2017**

Exhibit 5

	General Fund	Capital Projects Fund	Non- major Funds	Total Governmental Funds
Revenues				
Local Sources	\$52,084,652	\$ 116,160	\$ 174,506	\$52,375,318
State Sources	27,303,487	-	-	27,303,487
Federal Sources	<u>812,912</u>	<u>-</u>	<u>-</u>	<u>812,912</u>
 Total Revenues	 <u>80,201,051</u>	 <u>116,160</u>	 <u>174,506</u>	 <u>80,491,717</u>
 Expenditures				
Instruction	46,329,442	-	-	46,329,442
Support Services	24,089,158	5,640	6,017	24,100,815
Noninstructional Services	1,886,110	-	-	1,886,110
Capital Outlay	16,128	10,745,909	-	10,762,037
Debt Service	276,579	-	2,416,798	2,693,377
Refunds of Prior Year's Receipts	<u>29,560</u>	<u>-</u>	<u>-</u>	<u>29,560</u>
 Total Expenditures	 <u>72,626,977</u>	 <u>10,751,549</u>	 <u>2,422,815</u>	 <u>85,801,341</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>7,574,074</u>	 <u>(10,635,389)</u>	 <u>(2,248,309)</u>	 <u>(5,309,624)</u>
 Other Financing Sources (Uses)				
Transfers In	-	-	1,627,984	1,627,984
Transfers Out	<u>(1,627,984)</u>	<u>-</u>	<u>-</u>	<u>(1,627,984)</u>
 Total Other Financing Sources (Uses)	 <u>(1,627,984)</u>	 <u>-</u>	 <u>1,627,984</u>	 <u>-</u>
 Net Changes in Fund Balances	 5,946,090	 (10,635,389)	 (620,325)	 (5,309,624)
 Fund Balances - July 1, 2016	 <u>3,387,704</u>	 <u>26,531,490</u>	 <u>1,118,494</u>	 <u>31,037,688</u>
 Fund Balances - June 30, 2017	 <u>\$ 9,333,794</u>	 <u>\$ 15,896,101</u>	 <u>\$ 498,169</u>	 <u>\$25,728,064</u>

See Accompanying Notes

**Shaler Area School District
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures
and Changes in Fund Balances
to the Statement of Activities
Year Ended June 30, 2017**

Exhibit 6

Total Net Change in Fund Balances - Governmental Funds \$(5,309,624)

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

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

Depreciation Expense	\$ (2,865,294)	
Capital Outlays	<u>11,115,233</u>	8,249,939

Because some property taxes will not be collected for several months after the School District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Unearned revenues decreased by this amount this year. (542,370)

Repayment of bond, note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 781,268

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

School District Pension Contributions to PSERS	9,978,758	
Cost of Benefits Earned	<u>(14,027,612)</u>	(4,048,854)

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

Compensated Absences	202,945	
Other Post-Employment Benefits	<u>312,332</u>	515,277

**Shaler Area School District
 Reconciliation of the Governmental Funds
 Statement of Revenues, Expenditures
 and Changes in Fund Balances
 to the Statement of Activities
 Year Ended June 30, 2017**

Exhibit 6

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

Net Change in Accrued Interest on Bonds	\$ (426,268)	
Accretion of Interest on the School District's Capital Appreciation Bonds	<u>(1,123,696)</u>	\$(1,549,964)

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

		(904,081)
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Bond discount and premium are reported in the statement of revenues and expenditures of governmental funds as expenditures but are capitalized and amortized over the life of the bonds in the statement of activities.

Amortization of Joint Venture Payment	(212,056)	
Amortization of Discount, Premium and Deferred Loss on Refunding	<u>121,254</u>	<u>(90,802)</u>

Change in Net Position of Governmental Activities		<u><u>\$(2,899,211)</u></u>
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See Accompanying Notes

**Shaler Area School District
Statement of Net Position
Proprietary Funds
June 30, 2017**

Exhibit 7

	Food Service Fund
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 30,612
Due from Other Funds	6,515
Due from Other Governments	103,825
Other Receivables	41,430
Inventories	<u>49,466</u>
Total Current Assets	<u>231,848</u>
Noncurrent Assets	
Furniture and Equipment, Net	<u>106,106</u>
TOTAL ASSETS	<u>337,954</u>
LIABILITIES	
Accounts Payable	27,509
Unearned Revenues	<u>59,850</u>
TOTAL LIABILITIES	<u>87,359</u>
NET POSITION	
Net Investment in Capital Assets	106,106
Unrestricted	<u>144,489</u>
TOTAL NET POSITION	<u>\$250,595</u>

See Accompanying Notes

**Shaler Area School District
Statement of Revenues, Expenses and Changes
in Net Position
Proprietary Funds
Year Ended June 30, 2017**

Exhibit 8

	Food Service Fund
Operating Revenues	
Food Service Revenue	<u>\$1,020,369</u>
Operating Expenses	
Other Purchased Services	1,819,120
Supplies	110,254
Depreciation	<u>25,266</u>
Total Operating Expenses	<u>1,954,640</u>
Operating Income (Loss)	<u>(934,271)</u>
Nonoperating Revenues (Expenses)	
Earnings on Investments	818
State Sources	57,079
Federal Sources	<u>934,865</u>
Total Nonoperating Revenues (Expenses)	<u>992,762</u>
Change in Net Position	58,491
Net Position - July 1, 2016	<u>192,104</u>
Net Position - June 30, 2017	<u>\$ 250,595</u>

See Accompanying Notes

**Shaler Area School District
Statement of Cash Flows
Proprietary Fund Types
Year Ended June 30, 2017**

Exhibit 9

	Food Service Fund
Cash Flows from Operating Activities	
Cash Received from Users	\$ 1,010,711
Cash Payments to Suppliers for Goods and Services	<u>(1,885,097)</u>
Net Cash Used for Operating Activities	<u>(874,386)</u>
Cash Flows from Non-Capital Financing Activities	
State Sources	56,969
Federal Sources	<u>822,977</u>
Net Cash Provided by Non-Capital Financing Activities	<u>879,946</u>
Cash Flows from Investing Activities	
Earnings on Investments	<u>818</u>
Net Increase in Cash and Cash Flows	6,378
Cash and Cash Equivalents - July 1, 2016	<u>24,234</u>
Cash and Cash Equivalents - June 30, 2017	<u>\$ 30,612</u>

**Shaler Area School District
Statement of Cash Flows
Proprietary Fund Types
Year Ended June 30, 2017**

Exhibit 9

Food
Service
Fund

Operating Income (Loss)	\$ <u>(934,271)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used for Operating Activities	
Depreciation and Net Amortization	25,266
Donated Commodities	110,254
(Increase) Decrease in Accounts Receivable	(9,658)
Advances to Other Funds	(5,217)
(Increase) Decrease in Inventories	9,182
Increase (Decrease) in Accounts Payable	(62,592)
Increase (Decrease) in Unearned Revenue	<u>(7,350)</u>
Total Adjustments	<u>59,885</u>
Cash Used for Operating Activities	\$ <u>(874,386)</u>

Noncash Non-Capital Financing Activities

During the year ended June 30, 2017, the School District received \$98,206 of U. S. D. A. Donated Commodities in the food service fund.

See Accompanying Notes

**Shaler Area School District
Statement of Net Position
Fiduciary Funds
June 30, 2017**

Exhibit 10

	Private Purpose Trust Fund	Agency Fund
ASSETS		
Cash and Cash Equivalents	<u>\$154,600</u>	<u>\$488,954</u>
LIABILITIES		
Accounts Payable	30,578	-
Other Current Liabilities	<u>-</u>	<u>488,954</u>
TOTAL LIABILITIES	<u>30,578</u>	<u>488,954</u>
NET POSITION		
Restricted for Scholarships	<u>\$124,022</u>	<u>\$ -</u>

See Accompanying Notes

**Shaler Area School District
Statement of Changes in Net Position
Fiduciary Funds
Year Ended June 30, 2017**

Exhibit 11

**Private
Purpose
Trust Fund**

Additions	
Gifts and Contributions	<u>\$ 37,252</u>
Deductions	
Scholarships Awarded	<u>38,189</u>
Change in Net Position	(937)
Net Position - July 1, 2016	<u>124,959</u>
Net Position - June 30, 2017	<u>\$124,022</u>

See Accompanying Notes

Shaler Area School District
Notes to Financial Statements
June 30, 2017

Note 1 - Summary of Significant Accounting Policies

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

A. Basic Financial Statements - Government-Wide Statements

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

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

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

B. Basic Financial Statements - Fund Financial Statements

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

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

Shaler Area School District
Notes to Financial Statements
June 30, 2017

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

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

1. Governmental Funds

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

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

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

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

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

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

2. Proprietary Funds

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

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

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

3. Fiduciary Funds

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

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

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

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

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

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

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

D. Joint Venture

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

Shaler Area School District
Notes to Financial Statements
June 30, 2017

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

D. Joint Venture (Cont'd)

costs for Beattie fluctuates, based on the percentage of enrollment of each member district in the school. The School District's financial obligation to Beattie for the year ended June 30, 2017, was \$1,245,230 which was paid in the year ended June 30, 2017 to Beattie and reported in the School District's general fund. The School District is also responsible for their share of a general obligation note that paid for renovations of the A. W. Beattie facilities. The School District's share of the general obligation note at June 30, 2017, was \$1,883,067. The School District has no equity interest in Beattie as of June 30, 2017. Complete financial statements for Beattie can be obtained from the administrative offices at 9600 Babcock Boulevard, Allison Park, PA 15101-2091.

