

AFFILIATION AGREEMENT FOR AN STUDENT TEACHING SITE

THIS AGREEMENT is made the 30 day of November, 2011, by PENN STATE HARRISBURG (hereinafter referred to as "the University"), a non-profit institution incorporated under the laws of the Commonwealth of Pennsylvania, and EAST STROUDSBURG AREA SCHOOL DISTRICT (hereinafter referred to as "the Agency"). The parties intend to be legally bound by the following terms:

I. DUTIES AND RESPONSIBILITIES OF PENN STATE HARRISBURG

- a. *Selection of Students.* The University shall be responsible for the selection of qualified student (hereinafter "student") to participate in the practicum or student teaching experience. The selected students must have the appropriate Educational experience offered by the School District.
- b. *Education of Students.* The University shall assume full responsibility for the classroom education of the students. The University shall be responsible for the administration of the program, the curriculum content, the requirements of matriculation, grading and graduation.
- c. *Submission of Candidates.* The University shall submit the names of the students to the School District or a designated representative prior to the practicum assignment or student teaching.
- d. *Advising Students of Rights and Responsibilities.* The University will be responsible for advising the student of his or her own responsibilities under this Agreement. The student shall be advised of his or her obligations to abide by the policies and procedures of the School District, and should any student fail to abide by any policy/or procedure, he or she may be expelled from the program.
- e. *Professional Liability Insurance.* Students shall be responsible for procuring professional liability insurance at their own expense. The limits of the policy shall be a minimum of \$1,000,000.00 per claim and an aggregate of \$3,000,000.00 per occurrence. This policy must remain in full force and effect for the duration of the practicum or student teaching assignment.

The School District understands that as an Agency of the Commonwealth, the University

- f. *Advising Student of Rights and Responsibilities.* The University will be responsible for advising the student of his or her individual responsibilities under this Agreement. The student shall be advised of his or her obligations to abide by the policies and procedures of the Agency and, should the student fail to abide by any policy and/or procedure, that he or she may be expelled from the internship program. If necessary, the termination of the student from the

internship program will be done according to the policies and procedures of the University.

- g. *Professional Liability Insurance.* The student shall be responsible for procuring professional liability insurance at his/her own expense. The limits of the policy shall be a minimum of \$1,000,000.00 per claim and an aggregate of \$3,000,000.00 per occurrence. This policy must remain in full force and effect for the duration of the internship.
- h. *Clearances and Records.* Prior to the rendering of services by the student pursuant to this agreement, the student shall obtain and provide to the Agency all criminal and child abuse clearances and/or other records required by the Pennsylvania School Code and/or other applicable statutes.

II. DUTIES AND RESPONSIBILITIES OF EAST STROUDSBURG AREA SCHOOL DISTRICT

- a. *Establishment of Internship.* The Agency authorizes the use of its site, as may be agreed upon by the Agency and the University, as an internship. This internship is for a student enrolled in an undergraduate bachelor of science, major in mathematical sciences degree program at Penn State Harrisburg.
- b. *Policies of the Agency.* The Agency will provide the University with all applicable information regarding its policies at least two (2) weeks in advance of the student's participation. The University will review with each student, prior to the assignment, any and all applicable policies, codes or confidentiality issues related to the experience.
- c. *Designation of Agency Representative.* The Agency shall designate a qualified staff member to function as an on-site supervisor for the student. The supervising counselor will be responsible, with the approval of the Superintendent or his/her designee, for providing opportunities for the student to engage in a variety of counseling activities under supervision, for evaluating the student's performance, and for meeting periodically with representatives of the University in order to discuss, plan and evaluate the internship experience of the student. The on-site supervisor, or his/her designee, shall provide the student with an orientation to the Agency's specific services necessary for the implementation of the internship experience.
- d. *Administration.* The Agency will have the sole authority and control over all aspects of the delivery of pupil services. The Agency will be responsible for and retain control over the organization and operation of its programs.
- e. *Removal of Noncompliant Student.* The Agency shall have the authority to immediately remove a student who fails to comply with its policies and

procedures. If such a removal occurs, the Agency shall immediately contact the designated University representative.

- f. *Reporting of Student Progress.* The Agency shall provide all reasonable information requested by the University on a student's work performance. If there are any student evaluations, they will be completed and returned according to any reasonable schedule agreed to by the University and the Agency.
- g. *Student Records.* The Agency shall protect the confidentiality of student records as dictated by the Family Educational Rights and Privacy Act (FERPA) and shall release no information absent written consent of the student unless required to do so by law or as dictated by the terms of the Agreement.

III. MUTUAL TERMS AND CONDITIONS

- a. *Number of Participating Students.* The parties mutually agree that one student shall be assigned to East Stroudsburg Area School District for this student teaching experience.
- b. *Term of Agreement.* The term of this Agreement shall be one (1) year from the date of execution. This Agreement may not exceed a period of five (5) years.
- c. *Termination of Agreement.* The University or the Agency may terminate this Agreement for any reason with ninety (90) days' notice. Either party may terminate this Agreement in the event of a substantial breach. However, should the Agency terminate this Agreement prior to the completion of an academic semester for other than a substantial breach, the student enrolled at that time may continue his/her educational experience until it would have been concluded absent the termination.
- d. *Nondiscrimination.* The parties agree to continue their respective policies of nondiscrimination based on Title VI of the Civil Rights Act of 1964 with regard to sex, age, race, color, creed, and national origin, Title IX of the Education Amendments of 1972, and other applicable laws, as well as the provisions of the Americans with Disabilities Act.
- e. *Interpretation of Agreement.* The laws of the Commonwealth of Pennsylvania shall govern this Agreement.
- f. *Modification of Agreement.* This Agreement shall only be modified in writing with the same formality as the original Agreement.
- g. *Relationship of Parties.* The relationship between the parties to this Agreement to each other is that of independent contractors. The relationship of the parties

to this contract to each other shall not be construed to constitute a partnership, joint venture, employment or any other relationship, other than that of independent contractors.

- h. *Liability.* Neither of the parties shall assume any liabilities to each other, except as specifically stated in this Agreement. As to liability for damage, injuries or death to persons, or damages to property, the parties do not waive any defense as a result of entering into this Agreement unless such a waiver is expressly and clearly written into a part of this Agreement.
- i. *Entire Agreement.* This Agreement represents the entire understanding between the parties. No other oral understandings or promises exist with regard to this relationship.

IN WITNESS WHEREOF, the authorized representatives of the parties have executed this Agreement as of the date previously indicated.

East Stroudsburg Area School District:

Authorized Signature

Printed Name

Date

Title

Penn State Harrisburg:

Denise G. Meister

Authorized Signature

11-30-11

Date

Denise G Meister

Printed Name

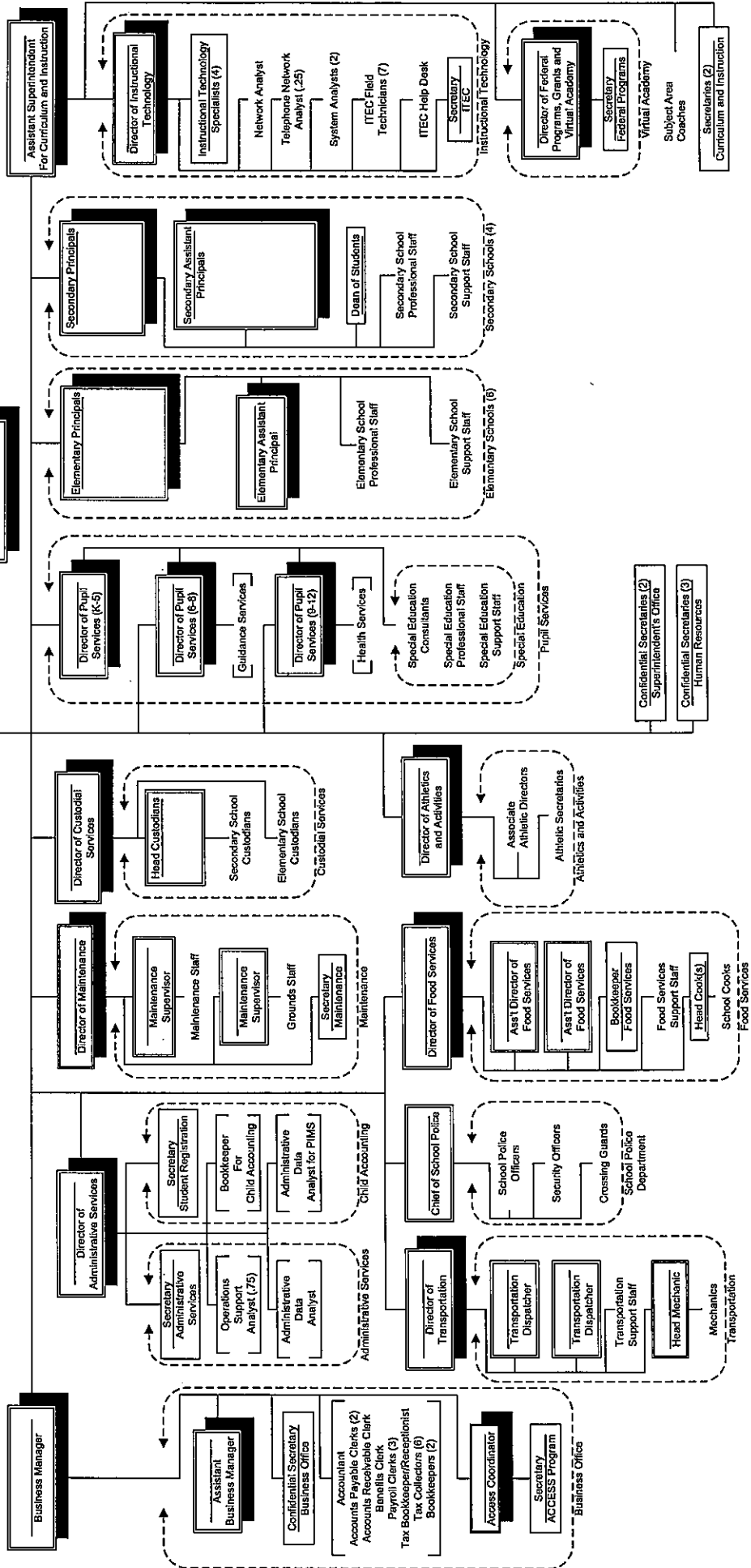
Chair, Teacher Education

Title Dept.

East Stroudsburg Area School District

Organizational Chart

008-Attachment
December 19, 2011



Please Check One:
<input type="checkbox"/> Regular Day Trip
<input type="checkbox"/> Extended Day Trip
<input checked="" type="checkbox"/> Overnight Trip

Board



Dispatch Order #: _____

EAST STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

BY: _____

The top section of this form is to be completed by the staff member seeking permission to make the trip. It should be submitted to the building principal for approval at least thirty (30) days prior to the desired day trip date or sixty (60) days prior to an overnight trip. Buses and trips will be approved on a first-come, first-served basis. All field trips made during regular school days should be scheduled between 8:30 A.M. and 1:45 P.M. Drivers will be assigned by the Transportation Office. Do not request specific drivers.