E. Cash and Cash Equivalents

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

F. Investments

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

G. Budgets

The School Board approves, prior to the beginning of each year, an annual budget on the modified accrual basis of accounting for the general fund. This is the only fund for which a budget is required and for which taxes may be levied. The general fund is the only fund that has an annual budget that has been legally adopted by the School Board. The Public School Code allows the School Board to authorize budget transfer amendments during the year, but only during the last nine months of the fiscal year. The School Board approved various budget transfers throughout the school year. There were no supplemental budgetary appropriations made during the year ended June 30, 2017.

Shaler Area School District
Notes to Financial Statements
June 30, 2017

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

G. Budgets (Cont'd)

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

H. Receivables and Payables

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

I. Inventories

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

Inventories in governmental funds are stated at cost by the first-in, first-out method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, an estimated value of inventories is reported as an asset in the general fund, if considered material. There was no material inventory balance as of June 30, 2017.

The inventory of the food service fund consists of food supplies and government donated commodities which were valued at estimated fair market value, and purchased commodities and supplies, both valued at cost using the first-in, first-out (FIFO) method. Any unused commodities donated by the federal government at June 30, 2017 are reported as unearned revenue.

J. Prepaid Items

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

K. Capital Assets

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

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

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

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

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

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

L. Deferred Outflows/Inflows of Resources

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

Shaler Area School District
Notes to Financial Statements
June 30, 2017

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

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

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

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

M. Long-Term Obligations

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

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

N. Compensated Absences

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

O. Defining Operating Revenues and Expenses

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

P. Equity Classifications

Government-Wide Statements

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

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

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

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

Fund Statements - Fund Balance

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

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

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

Shaler Area School District
Notes to Financial Statements
June 30, 2017

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

P. Equity Classifications (Cont'd)

Fund Statements - Fund Balance (Cont'd)

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

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

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

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

The purposes of the restricted and committed fund balances as of June 30, 2017, are as follows:

1. The restricted fund balance in the capital projects fund of \$15,523,197 is from debt proceeds and is for future capital construction and purchases.
2. The restricted fund balance of \$498,169 in the nonmajor debt service fund is restricted for the retirement of long-term debt.
3. The committed fund balance in the nonmajor capital projects fund of \$372,904 is for future capital expenditures.
4. The assigned fund balance in the general fund of \$3,788,397 is for future PSERS and OPEB obligations.

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 2 - Restatement of Beginning Net Position, Governmental Activities

Shaler Area School District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions* as of July 1, 2016 which is an early implementation of the statement. Beginning net position of the governmental activities in the government-wide statements was restated as of July 1, 2016. The result of the effects of applying this new statement is summarized below.

Net Position, July 1, 2016 (Previously Reported)		\$(113,969,133)
OPEB Balance at July 1, 2016 Under GASB 75	\$(9,438,309)	
Amount Previously Reported Under GASB 45	<u>1,648,459</u>	<u>(7,789,850)</u>
Restated Net Position July 1, 2016		<u><u>\$(121,758,983)</u></u>

Note 3 - Deposits and Investments

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in an event of a bank failure, the government's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. Deposits in excess of amounts covered by the Federal Deposit Insurance Corporation are collateralized in accordance with Act 72 of 1971 of the Pennsylvania State Legislature which requires the institution to pool collateral for all governments and have the collateral held by an approved custodian in the institution's name. As of June 30, 2017, \$12,450,000 of the School District's bank balance of \$15,685,982 was exposed to custodial credit risk.

Uninsured and Collateral Held by Pledging Bank's Agent not in the School District's Name	<u>\$12,450,000</u>
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As of June 30, 2017, the School District had the following investments:

Investments	Fair Value
PSDLAF	\$14,512,518
PLGIT	1,804,339
Goldman Sachs	
U. S. Treasury Fund	<u>511,002</u>
	<u><u>\$16,827,859</u></u>

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 3 - Deposits and Investments (Cont'd)

Custodial Credit Risk - Deposits (Cont'd)

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

Interest Rate Risk - Relating to Derivatives - As of June 30, 2017, the School District had investments with the following maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
Investment Derivative Instruments	\$ <u> </u> -	\$ <u> </u> -	\$ <u> </u> -	\$ <u>30,503</u>	\$ <u>(1,117,631)</u>

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

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

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

Shaler Area School District
Notes to Financial Statements
June 30, 2017

Note 3 - Deposits and Investments (Cont'd)

Custodial Credit Risk - Deposits (Cont'd)

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

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

Investments

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

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

Fair Value of Investments

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

The School District has the following recurring fair value measurements as of June 30, 2017:

- Goldman Sachs U. S. Treasury Fund is valued using Level 1 inputs.
- Derivative instruments of (\$2,609,596) are valued using significant observable inputs (Level 2 inputs).

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 4 - Real Estate Taxes

The municipal tax collectors bill and collect real estate taxes on behalf of the School District based upon assessed values provided by the County. The School District's tax rate for all purposes in 2016/2017 was 22.56 mills (\$22.56 per \$1,000 assessed valuation). The tax calendar for real estate taxes levied for 2016/2017 is as follows:

Tax Levy Date	July 1, 2016
2% Discount Period	Through August 31, 2016
Face Payment Period	September 1 - October 31, 2016
10% Penalty Period	November 1 Until Liened
Lien Filing Date	July 1, 2017

The amounts shown as delinquent real estate taxes receivable have not been recorded as revenue on the fund statements. These taxes are, however, recorded as unavailable revenue on the balance sheet until they are received. The amounts reported for this receivable are reported on the balance sheet in the amount of \$8,788,495 along with other taxes receivable of \$924,313.

Note 5 - Due from Other Governments

Amounts due from other governments represent receivables for revenues earned by the School District. At June 30, 2017, the following amounts are due from other governmental units:

	Governmental Funds	Enterprise Fund	Totals
Federal (through the state)	\$ 87,584	\$ 96,824	\$ 184,408
State	<u>2,858,100</u>	<u>7,001</u>	<u>2,865,101</u>
	<u>\$2,945,684</u>	<u>\$103,825</u>	<u>\$3,049,509</u>

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance 07/01/16	Additions	Transfers	Balance 06/30/17
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 1,553,540	\$ -	\$ -	\$ 1,553,540
Construction in Progress	<u>2,276,978</u>	<u>10,664,066</u>	<u>(2,534,083)</u>	<u>10,406,961</u>
Total Capital Assets Not Being Depreciated	<u>3,830,518</u>	<u>10,664,066</u>	<u>(2,534,083)</u>	<u>11,960,501</u>

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 6 - Capital Assets (Cont'd)

	Balance 07/01/16	Additions	Transfers	Balance 06/30/17
Governmental Activities (Cont'd)				
Capital Assets Being Depreciated				
Land Improvements	\$ 8,913,155	\$ 7,675	\$ 2,534,083	\$ 11,454,913
Building and Building Improvements	99,165,772	147,185	-	99,312,957
Furniture and Equipment	<u>4,933,978</u>	<u>296,307</u>	-	<u>5,230,285</u>
Total Capital Assets Being Depreciated	<u>113,012,905</u>	<u>451,167</u>	<u>2,534,083</u>	<u>115,998,155</u>
Less Accumulated Depreciation				
Land Improvements	7,918,386	296,993	-	8,215,379
Buildings and Building Improvements	50,402,868	2,097,027	-	52,499,895
Furniture and Equipment	<u>3,541,332</u>	<u>471,274</u>	-	<u>4,012,606</u>
Total Accumulated Depreciation	<u>61,862,586</u>	<u>2,865,294</u>	-	<u>64,727,880</u>
Total Capital Assets Being Depreciated, Net	<u>51,150,319</u>	<u>(2,414,127)</u>	<u>2,534,083</u>	<u>51,270,275</u>
Governmental Activities Capital Assets, Net	<u>\$ 54,980,837</u>	<u>\$ 8,249,939</u>	<u>\$ -</u>	<u>\$ 63,230,776</u>
Business-Type Activities				
Furniture and Equipment	\$ 620,789	\$ -	\$ -	\$ 620,789
Less Accumulated Depreciation	<u>489,418</u>	<u>25,265</u>	-	<u>514,683</u>
Business-Type Capital Assets, Net	<u>\$ 131,371</u>	<u>\$ (25,265)</u>	<u>\$ -</u>	<u>\$ 106,106</u>

Depreciation expense was charged to functions/programs as follows:

Governmental Activities

Instruction	\$2,333,997
Instructional Student Support	95,292
Administration and Financial Support Services	83,930
Operation and Maintenance of Plant Services	124,375
Student Activities	<u>227,700</u>
Total Depreciation Expense	<u>\$2,865,294</u>

Business-Type Activities

Food Service	<u>\$ 25,265</u>
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**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 7 - Interfund Balances

Interfund balances at June 30, 2017, were:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ -	\$37,244
Capital Projects Fund	30,729	-
Food Service Fund	<u>6,515</u>	<u>-</u>
	<u>\$37,244</u>	<u>\$37,244</u>

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

Note 8 - Interfund Transfers

For the year ended June 30, 2017, interfund transfers consisted of transfers of \$1,627,984 from the general fund to the nonmajor governmental debt service fund. The general fund annually transfers monies to the debt service funds to pay the principal and interest due on the outstanding general obligation bonds and other debt obligations of the School District.

Note 9 - Long-Term Debt

Long-term liability activity for the year ended June 30, 2017, was as follows:

	Balance 07/01/16	Additions	Accretion	Reductions	Balance 06/30/17	Due Within One Year
Governmental Activities						
Bonds Payable						
General Obligation Bonds	\$ 84,247,594	\$ -	\$1,123,696	\$ 160,000	\$ 85,211,290	\$3,860,000
Plus: Bond Premium	7,480,065	-	-	280,286	7,199,779	-
Less: Bond Discount	<u>(165,490)</u>	<u>-</u>	<u>-</u>	<u>(29,586)</u>	<u>(135,904)</u>	<u>-</u>
Total Bonds Payable	<u>91,562,169</u>	<u>-</u>	<u>1,123,696</u>	<u>410,700</u>	<u>92,275,165</u>	<u>3,860,000</u>
General Obligation Notes	15,373,033	-	-	354,966	15,018,067	657,660
Capital Lease Obligations	535,517	-	-	266,302	269,215	147,202
Compensated Absences Payable	<u>1,159,903</u>	<u>51,992</u>	<u>-</u>	<u>254,937</u>	<u>956,958</u>	<u>121,190</u>
Governmental Activities Long-Term Liabilities	<u>\$108,630,622</u>	<u>\$51,992</u>	<u>\$1,123,696</u>	<u>\$1,286,905</u>	<u>\$108,519,405</u>	<u>\$4,786,052</u>

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

General Obligation Bonds

Series of 1997A par value of \$27,560,000 of capital appreciation bonds; proceeds of \$8,370,888 and \$3,460,000 of current interest bonds due in various amounts through November 15, 2022; interest/yield ranging from 4.00% to 5.65%.	\$19,105,643
Series of 2006 in the amount of \$36,415,169; due serially through March 1, 2035; interest due semi-annually ranging from 3.875% to 5.190%.	18,295,647
Series of 2015 in the amount of \$10,000,000; due serially through September 1, 2032; interest due semi-annually ranging from 0.6% to 3.25%.	9,970,000
Series of 2016B in the amount of \$21,090,000; due serially through September 1, 2028; interest due semi-annually ranging from 2.0% to 5.0%.	21,080,000
Series of 2016C in the amount of \$14,040,000; due serially through September 1, 2036; interest due semi-annually ranging from 2.0% to 5.0%.	14,040,000
Series of 2016D in the amount of \$2,720,000; due serially through September 1, 2036; interest due semi-annually ranging from 2.0% to 5.0%.	<u>2,720,000</u>
	<u>\$85,211,290</u>

General Obligation Notes

Series of 2013 in the amount of \$9,700,000; due serially through September 1, 2025; interest is variable.	\$ 9,000,000
Series of 2016A in the amount of \$4,135,000; due serially through September 1, 2033; interest due semi-annually ranging from 2.0% to 3.0%.	4,135,000

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

General Obligation Notes (Cont'd)

Series of 2016 in the amount of \$2,023,543; due serially through October 15, 2028; interest due semi-annually.

\$ 1,883,067

\$15,018,067

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

The annual requirements of School District funds to amortize all debt outstanding (excluding compensated absences) as of June 30, 2017, including interest, sinking fund payments and accretion on the capital appreciation bonds, are as follows:

Year Ended June 30,	<u>General Obligation Bonds</u>		<u>General Obligation Notes</u>		Totals
	Principal (Issuance)	Interest	Principal	Interest	
2018	\$ 1,371,035	\$ 4,656,910	\$ 657,660	\$ 296,906	\$ 6,982,511
2019	1,297,053	4,733,584	681,771	277,663	6,990,071
2020	1,228,800	4,794,511	702,939	256,496	6,982,746
2021	1,157,271	4,863,747	719,791	236,480	6,977,289
2022	1,100,796	4,917,913	746,644	215,756	6,981,109
2023-2027	14,767,355	12,896,797	10,307,858	495,804	38,467,814
2028-2032	22,202,667	20,553,792	426,404	128,363	43,311,226
2033-2037	<u>22,405,659</u>	<u>17,008,290</u>	<u>775,000</u>	<u>21,375</u>	<u>40,210,324</u>
Totals	65,530,636	74,425,544	15,018,067	1,928,843	156,903,090
Accretion to Date	<u>19,680,654</u>	<u>(19,680,654)</u>	-	-	-
	<u>\$85,211,290</u>	<u>\$ 54,744,890</u>	<u>\$15,018,067</u>	<u>\$1,928,843</u>	<u>\$156,903,090</u>

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 10 - Capital Leases

The School District has entered into lease agreements as lessee for financing the acquisition of equipment, mainly copiers and vehicles. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. For the year ended June 30, 2017, payments made on capital leases were \$277,579.

The assets acquired through capital leases are as follows:

Asset	Governmental Activities
Machinery and Equipment	\$1,006,489
Less: Accumulated Depreciation	<u>(741,634)</u>
Total	<u>\$ 264,855</u>

The future minimum lease obligations as of June 30, 2017, are as follows:

Year Ended June 30,	Amount
2018	\$147,202
2019	<u>129,354</u>
Total minimum lease payments	276,556
Amount representing interest	<u>(7,341)</u>
Present value of minimum lease payments	<u>\$269,215</u>

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

A. Summary of Significant Accounting Policies

Pensions

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

B. General Information about the Pension Plan

1. Plan Description

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

2. Benefits Provided

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

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

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

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

3. Contributions

Member Contributions

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

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

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

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

Employer Contributions

The School District's contractually required contribution rate for fiscal year ended June 30, 2017 was 29.20% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School District were \$9,978,758 for the year ended June 30, 2017.

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

At June 30, 2017, the School District reported a liability of \$127,559,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

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

pension liability as of June 30, 2015 to June 30, 2016. The School District's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2016, the School District's proportion was 0.2574%, which was a decrease of 0.0115% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the School District recognized pension expense of \$14,027,612. At June 30, 2017, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 4,605,000	\$ -
Net difference between expected and actual experience	-	1,063,000
Net difference between projected and actual investment earnings	7,110,000	-
Changes in proportions	4,322,000	4,010,000
Difference between employer contributions and proportionate share of total contributions	309,732	-
Contributions subsequent to the measurement date	<u>9,978,758</u>	<u>-</u>
	<u>\$26,325,490</u>	<u>\$5,073,000</u>

\$9,978,758 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2018	\$ 3,141,706
2019	3,141,706
2020	3,298,280
2021	<u>1,692,040</u>
	<u>\$11,273,732</u>

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

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

1. Changes in Actuarial Assumptions

The total pension liability as of June 30, 2016 was determined by rolling forward the System's total pension liability as of the June 30, 2015 actuarial valuation to June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Changes in assumptions used in measurement of the total pension liability beginning June 30, 2016.

- The investment rate of return was adjusted from 7.50% to 7.25%.
- The inflation assumption was decreased from 3.00% to 2.75%.
- Salary growth changed from an effective average of 5.50%, which was comprised of inflation of 3.00% real wage growth and for merit or seniority increases of 2.50%, to an effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were modified from the RP-2000 combined healthy annuitant tables (male and female) with age set back 3 years for both males and females to the RP-2014 mortality tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 mortality improvement scale. For disabled annuitants, the RP-2000 combined disabled tables (male and female) with age set back 7 years for males and 3 years for females to the RP-2014 mortality tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 mortality improvement scale. The actuarial assumptions used in the June 30, 2016 valuation were based on the experience study that was performed for the five-year period ending June 30, 2015. The recommended assumption changes based on this experience study were adopted by the Board at its June 10, 2016 Board meeting and were effective beginning with the June 30, 2016 actuarial valuation.

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

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

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

1. Changes in Actuarial Assumptions (Cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global public equity	22.5%	5.3%
Fixed income	28.5%	2.1%
Commodities	8.0%	2.5%
Absolute return	10.0%	3.3%
Risk parity	10.0%	3.9%
Infrastructure/MLPs	5.0%	4.8%
Real estate	12.0%	4.0%
Alternate investments	15.0%	6.6%
Cash	3.0%	0.2%
Financing (LIBOR)	<u>(14.0)%</u>	0.5%
	<u>100%</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2016.