SCHOOL MCTI GROUP Marketing + Hotel Mgt. REQUESTOR Judy Delfo
 DESTINATION Hershey Lodge & Convention Ctr. 325 University Dr. Hershey, PA GRADE(S)/LEVEL(S) all
 DIRECTIONS TO DESTINATION OBTAINED (Please check) YES NO
 DATE Leaving wed, 2/22/12 PLACE OF DEPARTURE (Be Specific) MCTI
 DATE Ret. Fri, 2/24/12
 NUMBER OF STUDENTS MAKING TRIP 27 NUMBER OF SCHOOL BUSES NEEDED 1
 BUS ARRIVAL TIME (For pre-departure preparation) 8:45 AM on wed. 2/22/12
 BUS DEPARTURE TIME (After all pre-trip preparation is complete) 9:00 AM on wed 2/22/12
 RETURN TIME (When bus(es) arrive back at school for other duties) 4:00 PM on Fri 2/24/12
 PURPOSE OF TRIP (Include relationship to present curriculum area being covered) DECA State Conference & Competitive Events

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) 3 *
 * List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP: # of Substitutes _____ X # of Days _____ = \$ _____
 Transportation Costs (as is applicable) \$ 325.00
 Admission/Registration Fees \$ _____
 Miscellaneous (Please list) _____ \$ _____
 Grand Total \$ _____

Invoice MCTI

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: Over- night trip was Board approved 11/7/11

SIGNATURE -- Staff Member Making Request Judy Delfo DATE 10/08/11

SIGNATURE/APPROVAL -- Building Principal Tracy W. Stout DATE 11/08/11

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____
 * As is applicable

BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction Meredith S DATE 11/18/11

SIGNATURE -- Superintendent _____ DATE _____

Academic Competition

Please Check One:
 Regular Day Trip
 Extended Day Trip
 Overnight Trip

Board

✓

Dispatch Order #
RECEIVED
 NOV 29 2011

EAST STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

BY: _____

The top section of this form is to be completed by the staff member seeking permission to make the trip. It should be submitted to the building principal for approval at least **thirty (30) days prior to the desired day trip date or sixty (60) days prior to an overnight trip.** Buses and trips will be approved on a first-come, first-served basis. All field trips made during regular school days should be scheduled between 8:30 A.M. and 1:45 P.M. Drivers will be assigned by the Transportation Office. **Do not request specific drivers.**

SCHOOL J.T. Lambert Int GROUP Science Olympiad REQUESTOR Sheila Bove

DESTINATION Bayard Rustin High School GRADE(S)/LEVEL(S) 6-7-8

DIRECTIONS TO DESTINATION OBTAINED (Please check) West Chester, PA 19382 YES NO

DATE Saturday 1/21/12 PLACE OF DEPARTURE (Be Specific) J.T.L. Front Steps

NUMBER OF STUDENTS MAKING TRIP 28 NUMBER OF SCHOOL BUSES NEEDED 1

BUS ARRIVAL TIME (For pre-departure preparation) 5:30 am

BUS DEPARTURE TIME (After all pre-trip preparation is complete) 5:45 am

RETURN TIME (When bus(es) arrive back at school for other duties) 7:00 pm

PURPOSE OF TRIP (Include relationship to present curriculum area being covered) To compete in the Science Olympiad Rustin Invitational. Students compete in 23 science and engineering events.

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) 3 *

* List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP:	# of Substitutes <u>0</u> X # of Days _____ =	\$ <u>0</u>
	Transportation Costs (as is applicable)	\$ <u>325.00</u>
	Admission/Registration Fees	\$ <u>100.00</u>
	Miscellaneous (Please list) _____	\$ _____
	Grand Total	\$ <u>425.00</u>

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: _____

SIGNATURE -- Staff Member Making Request Sheila M Bove DATE 10/21/11

SIGNATURE/APPROVAL -- Building Principal John Surma DATE 10/24/11

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____

* As is applicable

BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction [Signature] DATE 11/29/11

SIGNATURE -- Superintendent _____ DATE _____

Academic Competition ✓

121. ATTACHMENT A

Please Check One:
 Regular Day Trip
 Extended Day Trip
 Overnight Trip

Board

Dispatch Order # _____
RECEIVED
NOV 29 2011

EAST STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

BY: _____

The top section of this form is to be completed by the staff member seeking permission to make the trip. It should be submitted to the building principal for approval at least thirty (30) days prior to the desired day trip date or sixty (60) days prior to an overnight trip. Buses and trips will be approved on a first-come, first-served basis. All field trips made during regular school days should be scheduled between 8:30 A.M. and 1:45 P.M. Drivers will be assigned by the Transportation Office. Do not request specific drivers.

P.A.C.E. Academic Competition Club

SCHOOL J. T. Lambert Int GROUP Future City REQUESTOR Sheila Bove

DESTINATION Philadelphia Iron Works GRADE(S)/LEVEL(S) 6-7-8

DIRECTIONS TO DESTINATION OBTAINED (Please check) YES NO

DATE 1/28/12 PLACE OF DEPARTURE (Be Specific) J.T.L. Front Steps

NUMBER OF STUDENTS MAKING TRIP 18 NUMBER OF SCHOOL BUSES NEEDED 1

BUS ARRIVAL TIME (For pre-departure preparation) 5:45 am

BUS DEPARTURE TIME (After all pre-trip preparation is complete) 6:00 am

RETURN TIME (When bus(es) arrive back at school for other duties) 7:00 pm

PURPOSE OF TRIP (Include relationship to present curriculum area being covered) Compete in the Future City STEM competition. Students design a city of the future.

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) 2 *

* List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP:	# of Substitutes <u>0</u> X # of Days _____ = \$ <u>0</u>
	Transportation Costs (as is applicable) \$ <u>325.00</u>
	Admission/Registration Fees \$ _____
	Miscellaneous (Please list) _____ \$ _____
	Grand Total \$ <u>325.00</u>

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: _____

Will call if event is cancelled

SIGNATURE -- Staff Member Making Request Sheila M Bove DATE 10/21/11

SIGNATURE/APPROVAL -- Building Principal John Burman DATE 10/24/11

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____

* As is applicable

BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction Arene Dugg DATE 11/29/11

SIGNATURE -- Superintendent _____ DATE _____

Dispatch Order #: _____

Please Check One:
 Regular Day Trip
 Extended Day Trip
 Overnight Trip

RECEIVED
 DEC 02 2011

EAST-STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

The top section of this form is to be completed by the staff member seeking permission to make the trip. It should be submitted to the building principal for approval at least thirty (30) days prior to the desired day trip date or sixty (60) days prior to an overnight trip. Buses and trips will be approved on a first-come, first-served basis. All field trips made during regular school days should be scheduled between 8:30 A.M. and 1:45 P.M. Drivers will be assigned by the Transportation Office. Do not request specific drivers.

SCHOOL MSE GROUP 4th Grade REQUESTOR Barb Dahl
 DESTINATION Harrisburg, PA GRADE(S)/LEVEL(S) 4th Grade

DIRECTIONS TO DESTINATION OBTAINED (Please check) YES NO

DATE 5/23/12 PLACE OF DEPARTURE (Be Specific) MSE

NUMBER OF STUDENTS MAKING TRIP 100 NUMBER OF SCHOOL BUSES NEEDED 0

BUS ARRIVAL TIME (For pre-departure preparation) 7:30 a.m.

BUS DEPARTURE TIME (After all pre-trip preparation is complete) 8:00 a.m.

RETURN TIME (When bus(es) arrive back at school for other duties) 6:00 p.m.

PURPOSE OF TRIP (Include relationship to present curriculum area being covered) Students will tour our State Capital Bldg and The State Museum and view a planetarium show in accordance with 4th Grade social studies curriculum.

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) 10 *

* List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP:	# of Substitutes _____	X # of Days _____	= \$ <u>0</u>	paid for by parents & PTO
<u>Avery Transportation Charter buses to be used</u>	Transportation Costs (as is applicable)		\$ <u>2925</u>	
	Admission/Registration Fees		\$ <u>630</u>	
	Miscellaneous (Please list)		\$ _____	
	Grand Total		\$ <u>3555.00</u>	

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: N/A

SIGNATURE -- Staff Member Making Request Barb Dahl DATE 11/30/11

SIGNATURE/APPROVAL -- Building Principal David W. Baker DATE 12/2/11

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____
 * As is applicable

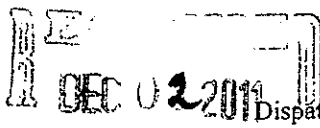
BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction [Signature] DATE 12/2/11

SIGNATURE -- Superintendent _____ DATE _____

HS

11/29/11 sent



121. ATTACHMENT A

Please Check One:
 Regular Day Trip
 Extended Day Trip
 Overnight Trip

Board

Dispatch Order #: _____

EY: _____

EAST STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

The top section of this form is to be completed by the staff member seeking permission to make the trip. It should be submitted to the building principal for approval at least thirty (30) days prior to the desired day trip date or sixty (60) days prior to an overnight trip. Buses and trips will be approved on a first-come, first-served basis. All field trips made during regular school days should be scheduled between 8:30 A.M. and 1:45 P.M. Drivers will be assigned by the Transportation Office. Do not request specific drivers.

SCHOOL Resica Elementary GROUP Grade 4 REQUESTOR Kelly Mark
 DESTINATION Harrisburg, PA Capitol Building State Museum GRADE(S)/LEVEL(S) 4th Grade
 DIRECTIONS TO DESTINATION OBTAINED (Please check) YES NO

DATE Monday, April 23, 2012 PLACE OF DEPARTURE (Be Specific) Resica Bus Lot

NUMBER OF STUDENTS MAKING TRIP 100 NUMBER OF SCHOOL BUSES NEEDED 0 - Charter Buses will be obtained

BUS ARRIVAL TIME (For pre-departure preparation) 5:45 AM

BUS DEPARTURE TIME (After all pre-trip preparation is complete) 6:00 AM

RETURN TIME (When bus(es) arrive back at school for other duties) 3:00 PM

PURPOSE OF TRIP (Include relationship to present curriculum area being covered) This will be a culminating activity for the 4th grade Pennsylvania Unit. It will highlight PA government, geography, animals, careers, and history.

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) 1:10 *

* List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP:	# of Substitutes _____ X # of Days _____ =	\$ <u>0</u>	<u>\$688.00 paid by PTO towards chartered buses.</u>
	Transportation Costs (as is applicable)	\$ <u>0</u>	
	Admission/Registration Fees	\$ <u>0</u>	
	Miscellaneous (Please list)	\$ <u>0</u>	
	Grand Total	\$ <u>0</u>	

** Students will be charged \$25.*

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: _____

This trip will take place rain or shine. It will be cancelled in the event of snow.

SIGNATURE -- Staff Member Making Request Kelly Mark DATE 11-23-11

SIGNATURE/APPROVAL -- Building Principal [Signature] DATE 11-30-11

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____
 * As is applicable

BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction [Signature] DATE 12/2/11

SIGNATURE -- Superintendent _____ DATE _____

Please Check One:
 Regular Day Trip
 Extended Day Trip
 Overnight Trip

Board

RECEIVED
 NOV 29 2011

121. ATTACHMENT A

Dispatch Order #: _____

BY: _____

EAST STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

The top section of this form is to be completed by the staff member seeking permission to make the trip. It should be submitted to the building principal for approval at least thirty (30) days prior to the desired day trip date or sixty (60) days prior to an overnight trip. Buses and trips will be approved on a first-come, first-served basis. All field trips made during regular school days should be scheduled between 8:30 A.M. and 1:45 P.M. Drivers will be assigned by the Transportation Office. Do not request specific drivers.

SCHOOL South HS GROUP FBLA REQUESTOR Palmonte

DESTINATION Philly -> King of Prussia GRADE(S)/LEVEL(S) 9-12

DIRECTIONS TO DESTINATION OBTAINED (Please check) YES NO

DATE Jan 21 - Saturday PLACE OF DEPARTURE (Be Specific) front of HS

NUMBER OF STUDENTS MAKING TRIP 80 NUMBER OF SCHOOL BUSES NEEDED 2

BUS ARRIVAL TIME (For pre-departure preparation) 8:00 am

BUS DEPARTURE TIME (After all pre-trip preparation is complete) 8:00 a.m

RETURN TIME (When bus(es) arrive back at school for other duties) Depart Philly 8:00 p.m. - Return to HS 10:00 p.m.

PURPOSE OF TRIP (Include relationship to present curriculum area being covered) * Fundraiser - mail & Dave + Busters #80 to ride bus (open to parents & students)

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) 3

* List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP:	# of Substitutes <u>0</u> X # of Days _____ = \$ <u>0</u>
	Transportation Costs (as is applicable) \$ <u>700</u>
	Admission/Registration Fees \$ <u>0</u>
	Miscellaneous (Please list) _____ \$ _____
	Grand Total \$ <u>700 - covered</u>

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: Feb 4, 2011 by Student

SIGNATURE -- Staff Member Making Request Palmonte DATE Nov. 19, 2011

SIGNATURE/APPROVAL -- Building Principal _____ DATE _____

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____

BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction [Signature] DATE 11/29/11

SIGNATURE -- Superintendent _____ DATE _____

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if

Please Check One:
 Regular Day Trip
 Extended Day Trip
 Overnight Trip

RECEIVED
 NOV 29 2011

✓ 121. ATTACHMENT A
 Dispatch Order #: _____

Board

BY: _____

EAST STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

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SCHOOL South HS GROUP Sports Marketing REQUESTOR Palmaunter, Amy

DESTINATION Hershey Park GRADE(S)/LEVEL(S) 9-12

DIRECTIONS TO DESTINATION OBTAINED (Please check) YES NO

DATE May 24 Thursday PLACE OF DEPARTURE (Be Specific) front of HS

NUMBER OF STUDENTS MAKING TRIP 48 NUMBER OF SCHOOL BUSES NEEDED 1

BUS ARRIVAL TIME (For pre-departure preparation) 7:30 a.m.