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

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

The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

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

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

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

	(In thousands)		
	1.00% Decrease	Current Discount Rate	1.00% Increase
	6.25%	7.25%	8.25%
School District's proportionate share of the net pension liability	\$156,039	\$127,559	\$103,628

4. Pension Plan Fiduciary Net Position

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

Note 12 - Contingent Liabilities

Shaler Area School District participates in a number of federally assisted grant programs, principal of which are Title I, National School Lunch Program and IDEA funding. The programs are subject to program compliance audits by the grantors or their representatives. The audits of some of these programs for and including the year ended June 30, 2017 have not yet been conducted. Accordingly, the School District's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

As of June 30, 2017, there are outstanding real estate tax assessment appeals which may result in refunds to taxpayers.

Note 13 - Post-Employment Healthcare Plan

A. Plan Description

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 13 - Post-Employment Healthcare Plan (Cont'd)

A. Plan Description (Cont'd)

teachers; administrators; and support staff. Support staff can be further divided into clerical, maintenance and secretarial categories. 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.

B. 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.

Employees who retired 2005/2006

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

Employees who retired during the 2008 fiscal year

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 13 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Medical Benefits (Cont'd)

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

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

Employees who retired in the 2011 fiscal year

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

	EPO	PPO
(a) Premium for Individual Coverage	\$547.42	\$585.99
(b) Current Employee Contributions	65.00	65.00
(c) PSERS Premium Assistance	100.00	100.00
(d) Retiree Contribution (b) + (c)	165.00	165.00

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

	EPO	PPO
(a) Premium for H/W Coverage	\$1,487.12	\$1,591.89
(b) Retirement Incentive	900.00	900.00
(c) Amount in Excess of Incentive (a) - (b)	587.12	691.89

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 13 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Medical Benefits (Cont'd)

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

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

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

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

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

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

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

	Single	Other
Administrative	\$65.00	\$120.00
Secretaries/Paraprofessional	55.00	85.00
SAEA Professional (EPO)	65.00	120.00
SAEA Professional (PPO)	95.00	170.00
Custodial & Maintenance	1.25% of base wage	2.5% of base wage

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

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 13 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Dental/Vision

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

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

Eligibility

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

Early Retirement

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

Normal Retirement

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

Life Insurance

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

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

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

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 13 - Post-Employment Healthcare Plan (Cont'd)

B. Funding Policy (Cont'd)

Life Insurance (Cont'd)

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

At July 1, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	54
Active employees	<u>501</u>
	<u>555</u>

C. Total OPEB Liability

The School District's total OPEB liability of \$8,308,214 was measured as of July 1, 2016, and was determined by an actuarial valuation as of that date.

D. Actuarial Methods and Assumptions

The total OPEB liability in the July 1, 2016 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	2.50%
Discount Rate	2.85%
Healthcare Cost Trend Rates	7.00% for 2016/2017, decreasing 0.25% per year to an ultimate rate of 4.50%

The discount rate was based on the Bond Buyers 20-Bond Index.

Mortality rates were based on the RPH-2014 Total Dataset Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale MP-2016.

The actuarial assumptions used in the July 1, 2016 valuation were selected using input from the School District based upon actual experience.

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 13 - Post-Employment Healthcare Plan (Cont'd)

E. Change in the Total OPEB Liability

Balance at June 30, 2016	\$ 9,438,309
Changes for the Year:	
Service Cost	430,073
Interest	377,532
Differences between expected and actual experience	(1,925,854)
Changes of assumptions or other inputs	1,049,680
Benefit payments	<u>(1,061,526)</u>
Net Changes	<u>(1,130,095)</u>
Balance at June 30, 2017	<u>\$ 8,308,214</u>

F. Changes of Assumptions and Other Inputs

- Changed the discount rate from 4.00% to 2.85%.
- Changed the aging factors to utilize the morbidity factors developed by Dale H. Yamamoto in “Health Care Costs - From Birth to Death” (June 2013).
- Changed the mortality table to RPH-2014 Total Dataset using improvement projection scale MP-2016.
- The cost method was changed from projected unit credit to entry age normal as a level percent of pay.

G. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the School District, as well as what the School District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percent point lower (1.85%) or 1-percentage point higher (3.85%) than the current discount rate:

	1% Decrease (1.85%)	Discount Rate (2.85%)	1% Increase (3.85%)
Total OPEB Liability	\$8,336,103	\$8,308,214	\$8,057,612

H. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the School District, as well as what the School District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower (6.00% decreasing to 3.50%) or 1-percentage point higher (8.00% decreasing to 5.50%) than the current healthcare cost trend rates:

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 13 - Post-Employment Healthcare Plan (Cont'd)

H. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates (Cont'd)

	1% Decrease (6.00% to 3.50%)	Discount Rate (7.00% to 4.50%)	1% Increase (8.00% to 5.50%)
Total OPEB Liability	\$7,811,516	\$8,308,214	\$8,888,004

I. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2017, the School District recognized OPEB expense of \$(312,332). At June 30, 2017, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$1,797,464
Changes of assumptions	<u>979,701</u>	<u>-</u>
	<u>\$979,701</u>	<u>\$1,797,464</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Amount
2018	\$ (58,411)
2019	(58,411)
2020	(58,411)
2021	(58,411)
2022	(58,411)
Thereafter	<u>(525,708)</u>
	<u>\$(817,763)</u>

Shaler Area School District
Notes to Financial Statements
June 30, 2017

Note 14 - Risk Management

The School District is one of forty-six members of the Allegheny County Schools Health Insurance Consortium (Consortium) which purchases health benefits on behalf of participating public school districts. The School District is billed monthly based on employee count and coverage information at rates established by the Consortium at the beginning of each fiscal year. As the Consortium is self-insured, rates are established with the objective of satisfying estimated claims and other costs, as well as maintaining working capital requirements. Contributions to the Consortium totaled \$8,606,579 and \$8,644,108 for the years ended June 30, 2017 and 2016, respectively.

Participating school districts are permitted to withdraw from the Consortium under terms specified in the agreement. Withdrawing participants are entitled to or responsible for a proportionate share of the Consortium net position or deficiency in net position, respectively, as determined on the fiscal year-end date after withdrawal. As of June 30, 2017, the net position of the Consortium was \$47,685,965 of which \$1,635,438 is attributable to the School District.

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

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

Note 15 - On-Behalf Payments

The amounts recognized for revenues and expenditures for on-behalf payments relating to fringe benefits for the year ended June 30, 2017 was \$6,994,174.

This includes \$5,592,015 recognized for revenues and expenditures relating to pension contributions for its employees that the Commonwealth of Pennsylvania paid to the Public School Employees' Retirement System (PSERS) for pension and \$1,402,159 to the federal government for social security and Medicare taxes for the year ended June 30, 2017. The School District pays these on-behalf payments directly to PSERS and the government and is reimbursed by the Commonwealth for their appropriate share.

Note 16 - Derivative Instruments

A. Details of Instruments

The fair value balances and notional amounts of derivative instruments outstanding at June 30, 2017, classified by type, and the change in fair value of such derivative instruments for the year ended as reported in the June 30, 2017 financial statements are as follows:

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 16 - Derivative Instruments (Cont'd)

A. Details of Instruments (Cont'd)

	<u>Change in Fair Value</u>		<u>Fair Value at June 30, 2017</u>		Notional Amt. in Thousands
	Classification	Amount	Classification	Amount	
Governmental Activities					
Cash Flow Hedges					
Pay Fixed Interest Rate Swaps	Deferred outflow of resources	\$ 620,081	Debt	\$(1,522,468)	\$10,335
Investment Derivatives Instruments					
Basis Swaps	Investment				
Series of 1997 Bonds	Revenue	(128,693)	Investment	30,503	16,179
Basis Swaps	Investment				
Series of 2006 Bonds	Revenue	(419,734)	Investment	(885,406)	15,018
Basis Swaps	Investment				
Series of 2006A Bonds	Revenue	(355,654)	Investment	(232,225)	25,295

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

B. Objective and Terms

The following is the objective and terms of the School District's hedging derivative instruments outstanding at June 30, 2017. The instrument is a pay fixed interest rate swap. The School District had issued Variable Rate Demand General Obligation Bonds, Refunding Series of 2004 whose interest cash flows change over time based on changes in the bonds weekly auction interest rate (specifically, the SIFMA Swap Index). The School District issued Series of 2013 variable rate notes. The proceeds were used to pay off the Series of 2004 variable rate bonds. The swap is now associated with the Series of 2013 notes. The objective of the hedge is to hedge changes in the variable cash flows due to notes interest rate associated with changes in the SIFMA swap index. The terms of the swap are that the School District pays fixed 4.01% semi-annually and receives 68% of 1-month LIBOR plus 0.25%. The effective date of the swap is August 26, 2004 and the termination date is September 1, 2025. The original notional amount is \$10.335 million amortizing to now match the notes.

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

Shaler Area School District
Notes to Financial Statements
June 30, 2017

Note 16 - Derivative Instruments (Cont'd)

C. Risks

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

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

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

- **Credit Risk** - the risk of a loss due to failure of the counterparty to make required payments. As of June 30, 2017, the School District was not exposed to credit risk on the basis swap as the options had not been exercised and the swap had a negative fair value. However, in the future should the fair value become positive, the School District could be exposed to credit risk equal to the fair value of the swap agreements. The swap counter-parties have guaranteed all payments and are rated Aa3/AA- and A2/A+ by the major rating agencies. To mitigate potential credit risks, if the counterparty's ratings are downgraded, it is required to collateralize the swap liability to the School District with securities consisting of obligations of the United State Government or specified agencies thereof. Such collateral will be deposited with a third-party custodian.

**Shaler Area School District
Notes to Financial Statements
June 30, 2017**

Note 16 - Derivative Instruments (Cont'd)

C. Risks (Cont'd)

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

Note 17 - Operating Leases

The School District is committed under various leases for photocopiers. These leases are considered, for accounting purposes, to be operating leases. Lease expense was \$85,068 for the year ended June 30, 2017. The following is a schedule by years of future minimum payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2017:

Year Ended June 30,	Amount
2018	\$ 85,068
2019	85,068
2020	57,488
2021	<u>1,164</u>
	<u>\$228,788</u>

Note 18 - Construction Commitment

The School District awarded a contract in the amount of \$13,375,015 in total for the new Rogers School project that is expected to be completed in the next school year.

**REQUIRED SUPPLEMENTARY
INFORMATION SECTION**

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Local Sources				
Taxes				
Current Real Estate Taxes	\$42,383,414	\$42,383,415	\$42,777,788	\$ 394,373
Public Utility Realty Taxes	50,000	50,000	53,345	3,345
Local Services Taxes	30,000	30,000	27,248	(2,752)
Earned Income Taxes	4,950,000	4,950,000	5,140,220	190,220
Real Estate Transfer Taxes	340,000	340,000	545,424	205,424
Delinquencies on Taxes	1,930,000	1,930,000	2,075,902	145,902
Earnings on Investments	14,804	14,804	110,494	95,690
Other Local Revenues				
Revenue from Student Activities	51,000	51,000	63,935	12,935
Federal Revenues from IUs	766,002	766,002	974,555	208,553
Rentals	4,000	4,000	7,800	3,800
Contributions and Donations from Private Sources	-	-	75,635	75,635
Tuition	-	-	55,395	55,395
Revenue from Community Activities	50,000	50,000	57,718	7,718
Miscellaneous Revenue	<u>2,500</u>	<u>2,500</u>	<u>119,193</u>	<u>116,693</u>
Total Revenues from Local Sources	<u>50,571,720</u>	<u>50,571,721</u>	<u>52,084,652</u>	<u>1,512,931</u>
State Sources				
Basic Instruct. and Oper. Subsidies				
Basic Instructional Subsidy	10,946,303	10,946,303	11,215,630	269,327
Tuition	70,000	70,000	52,231	(17,769)
Subsidies for Spec. Educ. Programs				
Special Education of Excep. Pupils	3,307,207	3,307,207	3,374,548	67,341
Subsidies for Noneduc. Programs				
Transportation (Regular and Add'l.)	1,770,000	1,770,000	1,816,024	46,024
Rentals and Sinking Fund Payments	1,250,000	1,250,000	985,177	(264,823)
Safe Schools	-	-	35,000	35,000
Health Services	80,000	80,000	84,781	4,781
State Property Tax Reduction	2,039,451	2,039,450	2,039,451	1
PA Accountability Grants	419,635	419,635	-	(419,635)
Social Security Payments	1,340,580	1,340,580	1,402,159	61,579

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues (Cont'd)				
State Sources (Cont'd)				
Subsidies for Noneduc. Programs (Cont'd)				
State Retirement Revenue	\$ 4,392,994	\$ 4,392,994	\$ 5,592,015	\$ 1,199,021
Ready to Learn Grant	<u>706,471</u>	<u>706,471</u>	<u>706,471</u>	<u>-</u>
Total Revenues from State Sources	<u>26,322,641</u>	<u>26,322,640</u>	<u>27,303,487</u>	<u>980,847</u>
Federal Sources				
Restricted Grants-in-Aid from the Fed. Gov't. through the Commonwealth				
Title I	565,426	565,426	628,032	62,606
Title II	143,000	143,000	139,866	(3,134)
Title III	-	-	1,577	1,577
Title V	10,562	10,562	-	(10,562)
Title XIX	-	-	10,649	10,649
Medical Assistance - Access	<u>300,000</u>	<u>300,000</u>	<u>32,788</u>	<u>(267,212)</u>
Total Revenues from Federal Sources	<u>1,018,988</u>	<u>1,018,988</u>	<u>812,912</u>	<u>(206,076)</u>
Total Revenues	<u>77,913,349</u>	<u>77,913,349</u>	<u>80,201,051</u>	<u>2,287,702</u>
Expenditures				
Current				
Instruction				
Regular Programs				
Personal Services				
Salaries	18,662,617	18,662,617	17,842,742	819,875
Employee Benefits	13,801,926	13,801,926	10,913,516	2,888,410
Purchased Prof. and Tech. Services	53,000	53,000	12,221	40,779
Purchased Property Services	64,100	64,100	31,532	32,568
Other Purchased Services	1,206,705	1,206,705	1,240,628	(33,923)
Supplies	1,149,639	1,149,803	856,317	293,486
Property	<u>742,862</u>	<u>743,198</u>	<u>311,822</u>	<u>431,376</u>
Total Regular Programs	<u>35,680,849</u>	<u>35,681,349</u>	<u>31,208,778</u>	<u>4,472,571</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Instruction (Cont'd)				
Special Programs				
Personal Services				
Salaries	\$ 5,595,471	\$ 5,595,471	\$ 5,790,378	\$ (194,907)
Employee Benefits	3,083,803	3,083,803	4,003,296	(919,493)
Purchased Prof. and Tech. Services	915,000	915,000	634,190	280,810
Other Purchased Services	1,661,100	1,661,100	1,740,027	(78,927)
Supplies	32,300	32,300	13,150	19,150
Property	15,000	15,000	-	15,000
Other Objects	<u> -</u>	<u> -</u>	<u> 2,653</u>	<u> (2,653)</u>
Total Special Programs	<u>11,302,674</u>	<u>11,302,674</u>	<u>12,183,694</u>	<u> (881,020)</u>
Vocational Education Programs				
Personal Services				
Salaries	48,265	48,265	52,297	(4,032)
Employee Benefits	25,372	25,372	20,315	5,057
Purchased Property Services	4,153	4,153	-	4,153
Other Purchased Services	<u>1,282,280</u>	<u>1,282,280</u>	<u>1,440,350</u>	<u> (158,070)</u>
Total Vocational Education Programs	<u>1,360,070</u>	<u>1,360,070</u>	<u>1,512,962</u>	<u> (152,892)</u>
Other Instructional Programs				
Personal Services				
Salaries	815,009	815,009	642,906	172,103
Employee Benefits	411,409	411,409	414,996	(3,587)
Purchased Prof. and Tech. Services	-	-	19,446	(19,446)
Other Purchased Services	225,000	225,000	345,313	(120,313)
Supplies	<u>14,350</u>	<u>14,350</u>	<u>1,347</u>	<u>13,003</u>
Total Other Instructional Programs	<u>1,465,768</u>	<u>1,465,768</u>	<u>1,424,008</u>	<u> 41,760</u>
Total Instruction	<u>49,809,361</u>	<u>49,809,861</u>	<u>46,329,442</u>	<u> 3,480,419</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services				
Pupil Personnel				
Personal Services				
Salaries	\$ 1,475,376	\$ 1,475,376	\$ 1,891,152	\$ (415,776)
Employee Benefits	909,953	909,953	1,165,587	(255,634)
Purchased Prof. and Tech. Services	43,400	43,400	96,244	(52,844)
Purchased Property Services	3,100	3,100	390	2,710
Other Purchased Services	6,800	6,800	14,359	(7,559)
Supplies	63,850	64,350	19,266	45,084
Other Objects	<u>1,200</u>	<u>1,200</u>	<u>672</u>	<u>528</u>
Total Pupil Personnel	<u>2,503,679</u>	<u>2,504,179</u>	<u>3,187,670</u>	<u>(683,491)</u>
Instructional Staff				
Personal Services				
Salaries	816,623	816,623	783,078	33,545
Employee Benefits	384,038	384,038	465,883	(81,845)
Purchased Prof. and Tech. Services	50,000	50,000	86,454	(36,454)
Purchased Property Services	15,650	15,650	439	15,211
Other Purchased Services	9,425	9,425	8,734	691
Supplies	173,250	173,250	159,949	13,301
Property	25,778	25,778	16,235	9,543
Other Objects	<u>2,740</u>	<u>2,740</u>	<u>-</u>	<u>2,740</u>
Total Instructional Staff	<u>1,477,504</u>	<u>1,477,504</u>	<u>1,520,772</u>	<u>(43,268)</u>
Administration				
Personal Services				
Salaries	1,927,664	1,927,664	2,139,544	(211,880)
Employee Benefits	1,119,384	1,119,384	1,296,654	(177,270)
Purchased Prof. and Tech. Services	325,000	325,000	231,523	93,477
Purchased Property Services	66,500	66,500	28,031	38,469
Other Purchased Services	141,350	140,850	112,055	28,795
Supplies	16,850	15,350	18,107	(2,757)
Property	5,800	5,800	-	5,800
Other Objects	<u>59,075</u>	<u>58,275</u>	<u>38,070</u>	<u>20,205</u>
Total Administration	<u>3,661,623</u>	<u>3,658,823</u>	<u>3,863,984</u>	<u>(205,161)</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services (Cont'd)				
Pupil Health				
Personal Services				
Salaries	\$ 537,407	\$ 537,407	\$ 586,354	\$ (48,947)
Employee Benefits	297,308	297,308	364,094	(66,786)
Purchased Prof. and Tech. Services	303,500	303,500	249,608	53,892
Purchased Property Services	850	850	-	850
Other Purchased Services	320	320	60	260
Supplies	11,749	10,703	9,003	1,700
Property	<u>810</u>	<u>1,856</u>	<u>1,060</u>	<u>796</u>
Total Pupil Health	<u>1,151,944</u>	<u>1,151,944</u>	<u>1,210,179</u>	<u>(58,235)</u>
Business				
Personal Services				
Salaries	393,033	393,033	390,468	2,565
Employee Benefits	197,161	197,161	251,837	(54,676)
Purchased Prof. and Tech. Services	30,000	30,000	25,878	4,122
Purchased Property Services	129,500	129,500	70,284	59,216
Other Purchased Services	9,000	9,067	3,801	5,266
Supplies	6,050	5,983	35,424	(29,441)
Other Objects	<u>1,500</u>	<u>1,500</u>	<u>1,305</u>	<u>195</u>
Total Business	<u>766,244</u>	<u>766,244</u>	<u>778,997</u>	<u>(12,753)</u>
Oper. and Maint. of Plant Svcs.				
Personal Services				
Salaries	2,946,472	2,946,472	2,867,513	78,959
Employee Benefits	1,591,974	1,591,974	1,839,625	(247,651)
Purchased Prof. and Tech. Services	102,000	102,000	113,676	(11,676)
Purchased Property Services	1,473,275	1,486,846	1,547,085	(60,239)
Other Purchased Services	381,816	381,816	231,558	150,258
Supplies	894,140	878,826	697,286	181,540
Property	94,000	95,743	116,192	(20,449)
Other Objects	<u>3,000</u>	<u>3,000</u>	<u>3,707</u>	<u>(707)</u>
Total Oper. and Maint. of Plant Svcs.	<u>7,486,677</u>	<u>7,486,677</u>	<u>7,416,642</u>	<u>70,035</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services (Cont'd)				
Student Transportation Services				
Personal Services				
Salaries	\$ 21,820	\$ 21,820	\$ 15,902	\$ 5,918
Employee Benefits	14,908	14,908	12,162	2,746
Purchased Prof. and Tech. Services	89,610	89,610	41,991	47,619
Other Purchased Services	4,684,040	4,684,040	4,521,789	162,251
Supplies	78,130	77,675	5,113	72,562
Other Objects	-	455	455	-
	<u>4,888,508</u>	<u>4,888,508</u>	<u>4,597,412</u>	<u>291,096</u>
Total Student Transportation Services				
Central				
Personal Services				
Salaries	630,398	630,398	649,480	(19,082)
Employee Benefits	392,880	392,880	411,356	(18,476)
Purchased Prof. and Tech. Services	33,000	35,364	24,767	10,597
Purchased Property Services	25,000	22,316	-	22,316
Other Purchased Services	61,795	58,319	5,419	52,900
Supplies	181,540	184,452	185,349	(897)
Property	180,000	182,684	174,693	7,991
Other Objects	3,620	3,620	676	2,944
	<u>1,508,233</u>	<u>1,510,033</u>	<u>1,451,740</u>	<u>58,293</u>
Total Central				
Other				
Other Purchased Services	58,500	58,500	61,762	(3,262)
	<u>23,502,912</u>	<u>23,502,412</u>	<u>24,089,158</u>	<u>(586,746)</u>
Total Support Services				
Noninstructional Services				
Student Activities				
Personal Services				
Salaries	842,671	842,671	960,827	(118,156)
Employee Benefits	104,300	104,300	380,979	(276,679)
Purchased Prof. and Tech. Services	53,700	53,707	46,289	7,418
Purchased Property Services	31,150	29,850	15,380	14,470