BUS DEPARTURE TIME (After all pre-trip preparation is complete) 7:45 a.m.

RETURN TIME (When bus(es) arrive back at school for other duties) 8:00 p.m.

PURPOSE OF TRIP (Include relationship to present curriculum area being covered)
Hershey Park - Marketing Day - learn about
business from Hersheys marketing exper

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) _____ *

* List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP: # of Substitutes 4 X # of Days 1 = \$ 340
 Transportation Costs (as is applicable) \$ covered by dept. memo
 Admission/Registration Fees \$ budget - class trip
 Miscellaneous (Please list) _____ \$ _____
 Grand Total \$ 340 - subs

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: A students will pay for ticket

SIGNATURE -- Staff Member Making Request Amy Palmaunter DATE Nov 19, 2011

SIGNATURE/APPROVAL -- Building Principal _____ DATE _____

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____
 * As is applicable

BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction Wade Aug DATE 11/29/11

SIGNATURE -- Superintendent _____ DATE _____

Please Check One:
 Regular Day Trip
 Extended Day Trip
 Overnight Trip

Board

RECEIVED
 NOV 29 2011

Dispatch Order #: _____

EAST STROUDSBURG AREA SCHOOL DISTRICT

FIELD TRIP REQUEST FORM

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SCHOOL J.T. Lambert GROUP Web Desgn Class
Good Morning JTL REQUESTOR Mr. Terry Toth
cast

DESTINATION New York City GRADE(S)/LEVEL(S) 7/8

DIRECTIONS TO DESTINATION OBTAINED (Please check) YES NO

DATE 4/11/12 PLACE OF DEPARTURE (Be Specific) JTL Front Steps.

NUMBER OF STUDENTS MAKING TRIP 40 NUMBER OF SCHOOL BUSES NEEDED 1
charter

BUS ARRIVAL TIME (For pre-departure preparation) 8:45 AM

BUS DEPARTURE TIME (After all pre-trip preparation is complete) 9:00 AM

RETURN TIME (When bus(es) arrive back at school for other duties) 10:30 PM

PURPOSE OF TRIP (Include relationship to present curriculum area being covered) See technology used at International Auto Show. See technology used in Broadway show sister act.

NUMBER OF CHAPERONES REQUIRED (See Board Policy No. 121) 4 teachers * taking of parents
 * List must be submitted to the building principal at least two (2) weeks prior to the date of the trip.

PROJECTED COST OF TRIP:
 # of Substitutes 3 X # of Days 1 = \$ 240
 Transportation Costs (as is applicable) \$ paid by students \$28
 Admission/Registration Fees \$ paid by students \$50
 Miscellaneous (Please list) Dinner \$ paid by students \$22
 Grand Total \$ 240 *\$100 per person*

PROCEDURAL PLAN/RAIN DATE IN CASE OF POSTPONEMENT/CANCELLATION: Event will be rain or shine. If event is cancelled, an announcement will be made at school.

SIGNATURE -- Staff Member Making Request Terry Toth DATE 11/23/11

SIGNATURE/APPROVAL -- Building Principal John J. Burman DATE 11/23/11

SIGNATURE/APPROVAL -- Director of Athletics and Activities* _____ DATE _____
 * As is applicable

BUS AVAILABILITY -- Transportation Office _____ DATE _____

SIGNATURE -- Asst. Supt./Curriculum & Instruction Jane Duff DATE 11/29/11

SIGNATURE -- Superintendent _____ DATE _____

Holiday	Religion(s)
Nativity of Christ	Armenian Orthodox
Intercalary Days	Baha'i
Ascension of 'Abdu'l Baha	Baha'i
Ascension of Baha'u'llah	Baha'i
Birth of B'ab	Baha'i
Birth of Baha'u'llah	Baha'i
Day of Covenant	Baha'i
Declaration of the Bab	Baha'i
First Day of Ridvan	Baha'i
Martyrdom of the Bab	Baha'i
Naw Ruz	Baha'i
Ninth Day of Ridvan	Baha'i
Twelfth Day of Ridvan	Baha'i
World Religion Day	Baha'i
Asalha Puja Day	Buddhist
Bodhi Day	Buddhist
Buddha Day – Visakha Puja	Buddhist
Buddha's Birthday	Buddhist
His Holiness Sakya Trizin's Birthday	Buddhist
His Holiness the 17th Gyalawa Karmapa's birthday	Buddhist
The 11th Panchen Lama's Birthday	Buddhist
Theravadin New Year	Buddhist
Ullambana/Oban	Buddhist
Nirvana Day	Buddhist, Jain
All Saints' Day	Christian
All Souls' Day	Christian
Ash Wednesday	Christian
Christmas	Christian
Easter	Christian
Easter Monday	Christian
Epiphany	Christian
Feast of the Assumption of the Blessed Virgin Mary	Christian
First Sunday of Advent	Christian
Good Friday	Christian

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Holiday	Religion(s)
Immaculate Conception	Christian
Nativity of Mary	Christian
Shrove Tuesday	Christian
Lammas	Christian and Wicca
Day of Atonement	Christian, Church of God, Philadelphia Church of God
Holy Thursday	Christian, Eastern Orthodox Christian
Pentecost	Christian, Eastern Orthodox Christian, Church of God, Philadelphia Church of God
Lord's Evening Meal	Christian, Jehovah's Witness
Palm Sunday	Christian/Eastern Orthodox Christian
First Day of Unleavened Bread	Church of God
Last Day of Unleavened Bread	Church of God
Feast of Trumpets	Church of God, Philadelphia Church of God
Last Great Day	Church of God, Philadelphia Church of God
L. Ron Hubbard's Birthday	Church of Scientology
Chinese New Year	Confucian, Daoist, Buddhist
Advent/Nativity Fast begins	Eastern Orthodox Christian
Ascension of Our Lord	Eastern Orthodox Christian
Clean Monday	Eastern Orthodox Christian
Dormition of the Theotokos	Eastern Orthodox Christian
Fast in Honor of the Holy Mother of Lord Jesus	Eastern Orthodox Christian
Feast of Theophany	Eastern Orthodox Christian
Holy Friday	Eastern Orthodox Christian
Lazarus Saturday	Eastern Orthodox Christian
Nativity of the Theotokos	Eastern Orthodox Christian
Pascha	Eastern Orthodox Christian
The Elevation of the Holy Cross	Eastern Orthodox Christian
The Nativity of Christ	Eastern Orthodox Christian
The Presentation of Our Lord to the Temple	Eastern Orthodox Christian
The Presentation of the Theotokos to the Temple	Eastern Orthodox Christian
Transfiguration of the Lord	Eastern Orthodox Christian
The Annunciation/The Annunciation of the Virgin Mary	Eastern Orthodox Christian; Christian
Chandramana Yugadi	Hindu
Dusseera	Hindu
Ganesha Chaturthi	Hindu

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Holiday	Religion(s)
Hanuman Jayanti	Hindu
Holi	Hindu
Krishna Janmashtami	Hindu
Magha Puja Day	Hindu
Maha Shivaratri	Hindu
Makar Sankranti	Hindu
Navaratri	Hindu
Raksha Bandhan	Hindu
Rami Navami	Hindu
Souramana Yugadi	Hindu
Vasant Panchami	Hindu
Diwali (Deepavali)	Hindu, Jain, Sikh
Al Hija – 1st Muharram	Islam
Eid al Adha	Islam
Eid al Fitr	Islam
Haji Day	Islam
Lailat al Bara'ah	Islam
Lailat al Miraj	Islam
Laylat as-Qadr	Islam
Mawlid an Nabi	Islam
Ramadan begins	Islam
Hanuman Jayanti	Jain
Mahavir Jayanti	Jain
Hanukkah	Jewish
Lag B'Omer	Jewish
Pesach/Passover	Jewish
Purim	Jewish
Rosh Hashanah	Jewish
Shavuot	Jewish
Shemini Atzeret	Jewish
Simhat Torah	Jewish
Tisha B'Av	Jewish
Tu B'shvat	Jewish
Yom Ha'Azmaut	Jewish

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Holiday	Religion(s)
Yom Kippur	Jewish
Sukkot	Jewish; Feast of Tabernacles
Ecclesiastical Year begins	Orthodox Christian
Feast of the Nativity	Orthodox Christian
Days of Unleavened Bread	Philadelphia Church of God
First Day of Sacred Year	Philadelphia Church of God
Passover	Philadelphia Church of God
Reformation Day	Protestant and Lutheran
Gantan-sai	Shinto
Baisakhi	Sikh
Birthday of Guru Gobind Singh Sahib	Sikh
Guru Nanak Dev Sahib Birthday	Sikh
Guru Tegh Bahadur Martyrdom	Sikh
Hola Mohalla	Sikh
Installation of the Scriptures as Guru Granth	Sikh
Maghi	Sikh
Martyrdom of Guru Arjan Dev Sahib	Sikh
Beltane	Wicca
Imbolic-Candlemas	Wicca
Litha	Wicca
Mabon	Wicca
Ostara	Wicca
Samhain-Beltane	Wicca
Yule	Wicca and Christian
Khordad Sal	Zoroastrian
Narouz	Zoroastrian
Zarathosht Diso	Zoroastrian

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Request to Establish a Student Activity

1. **Name of Organization:**
 - a. East Stroudsburg High School South Quidditch Team/Club
2. **Purpose or Objective:**
 - a. To establish a school-wide group that incorporates praise for the *Harry Potter* series while promoting physical activity. We hope to organize a team that would practice year-round, once a week and would follow the rules set out by the International Quidditch Association (IQA). The game was adapted from its literary framework in *Harry Potter* by a student from Middlebury College and functions, essentially, like soccer while “riding” on broomsticks. The rules for the game can be found at <http://www.internationalquidditch.org/rules/>, however, we have attached an abridged version with highlighted points of interest.
3. **Benefit:**
 - a. **Acknowledgement of Literature:** By creating a club based on a sport from a popular series of novels, the school would promote active learning and reading. It would draw attention to creativity from literature as seen in the fantasy novels, and would have a positive school-wide influence to excite students to read. The benefits of reading, of course, range from increased vocabulary to improved analytical thinking.
 - b. **Physical Activity:** The sport would not be overly strenuous, however it would allow students to get out and enjoy fitness. Because the club would not entail the extreme criteria of a school sport, its moderate workouts would apply to more students. Thus, Quidditch would grant everyone an opportunity to reap exercise benefits like improved health and mood.
 - c. **School Spirit:** Putting forth another East Stroudsburg team to root for would allow the students more chances to cheer on their peers and be enthused by a group that is out of the ordinary. Team members would also have a chance to be proud of themselves and the high school that they represent.
 - d. **Meeting New People:** Outside of classes, students would be able to make new friends and meet new people that share a common interest in the series.
 - e. **Fun:** This quirky sport is beloved by any *Harry Potter* fan!
4. **Leadership:**
 - a. An advisor will be issued to supervise the group. With the co-captains’ collaboration, necessary paper-work will also be filled out. Mrs. Hughes has agreed to this position.
 - b. Since we are forging this group, both of us (Miranda and Josh) will assume positions of co-captains. We will coordinate practices and lead them, know the rules and teach them to members, assign positions and basically keep track of anything involving the actual game being played. This would include getting into contact with local teams like our own to create dates to compete against them. A known affiliate of the IQA is the high-school based Central Pennsylvania Interscholastic Quidditch League which spans from central to

eastern PA. Aside from this, we would be able to work towards our goal of becoming an IQA official team by working with our advisor to fundraise.

5. **Fund raising:**
 - a. Yes, if possible we plan to raise funds.
 - b. We wish to raise a total of \$100 to become an IQA official team, which in the process would allow us to have free registration if we ever attend an IQA tournament. To reach this goal, we have thought of two different ideas:
 - i. Fundraiser Night: Local businesses are keen to hold scheduled fundraiser nights that share a percentage of the total sales with a group. Cici's Pizza in East Stroudsburg is one of many that hold these and we believe that its popularity with our age group would spread the word about our club whilst paying our funds.
 - ii. Member donations: Once the club has been established, we could ask for donations from our team members to contribute towards our goal. Even though this would not be required, the amount that we seek is not far-fetched and seems do-able.
6. **Use of Funds:** Funds raised for the club would amount to \$100 to gain membership as a high school into the IQA, which can be done at <http://www.internationalquidditch.org/join/>.
7. **Financial Dependence:** The Quidditch team/club would require the use of the school's practice field whenever it is not in use as well as a total of three (preferably soccer) balls. If the balls cannot be provided by the school, we as the co-captains will donate them, as we plan to donate the homemade hoops we have constructed anyway. If possible, we hope to have access to storage for the hoops and balls. Essentially, the team would only be dependent on the school to provide an area outside where we could practice and an advisor in upcoming years.
8. **Financial Responsibility:** We plan to work under the supervision and assistance of our advisor to collect funds and send them in through the website to become official. After this, fundraising and monetary concerns will be obsolete.

Date Submitted: 12/12/11

Submitted by: Miranda Wilcha and Joshua Cohen

Signature:



Principal:



Miranda Wilcha

12 December 2011

Dividing Muggle Quidditch

(Quidditch is a sport from the Harry Potter series by J.K. Rowling. It was adapted by a college student from Middlebury to be played outside of the 'Harry Potter world' so that it could be a real game, thus Muggle Quidditch was born.)

Division of Muggle Quidditch: How to Play, How to Apply

	Field	Players	Balls	Other Equipment	Rules	Tournaments and Games
Description and Initial Explanation	* Similar to soccer/football field * three goalposts on each side	* 7 players per team (not including snitchers or referees) * Co-ed sport	* Adaptations quite heavy * common balls from other sport substituted	* flying on broomsticks adapted to running with broomsticks	* Besides adaptations similar to Quidditch in books	* Started at Middlebury college * Many colleges participate
Types	1. Length, width, turf 2. Goalposts 3. Position line (ball marks)	1. Chasers 2. Keepers 3. Beaters 4. Seekers 5. Snitchers 1. Snitch runners 2. Neutral snitchers 6. Referees	1. Quaffles 2. Bludgers 3. Golden Snitches	1. Beaters' bats 2. Broom-sticks	1. 10 points per goal 2. -5 points per breaking rule 3. Catching the snitch/ ending the game 4. Being hit by bludger 1. Frozen 2. Drop the Quaffle	* 2010 and 2011 World Cup in New York * Inter-collegiate quidditch games * Quidditch tournament in Phoenix
Applying it to Our School	* Use soccer field * Set up hula-hoop goalposts * Define perimeter of where snitchers run	* Weaken power of beaters * Incorporate snitch runners, more interactive	* Safe, simple balls that would not cause damage to players * use old balls to reduce cost	* Switching 'bats' from tennis rackets to junior rackets or badminton	* limit length of games (since they end when snitch is caught) * eliminate 'freezing'	* Set up A and B teams to play against each other * Raise awareness to other high schools

Dividing Muggle Quidditch

When J.K. Rowling wrote the Harry Potter series she was altogether unaware of the fame and following the books would have. The groundbreaking and acclaimed series of a young boy who discovers that he is a wizard (with a terrible but great destiny) takes its setting mostly at the grounds of Hogwarts School of Witchcraft and Wizardry. Rowling's detailed writing includes a sport that the wizarding world, and Harry Potter himself, loved to participate in: Quidditch. Quirky and exciting, the game of quidditch portrayed in the books is played on flying broomsticks in the air with magical balls and equipment. However improbable, fans of the series took main points from the game to create a type of quidditch for readers to play, thus Muggle Quidditch was born.

Founded in 2005 by a college student at Middlebury Vermont, muggle quidditch grew in two years from an intramural to a full-blown intercollegiate sport spanning not only America, but 13 countries. Xander Manshel adapted the sport from the Harry Potter series, but before long the Intercollegiate Quidditch Association (later named the International Quidditch Association) came into effect to establish rules, regulations, and tournaments. Never before were muggles (non-magical persons) so close to being wizards.

When starting to play muggle quidditch, the playing field is a key factor. Much alike to that of a soccer or football field, this sport requires similar size, shape, and logistics. Informally, muggle quidditch would be capable of being played on either of these long, rectangular grassy patches. However, when referencing the International Quidditch Association, which deals with the official rules of muggle quidditch, the field of this sport has more complexities. For optimal experience, the 48 yards long by 33 yard

wide pitch should have arched markings, changing it from the average rectangle to an oval. From the centermost point of the pitch, ball marks are placed 1.5 feet on each side as well as half way between these and the sidelines. Aside from the shape and size of the field are the goals. On either side of the field lays a set of three goal hoops, equal distance from each other and the sidelines. Goal hoops are constructed to be 3 varying heights somewhat accordant to the players heights, with an open circle at the top. In Harry Potter and the Philosopher's Stone, Harry thinks that the goal hoops look much like bubble-wands that muggle children play with. The middle goal hoop should be the tallest with the shorter two on each side, and all should be able to withstand heavy play. In terms of constructing a muggle quidditch field for East Stroudsburg South high school, it would be easiest to go with the informal route. Our new turf would suffice as would the size, therefore all we would need to do would be to construct our own goalposts out of metal or wooden poles with small hula hoops on top.

Each muggle quidditch team consists of seven players, not including referees or neutral snitchers. As a co-ed sport, team members can be extremely diverse as well. Chasers will account for three out of the seven players, as they must work together to get the quaffle through an opposing goal post. Chasers are very limited with contact to others, for instance chasers may not run into other players intentionally or even try to grab other players. However, they are still allowed to steal away the quaffle and attempt to get it through one of the three goal hoops. To do this, the group of chasers use their hands to hold and run with the ball or otherwise throw it to another team member, kicking is tolerated but only once during play. Keepers on the other hand will be the 'goalies' that attempt to block the quaffle from scoring. They stand in front of the goal

hoops to defend them using hands, arms, and in some versions of the game broomsticks to block the quaffles. Each team only has one keeper for defense, however two players will fill the positions of Beaters. For intramural sporting, Beaters may stay at the sidelines and hit small balls at other players to make them fall off their broomsticks. In the real sport though, Beaters carry 'bats' and can hit bludgers towards any players. This leaves the last true player on the field to be the seeker, whose goal is to catch the golden snitch and end the game. In accordance with seekers are snitchers and depending on what version is being played leaves the chance for different connotations of this title. Neutral snitchers are more than one person who throw ping pong balls into the playing field at random intervals, leaving the two seekers on the two teams to try and catch them. A snitch runner on the other hand dresses in all gold and has a tennis ball attached (yet able to be detached easily) to their hip. Snitch runners consequently will run around the field or specified perimeter until one of the seekers can 'catch' the snitch. To keep an eye on players, a referee should be present at muggle quidditch games in case injury or rule breaking occurs. For East Stroudsburg, incorporating snitch runners would be more beneficial in order to have more participation and interaction between team members.

Balls that these seven players use needed to be in some cases quite adapted from what J.K. Rowling first wrote about. Without magic, the golden snitch and bludgers cannot fly so remedies like snitch runners were invented. The quaffle used by the three chasers will be substituted with a muggle basketball, football, or volleyball painted scarlet to resemble the original. Because the quaffle must be easy to carry, deflating it will allow an easier grip. It must be taken into account that the nature of the bludger is that it is intended to hit and surprise another player. Generally the bludger should not

damage or maim players, so the ball can be anything from an elementary dodge ball to a beanbag. Snitch runners or neutrals snatchers take the place of the golden snitch. As before discussed, snitch runners will run around with a tennis ball attached to the hip (usually in a sock) and neutrals will shoot ping pong balls for the seekers to catch. To reduce the cost of playing muggle quidditch, our team in the high school could reuse old gym equipment balls. We should also consider substituting them for safer, softer ones so that our players will not get hurt.

Other equipment for playing muggle quidditch includes the adaptation of broomsticks as well as Beaters' 'bats'. Obviously no flying broomsticks have yet been invented, so players must instead run with a broomstick between his or her legs. If dropped, it would symbolize the player falling...sending them straight to the infirmary. Because playing with actual bats would add even more to the danger of the Beater position, the 'bats' were substituted with tennis rackets in most forms of the game. This way a Beater can pick up a bludger and hit it with the racket at another player. I believe that administration would not approve of the harshness of Beaters as is, so our muggle quidditch team should probably switch the tennis rackets with junior tennis rackets or even badminton rackets instead.

The rules, besides the specified adaptations, of muggle quidditch are very much similar to Quidditch played in the Harry Potter books. In the series, there are over 700 fouls, however the muggle version is a lot more simple and obvious. For every goal a chaser makes, ten points in earned. Five points will be taken away for every wrong move (such as chasers deliberately crashing into another). The only way to effectively end the game is when the seeker catches the snitch. This also gains the team 150 points, however

it does not ensure a win for that team. For example, a team could have 300 points and the opponent catches the snitch...the first team would still win the game. In muggle quidditch, there are specific rules over the bludgers. If hit by a bludger, a player in some versions of the game should stay frozen for ten seconds. Also, if they were carrying the quaffle, they would immediately have to drop it. To adapt the rules for muggle quidditch in our school we would have to limit the length of games (since they end when the snitch is caught) and also eliminate the 'freezing' because of the improbability of its effectiveness.

Tournaments for muggle quidditch were modeled after those in the Harry Potter series, such as the World Cup. Muggle quidditch first got its start in Middlebury Vermont and has since then grown international. The first intercollegiate match was on November 11th, 2007 between Middlebury and Vassar College. Many colleges now participate in intercollegiate tournaments. For instance there are only twelve days until the 2010 World Cup in New York. A well-known tournament also occurs in Phoenix. For our school's own games we could set up A and B teams to play against each other. Also, we could take on the duty of raising awareness of the new sport to other high schools in the area so that soon we could have regular matches.

Visual:

Muggle Quidditch: Fight 'til the Death... by Hallows!



Sources:

- <http://www.internationalquidditch.org/>
- http://www.internationalquidditch.org/wp-content/uploads/2010/10/IOA_Rulebook_Version_4.0.pdf
- http://harrypotter.wikia.com/wiki/Muggle_Quidditch
- http://www.ehow.com/how_2067087_play-muggle-quidditch.html
- <http://harrypotter.wikia.com/wiki/Quidditch#Rules>

BOARD OF EDUCATION ACTION

This request was (Approved Disapproved) by the Board of Education at their meeting held on

Reasons for disapproval or qualifications or approval, if applicable, were as follows: _____

Date: ___ / ___ / ___

Secretary: _____

*** SUBMIT ORIGINAL PLUS ONE (1) COPY TO SPONSORING ADMINISTRATOR.**

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: PUPILS
 TITLE: USE OF MEDICATIONS
 ADOPTED: August 19, 2002
 REVISED: February 28, 2005
 November 20, 2006
 February 25, 2008
 December 19, 2011

210. USE OF MEDICATIONS	
1. Purpose SC 510 Title 22 Sec. 7.13	<p>The Board shall not be responsible for the diagnosis and treatment of student illness. The administration of prescribed medication to a student during school hours in accordance with the direction of a parent/guardian or family physician will be permitted only when failure to take such medicine would jeopardize the health of the student and/or the student would not be able to attend school if the medicine were not available during school hours.</p> <p>Whenever possible, parent(s)/guardian(s) are requested to administer medication at home. If this is not possible, the parent(s)/guardian(s) may request school staff to administer medication at the scheduled time. Every effort should be made by the parent(s)/guardian(s) and their physician to schedule the administering of medication, whenever possible, at times during which the student is not in school; thus eliminating disruption to the student's school day and maximizing his/her participation in the learning process. Medication, including aspirin or other over-the-counter medications will be administered only upon written order from a physician and in accordance with this policy. All requests shall be reviewed by the school nurse.</p>
2. Definition	<p>For purposes of this policy, medication shall include all medicines prescribed by a physician and any over-the-counter medicines.</p>
3. Authority SC 510 Title 22 Sec. 12.41	<p>Before any medicine may be administered to or by any student during school hours, the Board shall require the written request of the parent/guardian, giving permission for such administration and relieving the Board and its employees of liability for administration of medication as well as the written order of the prescribing physician, which shall include the purpose of the medication, dosage, time at which or special circumstances under which the medication shall be administered, length of period for which medication is prescribed, and possible side effects of medication. These written permissions from parent(s)/guardian(s)/physician must be submitted on an annual basis. Medication orders are valid for the <u>current</u> school year. New orders must be obtained each school year (September through June) from the individual's physician by the parent(s)/guardian(s).</p>