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Cont'd)				
Current (Cont'd)				
Support Services (Cont'd)				
Noninstructional Services (Cont'd)				
Student Activities (Cont'd)				
Other Purchased Services	\$ 243,850	\$ 233,490	\$ 228,312	\$ 5,178
Supplies	98,595	115,313	129,454	(14,141)
Property	26,175	19,944	17,545	2,399
Other Objects	<u>19,100</u>	<u>20,266</u>	<u>15,331</u>	<u>4,935</u>
Total Student Activities	<u>1,419,541</u>	<u>1,419,541</u>	<u>1,794,117</u>	<u>(374,576)</u>
Community Services				
Personal Services				
Salaries	38,605	38,605	62,362	(23,757)
Employee Benefits	1,374	1,374	13,812	(12,438)
Purchased Property Services	6,000	5,196	1,153	4,043
Supplies	7,350	8,154	9,045	(891)
Other Objects	<u>-</u>	<u>-</u>	<u>5,621</u>	<u>(5,621)</u>
Total Community Services	<u>53,329</u>	<u>53,329</u>	<u>91,993</u>	<u>(38,664)</u>
Total Noninstructional Services	<u>1,472,870</u>	<u>1,472,870</u>	<u>1,886,110</u>	<u>(413,240)</u>
Facilities Acquisition, Construction and Improvement Services				
Purchased Property Services	<u>-</u>	<u>-</u>	<u>16,128</u>	<u>(16,128)</u>
Debt Service				
Interest	187,206	187,206	10,277	176,929
Refunds of Prior Year's Receipts	50,000	50,000	29,560	20,440
Redemption of Principal	<u>-</u>	<u>-</u>	<u>266,302</u>	<u>(266,302)</u>
Total Debt Service	<u>237,206</u>	<u>237,206</u>	<u>306,139</u>	<u>(68,933)</u>
Total Expenditures	<u>75,022,349</u>	<u>75,022,349</u>	<u>72,626,977</u>	<u>2,395,372</u>

**Shaler Area School District
Schedule of Revenues, Expenditures
and Changes in Fund Balance
General Fund - Budget and Actual
Year Ended June 30, 2017**

	<u>Budgeted Amount</u>		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Uses				
Fund Transfers				
Debt Service Fund	\$ <u>2,891,000</u>	\$ <u>2,891,000</u>	\$ <u>1,627,984</u>	\$ <u>1,263,016</u>
 Total Expenditures and Other Financing Uses	 <u>77,913,349</u>	 <u>77,913,349</u>	 <u>74,254,961</u>	 <u>3,658,388</u>
 Net Change in Fund Balance	 -	 -	 5,946,090	 5,946,090
 Fund Balance - July 1, 2016	 <u>-</u>	 <u>-</u>	 <u>3,387,704</u>	 <u>3,387,704</u>
 Fund Balance - June 30, 2017	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 9,333,794</u>	 <u>\$ 9,333,794</u>

**Shaler Area School District
Required Supplementary Information
Schedule of Changes in the Total OPEB Liability
and Related Ratios
Last Two Years**

	June 30, 2017	June 30, 2016
Total OPEB Liability		
Service cost	\$ 430,073	\$ -
Interest	377,532	-
Difference between expected and actual experience	(1,925,854)	-
Changes of assumptions and other inputs	1,049,680	-
Benefit payments	<u>(1,061,526)</u>	<u>-</u>
Net Change in Total OPEB Liability	(1,130,095)	-
Total OPEB Liability - Beginning	<u>9,438,309</u>	<u>-</u>
Total OPEB Liability - Ending	<u>\$ 8,308,214</u>	<u>\$9,438,309</u>
Covered Employee Payroll	\$31,089,698	N/A
Total OPEB Liability as a Percentage of Covered-Employee Payroll	26.72%	N/A

Notes to Schedule:

GASB 75 was implemented beginning with fiscal year ended June 30, 2017.

Assumption Changes:

Discount rate used for fiscal year ending:

2017	2.85%
2016	4.00%

For the June 30, 2017 valuation, changes were made to the aging factors, the mortality table and cost method.