<p>4. Delegation of Responsibility Act 187 of 2004</p>	<p>The Superintendent, in conjunction with the certified school nurse, shall develop procedures for the administration and self-administration of students' medications. Any student who wishes to carry an asthma inhaler or epinephrine auto-injector and is authorized to do so must demonstrate the competency to the school nurse for self-administration and for responsible behavior in the use of the medication. Determination of competency for self-administration shall be based on the student's age, cognitive function, maturity and demonstration of responsible behavior. In addition, the student must notify the school nurse immediately following each use of the inhaler. Abuse or misuse of the inhaler or epinephrine auto-injector and/or failure to follow any Board policy related to use of an inhaler or epinephrine auto-injector may lead to confiscation of the inhaler or epinephrine auto-injector, a loss or privilege to carry the inhaler or epinephrine auto-injector, and appropriate disciplinary consequences.</p>
<p>5. Guidelines</p>	<p>All medications shall be administered by the school nurse or designee, or self-administered by the student upon appropriate written authorization, which includes the use of the applicable school district forms.</p> <p>All school district employees involved in administering or supervising of self-administration of medication shall receive appropriate training from the school nurse before performing this responsibility.</p> <p>Building administrators and the certified school nurse shall review regularly the procedures for administration and self-administration of medications and shall evaluate recordkeeping, safety practices, and effectiveness of this policy.</p> <p>The school district shall inform all parents/guardians, students and staff about the policy and procedures governing the administration of medications.</p> <p>An "Authorization for Medication During School Hours" form must be completed by the physician and signed by the parent(s)/guardian(s) before medication can be given in school. In the absence of this form, there must be a written order from the physician and a note from the parent(s)/guardian(s) requesting administration of the medication. The school nurse may accept a verbal order from the student's physician only in a life-threatening situation.</p> <p>An "Authorization for Medication During School Hours" form should include:</p> <ol style="list-style-type: none">1. Name of student.2. Date.

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3. Diagnosis.
4. Medication, dosage, time schedule and duration.
5. Special conditions to observe.
6. If child is qualified and able to self-administer the medication.
7. Physician's signature, address and phone number (fax number, if possible).
8. Signature of parent(s)/guardian(s).

When any medication prescribed for a student is initially brought to school, it shall be the responsibility of the school nurse to obtain written permission from the physician or parent/guardian for administration or self-administration of medication, which shall be kept confidential and on file in the office of the school nurse. When deemed applicable, the school nurse shall review pertinent information regarding the prescribed medication with the student and/or parent/guardian.

The following guidelines shall be followed when storing or dispensing medication:

1. Medication must be in a properly labeled container (by the physician or pharmacy).
2. Parent(s)/Guardian(s) are requested to bring all medication to school.
3. Medications are kept in a designated locked area in the nurse's office or, when necessary, in the refrigerator.
4. Unused medications are to be picked up by the parent(s)/guardian(s) no later than the last day of the school year; medications which are not picked up will be destroyed fourteen (14) days after the close of the school year.
5. The school nurse has primary responsibility for the administration of medication including:
 - a. Reporting to physician and/or parent(s)/guardian(s).
 - b. Conferring with the physician and/or parent(s)/guardian(s).
 - c. Informing, when appropriate, school staff regarding a student's medication requirements.
 - d. Administering and recording of medication data.

6. Written documentation of the administration of medication will be kept. These records will include the student's name, the name of the medication, the dosage, the time and date of dispensations, and the signature of the person administering the medication.
7. The nurse may refuse to administer any type of medication. The parent(s)/guardian(s) will be notified of this action.
8. In the absence of the school nurse, the principal is responsible for the administration of medication.
9. If it is necessary to administer emergency medication, the school nurse can administer only those medications for which the chief school physician or individual student's physician has authorized standing or emergency orders.
10. Parent(s)/Guardian(s) are responsible for informing the school nurse and/of any change in the health and/or medication of students. When changes occur, the parent(s)/guardian(s) must return a new medication order form to the nurse. Medication, including over-the counter medications, will be administered only upon written order from the physician.
11. All medications must be kept in the nurse's office. Students are not allowed to carry medications with them unless a physician's order states that they must do so and all appropriate paperwork has been completed and necessary approvals have been gained. Violations may be considered for appropriate disciplinary consequences.
12. Students in possession of over-the-counter, prescription or other types of drugs which have not been registered with the school nurse will be considered to be in violation of the school district's drug and alcohol policy and will be subject to the disciplinary action as set forth therein.
13. The school district will incur NO liability for the use of unauthorized drugs or medications.
14. This policy is in effect for all school district sponsored activities and field trips.

School Code
510, 1402

Hold Harmless Clause

The school district, in consideration of dispensation of prescription drugs by the school staff who are employed by said district, hereby covenants and agrees to hold harmless and indemnify all school staff against any and all claims, damages,

210. USE OF MEDICATIONS - Pg. 5

<p>PA BD. of Nursing September 1992</p>	<p>expenses, attorneys' fees, suits, cause or causes of action in law or equity or any place howsoever which may be brought against any of such school staff because of any negligent act or omission done or not done by such school staff in connection with said dispensation.</p> <p>This policy is a directive of the Board; school staff acting pursuant to this policy are acting within the scope of their employment.</p> <p>The "Field Trip Medication Administration Form" must be completed by parent(s)/guardian(s) when a staff member is responsible for medication administration to a student during a field trip or other school district sponsored activity.</p> <p>In cases where the parent/guardian requests that their child be permitted to carry/self-administer medication as per the order of the physician, the medication must be in a properly labeled pharmacy container and the parent/guardian must accept the legal responsibility should the medication be lost, given to or taken by a person other than their child. The parent/guardian must also acknowledge that the East Stroudsburg Area School District has no legal responsibility to ensure that the medication is taken or when the above-named student administers his or her own medication and bears no responsibility for the benefits or consequences of the administration of the medication.</p>
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EAST STROUDSBURG AREA SCHOOL DISTRICT
 Attn: Kathy Kroll
 50 Vine Street, P. O. Box 298
 East Stroudsburg, PA 18301-0298

SENIOR CITIZEN SCHOOL TAX REBATE
Year - 2011

PLEASE PRINT OR TYPE

PART A

Name of Claimant: _____

Address of Claimant: _____

Location of Property (Boro or Township): _____

Tax Bill Number: _____

Birth date of Claimant: (Attach proof to first application) _____

Social Security Number of Claimant: _____

PART B

The following is a brief summary of the program for assisting senior citizens to pay school taxes on homes that they own and occupy that was adopted by the Board of Education on June 28, 1982, as amended:

a. **EFFECTIVE DATE:** School Real Estate Taxes issued August 1, 2011.

b. **ELIGIBILITY:** One or more of the following (A, B, C):

1. A) One member of the household must be age 65 or over on December 31, 2011;
- B) Individual is a widow or widower and age 50 or over on December 31, 2011;
- C) Individual is permanently disabled and age 18 or over on December 31, 2011.

2. **INCOME:** \$16,500 or less.

3. **PERCENTAGE OF REBATE:** based on income, as follows:

Household Income	% Rebate	Household Income	% Rebate
\$ -0- - \$6,999	100%	\$10,000 - \$10,499	35%
7,000 - 7,499	90%	10,500 - 11,499	25%
7,500 - 7,999	80%	11,500 - 13,499	20%
8,000 - 8,499	70%	13,500 - 14,499	15%
8,500 - 8,999	60%	14,500 - 16,500	10%
9,000 - 9,499	50%	16,501 - or over	-0-%
9,500 - 9,999	40%		

4. **MAXIMUM REBATE** - cannot exceed \$925.00; on homestead only.

c. **FILING -**

1. **WHERE TO FILE:** at the Tax Office of the School District located in the Administration Center, or mail to ESASD, Attn: Kathy Kroll, 50 Vine Street, East Stroudsburg, PA 18301-0298.
2. **WHEN TO FILE:** after January 31, 2012 but before June 30, 2012.
3. **HOW TO FILE:** request forms after January 31, 2012 by calling the school district office at (570-424-8500) Extension 1001, or by stopping in the office to pick them up.

d. **A COPY OF THE ENTIRE RESOLUTION CAN BE OBTAINED UPON REQUEST.**

You will need to include copies of the following paperwork:

1. Receipted School Tax Bill
2. Verification of Income Reported (all sources)
3. Proof of Age as of December 31, 2011. (birth certificate, driver's license, etc.)
4. Proof that you are a widow/widower or disabled if applicable (first time filers only).

PLEASE COMPLETE THE REVERSE SIDE OF THIS FORM.

PART C	Total Income of Claimant and Spouse	Do not write in this Space
a. Gross Social Security, SSI Payments and Railroad Retirement Benefits	\$	
b. Enter 50% of Line a	\$	
c. Pensions, Annuities, and IRA Distributions	\$	
d. Interest, Dividends, and Capital Gains	\$	
e. Net Rental Income	\$	
f. Net Business Income	\$	
g. Other Income (such as wages, cash public assistance, unemployment compensation, gifts totaling more than \$300, and life insurance death benefits exceeding \$5,000)	\$	
h. Total Income of Claimant and Spouse. (Add Lines b. thru g.) (Total Income may not exceed \$16,500)	\$	
i. Amount of 2010 School Taxes Paid for Homestead (attach receipted School District tax bill)	\$	

PART D - STATE REBATE INFORMATION - Copy from "Property Tax/Rent Rebate Program" Form	
j. Rebate available from State (maximum \$650)	\$

PART E - SCHOOL DISTRICT REBATE INFORMATION	
k. Net Taxes Paid (i. minus j.)	\$
l. Rebate Percentage Factor (refer to Part B - over)	%
m. School Tax Rebate (k. times l., or \$925.00, whichever is less)	\$

Excessive claims made with fraudulent intent will subject the claimant to a penalty of 25% of the entire amount claimed. The claimant shall be guilty of a misdemeanor punishable by a fine of up to \$1,000 and/or imprisonment for up to one year upon conviction.

CHECKLIST:

I have included with this form the following necessary paperwork (copies):

- Receipted School Tax Bill
- Verification of Income Reported
- Proof of Age as of December 31, 2011 (first time filers only).
- Proof that you are a widow/widower or disabled, if applicable (first time filers only).

I declare that this form is true, correct and complete to the best of my knowledge and belief, and that this is the only claim filed by members of my household.

Claimant's Signature

Signature of Preparer (if other than Claimant)

Claimant's Address

Telephone Number

____/____/____
Date

The East Stroudsburg Area School District hires only individuals legally authorized to work in the United States and does not discriminate on the basis of race, color, national origin, gender, religion, age or disability in the admission or access to, or in the provision of services, programs or employment.

**EAST STROUDSBURG AREA
SCHOOL DISTRICT**

FINANCIAL STATEMENTS

JUNE 30, 2011

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KIRK, SUMMA & CO., LLP

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**DALE E. KIRK, C.P.A.
KEVIN D. SUMMA, C.P.A.**

TRANSMITTAL LETTER

**TO THE SCHOOL BOARD
EAST STROUDSBURG AREA SCHOOL DISTRICT
EAST STROUDSBURG, PENNSYLVANIA**

We have performed the Single Audit of the East Stroudsburg Area School District for the fiscal year ended June 30, 2011, and have enclosed the Single Audit reporting package.

The Single Audit was done to fulfill the requirements of OMB Circular A-133. It entails the following:

1. An examination of the general-purpose financial statements and our opinion thereon;
2. A review of compliance based on an examination of the general-purpose financial statements in accordance with the standards issued by the United States General Accounting Office;
3. An examination of the Schedule of Federal Financial Assistance and our opinion thereon;
4. A review of compliance with laws and regulations related to Federal Financial Assistance and our opinion thereon;
5. A study and evaluation of internal controls (accounting and administrative) based on a study and evaluation made as part of an examination of federal financial assistance programs.

Very truly yours,

Kirk, Summa & Co., LLP
Certified Public Accountants

December 14, 2011

KIRK, SUMMA & CO., LLP

CERTIFIED PUBLIC ACCOUNTANTS

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KEVIN D. SUMMA, C.P.A.**

INDEPENDENT AUDITORS' REPORT

To the Board of Education
East Stroudsburg Area School District
East Stroudsburg, Pennsylvania

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 the East Stroudsburg Area School District as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Stroudsburg Area School District, as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 14, 2011 on our consideration of the East Stroudsburg Area School District's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 7 to 18 and 62 are not a required part of the basic financial statements but it is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Stroudsburg Area School District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the East Stroudsburg Area School District. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kirk, Summa & Co., LLP

December 14, 2011
East Stroudsburg, Pennsylvania

**EAST STROUDSBURG AREA SCHOOL DISTRICT
EAST STROUDSBURG, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (UNAUDITED)
REQUIRED SUPPLEMENTARY INFORMATION (RSI)
FOR THE YEAR ENDED JUNE 30, 2011**

Management's Discussion and Analysis of East Stroudsburg Area School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2011. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the basic financial statements and related notes to enhance their understanding of the District's financial performance.

Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34 Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District's governmental activities exceeded its liabilities at the close of the most recent fiscal year by \$89,199,043 (net assets), an increase of \$13,227,856 from the prior year.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$41,770,950, an increase of \$9,708,224 from the prior year. Approximately 22.56% of this fund balance amount is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$8,812,301, or 6.2% of total budgeted general fund expenditures.
- The District's capital lease obligations increased by \$330,955.

USING THE ANNUAL FINANCIAL REPORT

This annual report consists of two distinct series of financial statements: district-wide and fund financial statements.

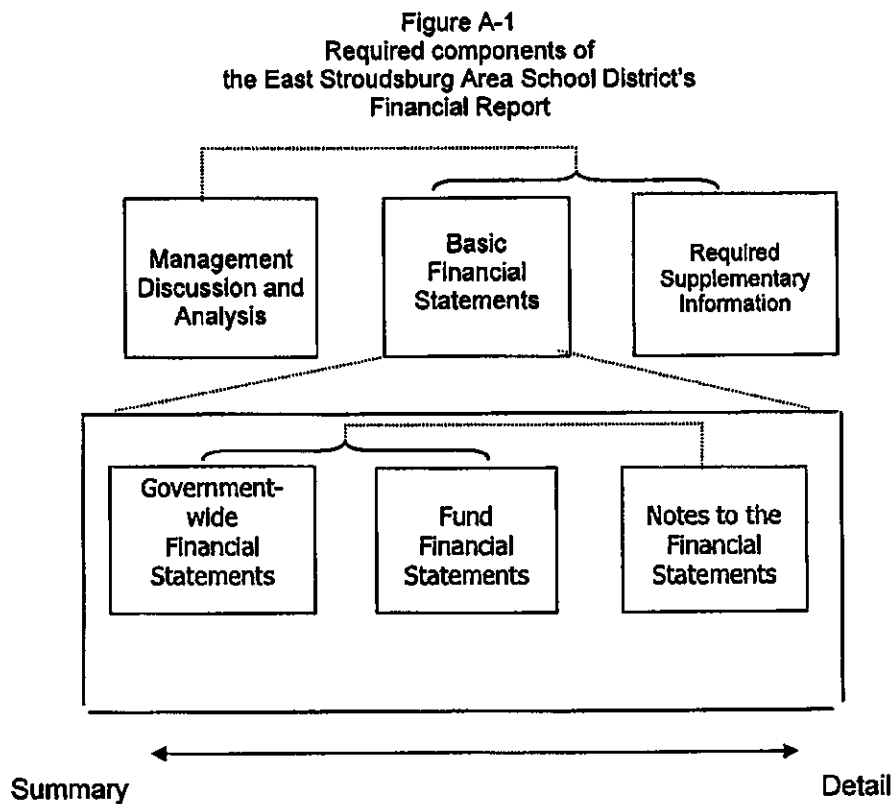
The first two statements (district-wide) are government-wide financial statements -- the Statement of Net Assets and the Statement of Activities. These provide both long-term and short-term information about the District's overall financial status.

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

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

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

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



**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

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

**Figure A-2
Major Features of the East Stroudsburg Area School District's
Government-wide and Fund Financial Statements
Fund Statements**

	<u>Government- Wide Statements</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
Scope	Entire School (except fiduciary funds).	The activities of the School that are not proprietary or fiduciary, such as education, administration and community services.	Activities the School operates similar to private business – Cafeteria Fund	Instances in which the School is the trustee or agent to someone else's resources – Endowment Trust and Student Activities Funds.
Required financial statements.	Statement of net assets Statement of activities.	Balance Sheet Statement of revenues, expenditures, and changes in fund balance.	Statement of net assets Statement of revenues, expenses and changes in net assets Statement of cash flows.	Statement of fiduciary net assets Statement of changes in fiduciary net assets.
Accounting basis and measurement focus.	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resources focus.	Accrual accounting and economic resources focus.
Type of asset/liability information.	All assets and liabilities, both financial and capital, and short-term and long-term.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.	All assets and liabilities, both financial and capital, and short-term and long-term.	All assets and liabilities, both short-term and long-term.
Type of inflow-outflow information.	All revenues and expenses during year, regardless of when cash is received or paid.	Revenue for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during year, regardless of when cash is received or paid.	All revenues and expenses during year, regardless of when cash is received or paid.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

OVERVIEW OF FINANCIAL STATEMENTS

Government-wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets 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.

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

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

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

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

- **Governmental activities** – All of the 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 District operates a food service operation and charges fees to staff, students and visitors to help cover the costs of the food service operation.

Fund Financial Statements

The District's funds financial statements provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be accounted for separately.

Governmental funds – Most of the District's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income. They are reported using an accounting method called modified accrual accounting, 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 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 District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

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

The basic proprietary fund financial statements can be found on pages 26-28 of this report.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

Fiduciary funds – The District is the trustee, or fiduciary, for scholarship funds and student/advisor run clubs. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Assets. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations.

The basic fiduciary fund financial statements can be found on pages 29-30 of this report.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-58 of this report.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District's governmental activities, assets exceeded liabilities by \$89,199,043 and business-type activities, assets exceeded liabilities by \$1,135,801, at the close of the most recent fiscal year. Table A-1 provides a comparison of the Statement of Net Assets for June 30, 2011 and 2010.

The District's net assets invested in capital assets, net of related debt were \$50,335,398 as of June 30, 2011. The remainder of the District's net assets of \$5,904,996 were classified as unrestricted and \$32,958,649 as restricted, which means they may be used to meet the government's ongoing obligations to citizens and creditors.

The results of this year's operations as a whole are reported in the Statement of Activities. 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 District's activities that are supported by other general revenues. The largest general revenues are the local real estate taxes assessed to community taxpayers. Key elements relating to the above discussion are provided in the Comparative Statements of Activities in Table A-2 for the years ended June 30, 2011 and 2010.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**TABLE A-1
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2011 and 2010**

	Governmental-type		Business-type		Totals	
	Activities		Activities			
	10 - 11	09 - 10	10 - 11	09 - 10	10 - 11	09 - 10
ASSETS						
Cash	\$ 7,775,240	\$ 4,332,964	\$ 703,640	\$ 433,294	\$ 8,478,880	\$ 4,766,258
Investments	41,470,840	35,076,670	155,190	155,118	41,626,030	35,231,788
Taxes receivable - net	9,975,119	8,548,879	-	-	9,975,119	8,548,879
Due from other funds	-	-	329,824	223,918	329,824	223,918
Due from other governments	1,932,593	4,302,194	108,776	109,768	2,041,369	4,411,962
Other receivables	266,336	223,626	-	-	266,336	223,626
Prepaid expenses	610,623	618,039	-	-	610,623	618,039
Inventory	-	-	86,457	114,322	86,457	114,322
Capital Assets:						
Land	7,341,683	7,341,683	-	-	7,341,683	7,341,683
Construction in progress	120,219,036	116,009,761	-	-	120,219,036	116,009,761
Buildings and improvements	183,515,008	183,515,008	-	-	183,515,008	183,515,008
Furniture, fixtures and equipment	34,417,114	30,156,875	283,408	263,406	34,680,520	30,420,281
Less: accumulated depreciation	(75,127,086)	(70,431,850)	(257,098)	(241,578)	(75,384,184)	(70,673,428)
Total Capital Assets, net	270,365,755	266,591,477	6,308	21,828	270,372,063	266,613,305
Other assets, net	1,687,858	1,803,978	-	-	1,687,858	1,803,978
Total Assets	\$ 334,084,364	\$ 321,497,827	\$ 1,389,995	\$ 1,058,248	\$ 335,474,359	\$ 322,556,075
LIABILITIES AND NET ASSETS						
LIABILITIES						
Accounts payable	\$ 1,310,571	\$ 2,183,311	\$ 14,552	\$ 59,072	\$ 1,325,123	\$ 2,242,383
Payroll taxes and related deductions	2,418,960	2,255,549	-	-	2,418,960	2,255,549
Accrued salaries payable	6,838,790	6,772,034	-	-	6,838,790	6,772,034
Prepaid meals	-	-	-	-	-	-
Due to other funds	329,626	233,160	-	-	329,626	233,160
Deferred revenues	27,409	4,711	-	-	27,409	4,711
Construction and retainage payable	1,215,547	1,055,903	-	-	1,215,547	1,055,903
Accrued interest expense	2,953,582	2,947,754	-	-	2,953,582	2,947,754
Long-term liabilities:						
Due in one year	8,441,355	8,177,116	-	-	8,441,355	8,177,116
Due in more than one year	211,589,002	214,692,780	-	-	211,589,002	214,692,780
Compensated absences	3,783,936	3,189,496	106,977	84,987	3,890,913	3,274,463
Other postemployment benefits payable	5,976,543	4,014,826	132,865	93,366	6,109,208	4,108,212
Total Liabilities	244,885,321	245,528,640	254,194	237,425	245,139,515	245,784,065
NET ASSETS						
Invested in capital assets	50,335,398	43,721,581	6,308	21,828	50,341,706	43,743,409
Unrestricted	5,904,986	16,545,740	1,129,493	798,995	7,034,489	17,344,735
Restricted	32,958,649	15,703,868	-	-	32,958,649	15,703,868
Total Net Assets	89,199,043	75,971,167	1,135,801	820,823	90,334,844	76,792,010
TOTAL LIABILITIES AND NET ASSETS	\$ 334,084,364	\$ 321,497,827	\$ 1,389,995	\$ 1,058,248	\$ 335,474,359	\$ 322,556,075

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

TABLE A-2

**COMPARATIVE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

	Governmental-type Activities		Business-type Activities		Totals	
	10 - 11	09 - 10	10 - 11	09 - 10	10 - 11	09 - 10
Program Expenses:						
Governmental activities:						
Instruction	\$ 73,908,113	\$ 72,557,490	\$ -	\$ -	\$ 73,908,113	\$ 72,557,490
Instructional support services	5,412,092	5,421,438	-	-	5,412,092	5,421,438
Admin. & finance	7,161,954	7,111,333	-	-	7,161,954	7,111,333
Operations & maint. of plant	11,520,129	6,753,015	-	-	11,520,129	6,753,015
Student Transportation	8,550,279	8,325,552	-	-	8,550,279	8,325,552
Other non-instructional services	2,345,640	2,275,186	-	-	2,345,640	2,275,186
Student activities	2,225,714	1,910,650	-	-	2,225,714	1,910,650
Community services	153,158	159,544	-	-	153,158	159,544
Other expenses	204,017	352,937	-	-	204,017	352,937
Authority lease payments	-	218,751	-	-	-	218,751
Interest (unallocated)	9,899,630	9,930,515	-	-	9,899,630	9,930,515
Amortization (unallocated)	108,945	625,777	-	-	108,945	625,777
Depreciation (unallocated)	4,815,085	5,068,256	-	-	4,815,085	5,068,256
Total governmental activities	126,302,754	120,710,444	-	-	126,302,754	120,710,444
Cafeteria fund	-	-	3,419,631	3,502,852	3,419,631	3,502,852
Total government expenses	126,302,754	120,710,444	3,419,631	3,502,852	129,722,385	124,213,296
Program Revenues:						
Charges for services	3,679,924	3,705,922	1,628,152	1,723,075	5,308,076	5,428,997
Operating grants and contributions	35,432,259	33,150,568	2,105,507	2,041,567	37,537,766	35,192,135
Total Program Revenues	39,112,183	36,856,490	3,733,659	3,764,642	42,845,842	40,621,132
General Revenues						
Real estate taxes, net - general purposes	96,776,631	85,433,559	-	-	96,776,631	85,433,559
Taxes levied for specific purposes	3,348,861	12,749,989	-	-	3,348,861	12,749,989
Investment earnings	158,209	143,925	950	1,365	159,159	145,290
Miscellaneous income	134,726	272,193	-	-	134,726	272,193
Total general revenues and transfers	100,418,427	98,599,666	950	1,365	100,419,377	98,601,031
Change in net assets	13,227,858	14,745,712	314,978	263,155	13,542,834	15,008,867
Net assets at beginning of year	75,971,187	61,225,475	820,823	557,668	76,792,010	61,783,143
Net assets at end of year	\$ 89,199,043	\$ 75,971,187	\$ 1,135,801	\$ 820,823	\$ 90,334,844	\$ 76,792,010