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

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

	June 30, 2017	June 30, 2016	June 30, 2015
Contractually Required Contribution	\$ 9,890,554	\$ 8,309,361	\$ 6,977,855
Contributions in Relation to the Contractually Required Contribution	<u>9,890,554</u>	<u>8,309,361</u>	<u>6,977,855</u>
Contribution Deficiency (Excess)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
School District's Covered-Employee Payroll	\$34,099,755	\$33,658,468	\$34,193,549
Contributions as a Percentage of Covered Employee Payroll	29.0%	24.7%	20.4%

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

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

	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
School District's Proportion of the Net Pension Liability (Asset)	0.2574%	0.2689%	0.2681%	0.2440%
School District's Proportionate Share of the Net Pension Liability (Asset)	\$127,559	\$116,475	\$106,116	\$99,884
School District's Covered Employee Payroll	\$ 33,658	\$ 34,194	\$ 34,216	\$31,318
School District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	378.99%	340.63%	310.13%	318.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	50.14%	54.36%	57.24%	54.49%

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

SINGLE AUDIT SECTION

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Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Dear Members:

The reports contained in this single audit section are required in addition to the financial statements. The various reports for Shaler Area School District for the period ended June 30, 2017 were prepared to fulfill the requirements of the Government Auditing Standards and the Uniform Grant Guidance. A summary of the reports are as follows:

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

Respectfully submitted,

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
February 8, 2018

HOSACK, SPECHT, MUETZEL & WOOD LLP
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Exhibit A

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

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Shaler Area School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Shaler Area School District's basic financial statements, and have issued our report thereon dated February 8, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
February 8, 2018

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Exhibit B

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

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Shaler Area School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Shaler Area School District's major federal programs for the year ended June 30, 2017. Shaler Area School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Auditor's Responsibility (Cont'd)

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

Opinion on Each Major Federal Program

In our opinion, Shaler Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

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

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.

Members of the Board
Shaler Area School District
Exhibit B
Page 3

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

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
February 8, 2018

**Shaler Area School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

Exhibit C

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued was unmodified.

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ___ yes ✓ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___ yes ✓
- Significant deficiency(ies) identified? ___ yes ✓ none reported

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

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027 and 84.173	Special Education Cluster
10.555, 10.553 and 10.559	Nutrition Cluster

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

Auditee qualified as low-risk auditee? ___ yes ✓ no

**Shaler Area School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

Exhibit C

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

Section IV - Status of Prior Year's Findings

Finding 2016-001

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

Pass-through Entity: Pennsylvania Department of Education

Compliance Requirements: Special Tests and Provisions

Type of Finding: Noncompliance

Context and Condition

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

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

Recommendation

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

Current Status

Resolved.

Finding 2016-002

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

Pass-Through Entity: Pennsylvania Department of Education

**Shaler Area School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

Exhibit C

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

Finding 2016-002 (Cont'd)

Compliance Requirements: Special Tests and Provisions

Type of Finding: Material Weakness in Internal Controls Over Compliance

Condition

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

Context

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

Recommendation

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

Current Status

Resolved.

**Shaler Area School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Exhibit D

Federal Grantor/ Pass Through Grantor/ Project Title	Source Code	Federal CFDA Number	Pass Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue 07/01/16	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue 06/30/17
U. S. Department of Education Passed through the Pennsylvania Department of Education Title I Improving Basic Programs Title I Improving Basic Programs	I I	84.010 84.010	013-170379 013-160379	07/26/16-09/30/17 07/02/15-09/30/16	\$628,032 563,170	\$ 546,685 111,393	\$ 111,393	\$ 628,032	\$ 628,032	\$ 81,347
						658,078	111,393	628,032	628,032	81,347
Title II Improving Teacher Quality Title II Improving Teacher Quality	I I	84.367 84.367	020-170379 020-160379	07/26/16-09/30/17 07/02/15-09/30/16	139,866 142,751	139,866	(368)	139,866	139,866	(368)
Passed through the Allegheny County Intermediate Unit Title III	I	84.365	N/A	07/01/16-09/30/17	1,577	1,577	-	1,577	1,577	-
Special Education Cluster IDEA-B - Section 619 IDEA-B IDEA-B	I I I	84.173 84.027 84.027	N/A N/A N/A	07/01/16-06/30/17 07/01/16-09/30/17 07/01/15-09/30/16	6,531 968,024 766,002	6,531 285,908	- 285,908	6,531 968,024	6,531 968,024	- 968,024
Total Special Education Cluster						292,439	285,908	974,555	974,555	968,024
Total U. S. Dept. of Education						1,091,960	396,933	1,744,030	1,744,030	1,049,003
U. S. Department of Health & Human Svcs. Passed through the Pennsylvania Department of Public Welfare Medical Assistance - Access	I	93.778	N/A	07/01/16-06/30/17	N/A	11,397	7,353	10,649	10,649	6,605
U. S. Department of Agriculture Nutrition Cluster Passed through the Pennsylvania Department of Education Nat'l. School Lunch Program Summer Food National School Breakfast Program	I I I	10.555 10.559 10.553	N/A N/A N/A	07/01/16-06/30/17 07/01/16-06/30/17 07/01/16-06/30/17	N/A N/A N/A	662,294 13,800 134,485	76,380	664,734 13,800 134,701	664,734 13,800 134,701	78,820 16,473
Passed through the Pennsylvania Department of Agriculture National School Lunch Program (Donated Commodities Noncash Assistance)	I	10.555	N/A	07/01/16-06/30/17	N/A	98,206	(30,709)	110,254	110,254	(18,661)
Total Nutrition Cluster						908,785	61,928	923,489	923,489	76,632
Passed through the Pennsylvania Department of Education Fresh Fruit and Vegetable Program	I	10.582	N/A	07/01/16-06/30/17	N/A	12,398	2,553	11,376	11,376	1,531
Total U. S. Department of Agriculture						921,183	64,481	934,865	934,865	78,163
Total Federal Financial Assistance						\$2,024,540	\$468,767	\$2,689,544	\$2,689,544	\$1,131,771

See Accompanying Notes to Schedule of Expenditures of Federal Awards

Shaler Area School District
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Exhibit D

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Shaler Area School District under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Shaler Area School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of Shaler Area School District.

Note B - Summary of Significant Accounting Policies

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

Note C - Source Code

The Source Code (I) indicates funds received indirectly.

Note D - Reconciliation with Subsidy Confirmation

Amount Received Per Schedule	\$2,024,540
Less: Commodities Received	(98,206)
Less: Title 19	(11,397)
Less: Pass through AIU	(294,016)
Add: State Revenue on Confirmation	56,970
Add: Medical Assistance	<u>257,620</u>
Per Subsidy Confirmation	<u>\$1,935,511</u>

Note E - Subrecipients

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

**Shaler Area School District
List of Report Distribution
June 30, 2017**

Exhibit E

1 Copy - Bureau of Audits

1 Copy - Bureau of the Census

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Management Letter

Members of the Board
Shaler Area School District
Glenshaw, Pennsylvania

Dear Members:

In planning and performing our audit of the financial statements of Shaler Area School District as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered Shaler Area School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions. This letter does not affect our report dated February 8, 2018 on the financial statements of Shaler Area School District.

General Fund - Outstanding Checks

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

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

Real Estate Tax Collectors

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

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

Real Estate Tax Collectors (Cont'd)

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

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

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

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

The report is to be accompanied by payment of the funds collected for which the Tax Collector is to be given a receipt. In some instances, taxing districts require a more frequent payment over taxes collected. The School District is working with the Tax Collectors to ensure the proper reports are prepared and timely submitted to the School District.

Retirement Expense

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

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

Activity Funds

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

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

The administration has implemented new procedures in the activity and athletic funds' areas.

Athletic Receipts

During our athletic receipts testing, we noted numerous instances of untimely deposits. Also, none of the game reports tested were properly signed off.

We recommend that the controls in place for the athletic receipts be adhered to relating to timeliness of deposits and sign offs for game reports.

Capital Assets

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

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

Other Recoverable Disbursements Accounts - General Fund

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

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

Food Service Company Reports

The data reported on the monthly reports by the School District's food service management company as it relates to the advance sales and redemptions of the advances should be substantiated to supporting documents. The amounts reported for advance redemptions less the advance sales should reconcile to the change in student account balances.

We recommend that the School District perform a reconciliation that will reconcile the amounts reported on the various reports from the management company relating to advance sales and advance redemptions to ensure the outstanding student balances are properly stated.

Members of the Board
Shaler Area School District
Page 4

This letter does not affect our report dated February 8, 2018 on the financial statements of Shaler Area School District.

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

Respectfully submitted,

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
February 8, 2018

AIA[®] Document G701/CMa[™] – 1992

Change Order - Construction Manager-Adviser Edition

PROJECT (Name and address): Rogers Primary School Shaler Area School District 705 Scott Ave. Glenshaw, PA 15116	CHANGE ORDER NUMBER: FS-1 INITIATION DATE: February 5, 2018	OWNER: <input type="checkbox"/> CONSTRUCTION MANAGER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
TO CONTRACTOR (Name and address): Bova Corporation PO Box 118, 111 McFann Road Valencia, PA 16059	PROJECT NUMBERS: #4000 / CONTRACT DATE: June 24, 2016 CONTRACT FOR: Food Service	

THE CONTRACT IS CHANGED AS FOLLOWS:

Due to delays caused by (a) the design modifications affecting the segmental retaining wall #1; (b) the termination point of a 6" drain line from retaining walls #2, #3, and #4 ; (c) extended time to address unstable soils encountered at Areas A, B and D; and (d) the differing site condition of the existing 30" storm line and resultant design modifications, and pursuant to Article 8 of the General Conditions of the Contract for Construction, the Contract Time, as specified in Section 011000 Paragraph 1.01 (1) (3) is modified as follows:

Final Project Completion Date – February 1, 2018
Final Project Closeout Completion Date – March, 1, 2018

There is no adjustment to the Contract Sum associated with this extension of time. The adjustment to the Contract Time as provided above are mutually intended as a full accord and satisfaction between the parties for any time and / or cost impact arising from the above-described circumstances.