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

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

**Table A-3
East Stroudsburg Area School District
Governmental Activities**

Functions/Programs	Total Costs of Services		Net Expenses	
	2010-2011	2009-2010	2010-2011	2009-2010
Instruction	\$73,908,113	\$72,557,490	\$39,120,654	\$39,871,393
Support services	5,412,092	5,421,438	5,412,092	5,421,438
Admin & finance	7,161,954	7,111,333	6,990,647	7,111,333
Operation and maintenance	11,520,129	6,753,015	11,520,129	6,753,015
Student transportation	8,550,279	8,325,552	5,550,817	8,325,552
Other non-instructional support	2,345,640	2,275,186	2,345,640	2,275,186
Student activities	2,225,714	1,910,650	1,962,116	(1,079,365)
Community services	153,156	159,544	153,156	159,544
Authority lease payments	-	218,751	-	218,751
Other expenditures	204,017	352,937	204,017	352,937
Interest (unallocated)	9,899,630	10,415,856	9,009,474	9,235,298
Amortization (unallocated)	106,945	140,636	106,945	140,636
Depreciation (unallocated)	4,815,085	5,088,256	4,815,085	5,088,256
Total governmental activities	\$ 126,302,754	\$120,710,444	\$87,190,572	\$83,853,954

Table A-4 reflects the activities, as well as the program's net costs, of the Food Service Program, the District's only business-type activity.

Functions/Programs	Total Costs of Services		Net Expenses	
	2010-2011	2009-2010	2010-2011	2009-2010
Food Service	\$3,419,630	\$3,502,852	\$ (314,029)	\$ (281,789)
Total business-type activities	\$3,419,630	\$3,502,852	\$ (314,029)	\$ (281,789)

The Statement of Revenues, Expenses and Changes in Net Assets for the proprietary fund will further detail the actual results of operations. This financial statement can be found on page 27 of this report.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

THE DISTRICT FUNDS

At June 30, 2011, the District's governmental-type funds reported a combined fund balance of \$41,770,950, which is an increase of \$9,708,224 from the prior year (governmental-type funds reported using the modified accrual basis of accounting).

General Fund:

The General Fund's fund balance increased by \$8,792,950. The actual expenditures were \$130,624,397 or 6.60 % under budget and the revenues were \$139,701,135 which is .71% over budget.

The costs of regular and special education, student transportation, administration, and operation and maintenance of plant were slightly lower than expected. In addition, bond payments were restructured.

The local tax revenues provided approximately 74.55% of the District's total governmental revenues. These revenues are also the most difficult to budget for because the amount of their increase each year varies. These revenues include the real estate, interim real estate, earned income, and real estate transfer and delinquent taxes. These actual revenues came in higher than expected.

Capital Projects Fund:

In the mid-1990's, the District undertook an extensive building and renovation program that involved all five existing buildings. This program included the construction of a new intermediate/high school to accommodate approximately 2,100 students, and a new elementary school to accommodate 650 students. Information on the current construction projects is listed on page 18. This past year \$1,714,000 was transferred to this fund from the General Fund.

General Fund Budget:

A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is included in the basic financial statements.

The School's 2010-2011 general fund revenues and other sources of funds exceeded expenditures by \$8,792,950. The 2010-2011 budgets projected a planned one time only debt spike of \$2,000,000. The Administration and Board of Education developed and implemented strategies to reduce expenditures and preserve fund balance. These strategies included: 1) A budget freeze in March 2011 for all supplies and services 2) Elimination of all overtime and extra help unless pre-approved 3) New hiring was suspended 4) Vacated employee positions were filled only if essential 5) Refinancing of debt 6) The budgeted PSERS rate was in excess of the actual rate and therefore a budget savings was created. In addition, 2010-2011 revenues were higher than budget and the major cause was the increase in the delinquent real estate tax collection and an increase in actual real estate tax collection rate to 91.40%. A small decline in tax revenue was attributed to a decline in assessed values. Federal funds were received as part of the American Recovery & Reinvestment Act that had not been budgeted for. State revenue significantly declined resulting in a net increase in all revenues of \$730,547.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

The East Stroudsburg Area School District continues to use the strategies developed in 2008-09 and 2009-10. A committed of fund balance was set up in the amount of \$9,130,000 for the PSERS rate hike projected in the school year 2012-13 and beyond. In addition, a committed fund balance was established for the tax rate stabilization in the amount of \$9,041,200. While we continue to provide an excellent education, we are committed to responsible financial planning into the future.

CAPITAL ASSETS

At June 30, 2011, the District had \$345,492,841 invested in a broad range of capital assets, including land, buildings, furniture, equipment, and vehicles net of depreciation and related debt obligations. This amount is included in the noncurrent assets in the Statement of Net Assets. This amount represents a net increase (including additions, deletions and depreciation) of \$8,469,514 from the prior year.

A summary of the changes in governmental-type activities fixed assets are as follows:

	Balance 7/1/10	Plus: Additions	Less: Disposals	Balance 6/30/11
Land	\$ 7,341,683	\$ -	\$ -	\$ 7,341,683
Construction in progress	116,009,761	4,209,275	-	120,219,036
Capital Assets being Depreciated:				
Buildings and building improvements	183,515,008	-	-	183,515,008
Furniture, fixtures and equipment	30,156,875	4,380,088	119,849	34,417,114
Total Capital Assets being Depreciated	213,671,883	4,380,088	119,849	217,932,122
Total Capital Assets	337,023,327	8,589,363	119,849	345,492,841
Less: accumulated depreciation	70,431,850	(4,815,085)	(119,849)	75,127,086
Total Capital Assets, net	<u>\$ 266,591,477</u>	<u>\$ 3,774,278</u>	<u>\$ -</u>	<u>\$ 270,365,755</u>

A summary of the changes in business-type activities fixed assets are as follows:

	Balance 7/1/10	Plus: Additions	Less: Disposals	Balance 6/30/11
Capital Assets being Depreciated:				
Machinery & Equipment	\$ 263,406	\$ -	\$ -	\$ 263,406
Less: accumulated depreciation	241,578	15,520	-	257,098
Totals	<u>\$ 21,828</u>	<u>\$ (15,520)</u>	<u>\$ -</u>	<u>\$ 6,308</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

DEBT ADMINISTRATION

The District's governmental activities long-term liability balances and activity for the year ended June 30, 2011 were:

	Balances 7/1/10	Additions	Accruals/ Repayments	Balances 6/30/11
Long-Term Debt:				
Capital leases payable	\$ 1,480,624	\$ 1,401,278	\$ 1,070,323	\$ 1,811,579
Bonds and notes payable	218,166,478	20,265,000	24,454,392	213,977,086
Net bond & Note premiums (discounts)	3,222,795	1,743,053	724,156	4,241,692
Total Long-Term Debt	222,869,897	23,409,331	26,248,871	220,030,357
Accrued compensated absences	3,189,496	594,440	-	3,783,936
Other postemployment benefits	4,014,826	1,961,717	-	5,976,543
Totals	\$230,074,219	\$25,965,488	\$ 26,248,871	\$ 229,790,836

Business-type activities' long-term liability balances and activity for the year ended June 30, 2011 were:

	Balances 7/1/10	Additions	Reductions	Balances 6/30/11
Accrued compensated absences	\$ 84,967	\$ 22,010	\$ -	\$ 106,977
Other postemployment benefits	93,386	39,279	-	132,665
Totals	\$ 178,353	\$ 61,289	\$ -	\$ 239,642

Other obligations include accrued vacation and sick leave for specific employees of the District. More detailed information about our long-term liabilities can be found on pages 46 - 52 of this report.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011**

CURRENT STATUS OF CONSTRUCTION PROJECTS

The East Stroudsburg Area School District is currently in a period of declining population growth and therefore the existing building capacity is adequate. No additional capital spending is needed or anticipated except for routine maintenance items. All of the projects are nearing the end and the capital project/bond funds are coming to an end. We do not anticipate needing any additional funds to complete the projects.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's general obligation bond rating is an Aa3 rating with Moody's Investors Service. The Aa3 rating is based upon the additional security for bonds provided by the Commonwealth of Pennsylvania Act 150 School District Intercept Program. The Act provides for undistributed state aid to be diverted to bond holders in the event of default.

CONTACTING THE DISTRICT FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the 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 financial information, please contact Mrs. Patricia T. Bader, PRSBA at the East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, PA 18301 (570) 424-8500.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
GOVERNMENT WIDE STATEMENT OF NET ASSETS
JUNE 30, 2011**

ASSETS	Governmental Activities	Business-type Activities	Totals
Current Assets:			
Cash	\$ 7,775,240	\$ 703,640	\$ 8,478,880
Investments	41,470,840	155,190	41,626,030
Tax receivables - net	9,975,119	-	9,975,119
Internal balances	(329,624)	329,624	-
Due from other governments	1,932,595	108,776	2,041,371
Other receivables	266,336	-	266,336
Prepaid expenses	610,623	-	610,623
Inventory	-	86,457	86,457
Total Current Assets	61,701,129	1,383,687	63,084,816
Capital Assets:			
Land	7,341,683	-	7,341,683
Construction in progress	120,219,036	-	120,219,036
Buildings and building improvements	183,515,008	-	183,515,008
Furniture, fixtures and equipment	34,417,114	263,406	34,680,520
	<u>345,492,841</u>	<u>263,406</u>	<u>345,756,247</u>
Less: accumulated depreciation	(75,127,086)	(257,098)	(75,384,184)
Total Capital Assets, net	270,365,755	6,308	270,372,063
Other Assets:			
Bond issue costs, net	1,687,858	-	1,687,858
Total Assets	\$ 333,754,742	\$ 1,389,995	\$ 335,144,737

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
GOVERNMENT WIDE STATEMENT OF NET ASSETS - continued
JUNE 30, 2011**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 2,526,120	\$ 14,552	\$ 2,540,672
Payroll withholding taxes payable	2,418,960	-	2,418,960
Accrued salaries payable	6,838,790	-	6,838,790
Deferred revenues	27,409	-	27,409
Accrued bond interest	2,953,582	-	2,953,582
Total Current Liabilities	14,764,861	14,552	14,779,413
Non-current Liabilities:			
Accrued compensated absences	3,783,936	106,977	3,890,913
Other postemployment benefits payable	5,976,543	132,665	6,109,208
Long-term debt:			
Capital leases payable:			
Due within one year	705,573	-	705,573
Due beyond one year	1,106,006	-	1,106,006
Bonds and notes payable:			
Due within one year	6,629,776	-	6,629,776
Due beyond one year	211,589,002	-	211,589,002
Total Non-current Liabilities	229,790,836	239,642	230,030,478
Total Liabilities	244,555,697	254,194	244,809,891
NET ASSETS			
Invested in capital assets, net of related debt	50,335,398	6,308	50,341,706
Unrestricted	5,904,996	1,129,493	7,034,489
Restricted	32,958,649	-	32,958,649
Total Net Assets	89,199,043	1,135,801	90,334,844
Total Liabilities and Net Assets	\$ 333,754,740	\$ 1,389,995	\$ 335,144,735

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
GOVERNMENT WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
Instruction	\$ 73,908,113	\$ 3,409,310	\$ 31,378,149	\$ -	\$ (39,120,654)	\$ -	\$ (39,120,654)
Instructional support services	5,412,092	-	-	-	(5,412,092)	-	(5,412,092)
Admin. & Finance	7,161,954	-	171,307	-	(6,990,647)	-	(6,990,647)
Operations & Maint. of Plant	11,520,129	-	-	-	(11,520,129)	-	(11,520,129)
Student Transportation	8,550,279	7,016	2,992,646	-	(5,550,617)	-	(5,550,617)
Other non-instructional services	2,345,640	-	-	-	(2,345,640)	-	(2,345,640)
Student activities	2,225,714	263,598	-	-	(1,962,116)	-	(1,962,116)
Community services	153,156	-	-	-	(153,156)	-	(153,156)
Other expenditures	204,017	-	-	-	(204,017)	-	(204,017)
Interest (unallocated)	9,493,420	-	890,157	-	(8,603,263)	-	(8,603,263)
Bond issue costs	406,210	-	-	-	(406,210)	-	(406,210)
Amortization (unallocated)	106,945	-	-	-	(106,945)	-	(106,945)
Depreciation (unallocated)	4,815,085	-	-	-	(4,815,085)	-	(4,815,085)
Total Governmental Activities	126,302,754	3,679,924	35,432,259	-	(87,190,571)	-	(87,190,571)
Business-Type Activities:							
Food Service Fund	3,419,631	1,628,152	2,105,507	-	-	314,028	314,028
Total Primary Government	\$ 129,722,385	\$ 5,308,076	\$ 37,537,766	\$ -	(87,190,571)	314,028	(86,876,543)
General Revenues and Transfers:							
Real estate taxes, net - general purpose					96,776,631	-	96,776,631
Taxes levied for specific purposes					3,348,861	-	3,348,861
Subsidies and contributions					25,000	-	25,000
Investment earnings					158,209	950	159,159
Miscellaneous income					109,726	-	109,726
Total General Revenues and Transfers					100,418,427	950	100,419,377
Change in Net Assets					13,227,856	314,978	13,542,834
Net Assets at Beginning of Year, as adjusted					75,971,187	820,823	76,792,010
Net Assets at End of Year					\$ 89,199,043	\$ 1,135,801	\$ 90,334,844

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
COMBINED BALANCE SHEETS
JUNE 30, 2011**

	Major Funds		Other Fund	Totals
	General Fund	Capital Projects Fund	Special Activity Fund	
ASSETS				
Cash	\$ 4,548,240	\$ 3,018,988	\$ 208,012	\$ 7,775,240
Investments	37,017,980	4,415,342	37,518	41,470,840
Taxes receivable, net	1,856,220	-	-	1,856,220
Due from other governmental funds	14,659	-	-	14,659
Due from other governments	1,932,592	-	-	1,932,592
Other receivables	257,700	5,548	-	263,248
Prepaid expenses	810,623	-	-	810,623
Total Assets	\$ 46,238,014	\$ 7,439,878	\$ 245,530	\$ 53,923,422
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,279,881	\$ 23,923	\$ 3,679	\$ 1,307,483
Payroll taxes payable	758,816	-	-	758,816
Construction & retainage payable	-	1,215,547	-	1,215,547
Accrued wages	8,838,790	-	-	8,838,790
Accrued retirement	1,660,144	-	-	1,660,144
Due to other governmental funds	-	14,632	27	14,659
Due to cafeteria fund	329,624	-	-	329,624
Deferred revenues	27,409	-	-	27,409
Total Liabilities	10,894,664	1,254,102	3,706	12,152,472
FUND BALANCES				
Nonspendable	810,623	-	-	810,623
Committed	24,171,200	-	-	24,171,200
Assigned	1,749,226	8,185,776	241,824	8,176,826
Unassigned	8,812,301	-	-	8,812,301
Total Fund Balances	35,343,350	6,185,776	241,824	41,770,950
Total Liabilities and Fund Balances	\$ 46,238,014	\$ 7,439,878	\$ 245,530	\$ 53,923,422

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2011**

Total fund balance - total governmental funds	\$ 41,770,950
Amounts reported for governmental activities in the statement of net assets are different because:	
Real estate taxes receivable that are not reported as current financial resources because they are not deemed collectible within sixty days using the modified accrual basis of accounting.	8,118,900
Capital assets and land used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.	345,492,841
Accumulated depreciation from capital assets used in governmental activities are not current financial resources and therefore is not reported in the governmental funds balance sheet.	(75,127,086)
Bond issuance costs and related accumulated amortization used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.	1,687,858
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet:	
Bonds, notes and leases payable.	(220,030,359)
Accrued interest on bonds.	(2,953,582)
Accrued compensated absences.	(3,783,936)
Accrued other postemployment benefits.	(5,976,543)
Total adjustment for long-term liabilities	(232,744,420)
Net assets of governmental activities	\$ 89,199,043

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2011**

	Major Funds		Other Fund	Totals
	General Fund	Capital Projects Fund	Special Activities Fund	
Revenues:				
Local	\$ 104,176,955	\$ 28,525	\$ 195,999	\$ 104,401,479
State	30,509,265	-	-	30,509,265
Federal	4,922,984	-	-	4,922,984
Investment earnings	91,821	595	676	93,192
Total Revenues	139,701,135	29,120	196,675	139,926,930
Expenditures:				
Instruction	73,416,758	-	-	73,416,758
Instructional support services	5,199,157	-	-	5,199,157
Administrative and financial support services	6,995,641	54,927	-	7,050,568
Operations and maintenance of plant services	11,367,641	98,429	-	11,466,070
Student transportation services	9,566,136	-	-	9,566,136
Other non-instructional support services	2,419,070	4,005	195,792	2,618,867
Student activities	2,030,684	-	-	2,030,684
Community services	152,706	-	-	152,706
Facility acquisition, construction and improvements	-	4,408,057	-	4,408,057
Other expenditures	204,017	-	-	204,017
Debt service:				
Principal	9,161,393	-	-	9,161,393
Interest	10,111,194	-	-	10,111,194
Total Expenditures	130,624,397	4,565,418	195,792	135,385,607
Other Financing Sources (Uses):				
Proceeds from sales of assets	28,935	-	-	28,935
Proceeds from debt issuance	1,401,277	3,736,689	-	5,137,966
Operating transfers - (out)	(1,714,000)	-	-	(1,714,000)
Operating transfers - in	-	1,714,000	-	1,714,000
Total Other Financing Sources (Uses)	(283,788)	5,450,689	-	5,166,901
Net Changes In Fund Balances	8,792,950	914,391	883	9,708,224
Fund Balances at Beginning of Year	26,539,972	3,844,629	240,941	30,625,542
Adjustment to Fund Balance - Note 17	10,428	1,426,756	-	1,437,184
Fund Balances at End of Year	\$ 35,343,350	\$ 6,185,776	\$ 241,824	\$ 41,770,950

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENTS OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

Net change in fund balances - total governmental funds	\$ 9,708,224
Amounts reported for governmental activities in the statement of activities are different because:	
Change in accrual of real estate taxes receivable that are not accrued for the modified accrual basis of accounting.	(425,255)
Government funds report capital outlay as expenditures. However, in the government-wide statement of activities and changes in net assets, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	7,188,085
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(4,815,085)
Amortization expense on bond issuance costs are reported in the government-wide statement of activities and changes in net assets, but they do not require the use of current financial resources. Therefore, amortization expense is not reported as expenditure in governmental funds.	(106,945)
Changes in accrued compensated absences that are not accrued for the modified accrual basis of accounting.	(594,520)
Changes in accrued other postemployment benefits are not accrued for the modified accrual basis of accounting.	(1,961,717)
Change in accrued interest that is not accrued for the modified accrual basis of accounting.	(5,828)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets. This amount is the net effect of these differences is the treatment of long-term debt and related items:	
Bond costs incurred on issuance of new bonds	(406,210)
Interest paid on refunded bonds	(201,360)
Repayment of principal portion of long-term debt	9,109,715
Proceeds from issuance of long-term debt	(3,604,042)
Adjustment of current years net long-term premiums and discounts	(657,207)
	\$ 13,227,855
Change in net assets of governmental activities	\$ 13,227,855

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
STATEMENT OF NET ASSETS
CAFETERIA FUND
JUNE 30, 2011**

ASSETS		
Current Assets:		
Cash		\$ 703,640
Investments		155,190
Due from governmental funds		329,624
Due from other governments		108,776
Inventory		<u>86,457</u>
Total Current Assets		<u>1,383,687</u>
Capital Assets:		
Furniture and equipment		263,406
Less: accumulated depreciation		<u>(257,098)</u>
Total Capital Assets, net		<u>6,308</u>
Total Assets		<u><u>\$ 1,389,995</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Current Liabilities:		
Accounts payable		\$ 674
Prepaid meals		<u>13,878</u>
Total Current Liabilities		<u>14,552</u>
Long-term Liabilities:		
Accrued compensated absences		106,977
Other postemployment benefits payable		<u>132,665</u>
Total Long-term Liabilities		<u>239,642</u>
Total Liabilities		254,194
NET ASSETS		
Unreserved		<u>1,135,801</u>
Total Liabilities and Net Assets		<u><u>\$ 1,389,995</u></u>

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
CAFETERIA FUND
FOR THE YEAR ENDED JUNE 30, 2011**

Operating Revenues:	
Food service revenue	\$1,628,152
Total Operating Revenues	
Operating Expenses:	
Salaries	1,236,652
Payroll taxes	90,887
Employee benefits	523,914
Purchased professional and technical services	27,141
Purchased property services	21,897
Other operating expenses	9,766
Food and supplies	1,484,838
Dues and fees	9,016
Depreciation	15,520
Total Operating Expenses	<u>3,419,631</u>
Operating loss	(1,791,479)
Non-Operating Income	
Interest income	950
State commodity subsidies	77,453
Other state revenues	151,906
Federal subsidies	1,876,148
Non-Operating Income	<u>2,106,457</u>
Change in Net Assets	314,978
Net Assets at Beginning of Year	<u>820,823</u>
Net Assets at End of Year	<u>\$1,135,801</u>

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
STATEMENT OF CASH FLOWS
CAFETERIA FUND
FOR THE YEAR ENDED JUNE 30, 2011**

Cash Flows from Operating Activities:	
Cash received from sales	\$ 1,629,200
Cash payments to employees for services	(1,790,164)
Cash payments to suppliers for goods and services	(1,570,362)
Net Cash Flows (Used) for Operating Activities	<u>(1,731,326)</u>
 Cash Flows From Non-Capital Financing Activities	
State sources	228,376
Federal sources	1,878,124
Net change in interfund balances	(105,706)
Net Cash Flows Provided by Non-Capital Financing Activities	<u>2,000,794</u>
 Cash Flows From Investing Activities	
Purchase of PLGIT fund	(72)
Interest income	950
Net Cash Provided by Investing Activities	<u>878</u>
 Net Increase in Cash	 270,346
 Cash and cash equivalents at beginning of year	 <u>433,294</u>
 Cash and cash equivalents at end of year	 <u><u>\$ 703,640</u></u>
 Reconciliation of Operating (Loss) to Net Cash (Used) by Operating Activities:	
Operating (loss)	\$ (1,791,479)
Adjustments:	
Depreciation	15,520
Accrued compensated absences	22,009
Accrued other postemployment benefits	39,279
 Change in current assets and liabilities (Increase) decrease in:	
Inventory	27,865
Increase (decrease) in:	
Accounts payable	(45,569)
Prepaid meals	1,049
 Net Cash (Used) for Operating Activities	 <u><u>\$ (1,731,326)</u></u>

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
STATEMENT OF NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2011**

	Student Activities Fund	Non-exendable Trust Fund	Expendable Activities Fund	Concession Stand Fund	Totals
ASSETS					
Cash	\$ 73,878	\$ 6,067	\$ 61,105	\$ 2,189	\$ 143,239
Investments	-	48,616	63,255	-	111,871
Total Assets	\$ 73,878	\$ 54,683	\$ 124,360	\$ 2,189	\$ 255,110
LIABILITIES AND NET ASSETS					
LIABILITIES					
Sales tax liability	\$ 302	\$ -	\$ -	\$ -	\$ 302
Concession stand liability	-	-	-	2,189	2,189
Student activities liability	73,576	-	-	-	73,576
Total Liabilities	73,878	-	-	2,189	76,067
NET ASSETS					
Reserved for scholarships	-	54,683	-	-	54,683
Reserved by donors	-	-	124,360	-	124,360
Total Net Assets	-	54,683	124,360	-	179,043
Total Liabilities and Net Assets	\$ 73,878	\$ 54,683	\$ 124,360	\$ 2,189	\$ 255,110

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2011**

	Student Activities Fund	Non-exendable Trust Fund