TOTAL AMOUNT OF THIS CHANGE ORDER = No Change

The original Contract Sum was	\$ 256,711.00
Net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 256,711.00
The Contract Sum will be unchanged by this Change Order in the amount of	\$ 0.00
The new Contract Sum including this Change Order will be	\$ 256,711.00

The Contract Time will be increased by Sixty Two (62) days.
 The date of Substantial Completion as of the date of this Change Order therefore is February 1, 2018.
 This Change Order agreed to herein shall be considered to be complete and equitable adjustment for the Work as it is described above. The Contractor hereby releases the Owner from any and all liability under this Contract for further equitable adjustments (cost and/or time including extended home office overhead, General Conditions, etc.) attributed to such factors or circumstances giving rise to, or resulting from this change.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive..

NOT VALID UNTIL SIGNED BY THE OWNER, CONSTRUCTION MANAGER, ARCHITECT AND CONTRACTOR.

Massaro CM Services, LLC
CONSTRUCTION MANAGER (Firm name)
120 Delta Drive, Pittsburgh, PA 15238
ADDRESS

BY (Signature)
Daniel T. Kiefer
(Typed name) DATE:

Bova Corporation
CONTRACTOR (Firm name)
PO Box 118, 111 McFann Road, Valencia, PA 16059
ADDRESS

BY (Signature)
Peter P. Bova, President
(Typed name) DATE: 2/9/18

HHS DR, Inc.
ARCHITECT (Firm name)
40 Shenango Avenue, Sharon, PA 16146
ADDRESS

BY (Signature)
J. Greer Hayden, President
(Typed name) DATE: 2/7/2018

Shaler Area School District
OWNER (Firm name)
1800 Mt. Royal Blvd., Glenshaw, PA 15116
ADDRESS

BY (Signature)
Sean Aiken, Superintendent
(Typed name) DATE:

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Change Order - Construction Manager-Adviser Edition

PROJECT (Name and address):
 Rogers Primary School
 Shaler Area School District
 705 Scott Ave.
 Glenshaw, PA 15116

CHANGE ORDER NUMBER: EC-1
INITIATION DATE: February 5, 2018

OWNER:
CONSTRUCTION MANAGER:
ARCHITECT:
CONTRACTOR:
FIELD:
OTHER:

TO CONTRACTOR (Name and address):
 A-1 Electric, Inc.
 140 Bower Hill Road
 Venetia, PA 15367

PROJECT NUMBERS: #1000 /
CONTRACT DATE: June 24, 2016
CONTRACT FOR:
 Electrical Construction

THE CONTRACT IS CHANGED AS FOLLOWS:

Due to delays caused by (a) the design modifications affecting the segmental retaining wall #1; (b) the termination point of a 6" drain line from retaining walls #2, #3, and #4 ; (c) extended time to address unstable soils encountered at Areas A, B and D; and (d) the differing site condition of the existing 30" storm line and resultant design modifications, and pursuant to Article 8 of the General Conditions of the Contract for Construction, the Contract Time, as specified in Section 011000 Paragraph 1.01 (1) (3) is modified as follows:

Final Project Completion Date – February 1, 2018
Final Project Closeout Completion Date – March, 1, 2018

There is no adjustment to the Contract Sum associated with this extension of time. The adjustment to the Contract Time as provided above are mutually intended as a full accord and satisfaction between the parties for any time and / or cost impact arising from the above-described circumstances.

TOTAL AMOUNT OF THIS CHANGE ORDER = No Change

The original Contract Sum was	\$	<u>1,752,000.00</u>
Net change by previously authorized Change Orders	\$	<u>0.00</u>
The Contract Sum prior to this Change Order was	\$	<u>1,752,000.00</u>
The Contract Sum will be unchanged by this Change Order in the amount of	\$	<u>0.00</u>
The new Contract Sum including this Change Order will be	\$	<u>1,752,000.00</u>

The Contract Time will be increased by Sixty Two (62) days.
 The date of Substantial Completion as of the date of this Change Order therefore is February 1, 2018.
 This Change Order agreed to herein shall be considered to be complete and equitable adjustment for the Work as it is described above. The Contractor hereby releases the Owner from any and all liability under this Contract for further equitable adjustments (cost and/or time including extended home office overhead, General Conditions, etc.) attributed to such factors or circumstances giving rise to, or resulting from this change.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive..

NOT VALID UNTIL SIGNED BY THE OWNER, CONSTRUCTION MANAGER, ARCHITECT AND CONTRACTOR.

Massaro CM Services, LLC
CONSTRUCTION MANAGER (Firm name)
120 Delta Drive, Pittsburgh, PA 15238
ADDRESS

BY (Signature)
Daniel T. Kiefer
(Typed name) DATE:

A-I Electric, Inc.
CONTRACTOR (Firm name)
140 Bower Hill Road, Venetia, PA 15367
ADDRESS

BY (Signature)
Mark A. Smith, President
(Typed name) DATE: 2-13-18

HHS DR, Inc.
ARCHITECT (Firm name)
40 Shenango Avenue, Sharon, PA 16146
ADDRESS

BY (Signature)
J. Greer Hayden, President
(Typed name) DATE: 2/7/2018

Shaler Area School District
OWNER (Firm name)
1800 Mt. Royal Blvd. , Glenshaw, PA 15116
ADDRESS

BY (Signature)
Sean Aiken, Superintendent
(Typed name) DATE:

AIA[®] Document G701/CMa[™] – 1992

Change Order - Construction Manager-Adviser Edition

PROJECT (Name and address):
Rogers Primary School
Shaler Area School District
705 Scott Ave.
Glenshaw, PA 15116

CHANGE ORDER NUMBER: PC-1
INITIATION DATE: February 5, 2018

OWNER:
CONSTRUCTION MANAGER:
ARCHITECT:
CONTRACTOR:
FIELD:
OTHER:

TO CONTRACTOR (Name and address):
Vrabel Plumbing Company, LLC
13 Dewey Lane
Gibsonia, PA 15044

PROJECT NUMBERS: #4000 /
CONTRACT DATE: June 24, 2016
CONTRACT FOR:
Plumbing Construction

THE CONTRACT IS CHANGED AS FOLLOWS:

Due to delays caused by (a) the design modifications affecting the segmental retaining wall #1; (b) the termination point of a 6" drain line from retaining walls #2, #3, and #4 ; (c) extended time to address unstable soils encountered at Areas A, B and D; and (d) the differing site condition of the existing 30" storm line and resultant design modifications, and pursuant to Article 8 of the General Conditions of the Contract for Construction, the Contract Time, as specified in Section 011000 Paragraph 1.01 (1) (3) is modified as follows:

Final Project Completion Date – February 1, 2018
Final Project Closeout Completion Date – March, 1, 2018

There is no adjustment to the Contract Sum associated with this extension of time. The adjustment to the Contract Time as provided above are mutually intended as a full accord and satisfaction between the parties for any time and / or cost impact arising from the above-described circumstances.

TOTAL AMOUNT OF THIS CHANGE ORDER = No Change

The original Contract Sum was	\$	<u>1,192,900.00</u>
Net change by previously authorized Change Orders	\$	<u>0.00</u>
The Contract Sum prior to this Change Order was	\$	<u>1,192,900.00</u>
The Contract Sum will be unchanged by this Change Order in the amount of	\$	<u>0.00</u>
The new Contract Sum including this Change Order will be	\$	<u>1,192,900.00</u>

The Contract Time will be increased by Sixty Two (62) days.

The date of Substantial Completion as of the date of this Change Order therefore is February 1, 2018.

This Change Order agreed to herein shall be considered to be complete and equitable adjustment for the Work as it is described above. The Contractor hereby releases the Owner from any and all liability under this Contract for further equitable adjustments (cost and/or time including extended home office overhead, General Conditions, etc.) attributed to such factors or circumstances giving rise to, or resulting from this change.

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE OWNER, CONSTRUCTION MANAGER, ARCHITECT AND CONTRACTOR.

Massaro CM Services, LLC
CONSTRUCTION MANAGER (Firm name)
120 Delta Drive, Pittsburgh, PA 15238
ADDRESS

BY (Signature)
Daniel T. Kiefer
(Typed name) DATE:

Vrabel Plumbing Company, LLC
CONTRACTOR (Firm name)
13 Dewey Lane, Gibsonia, PA 15044
ADDRESS

BY (Signature)
Charles Vrabel, President
(Typed name) DATE: 2/12/18

HHS DR, Inc.
ARCHITECT (Firm name)
40 Shenango Avenue, Sharon, PA 16146
ADDRESS

BY (Signature)
J. Greer Hayden, President
(Typed name) DATE: 2/7/2018

Shaler Area School District
OWNER (Firm name)
1800 Mt. Royal Blvd., Glenshaw, PA 15116
ADDRESS

BY (Signature)
Sean Aiken, Superintendent
(Typed name) DATE: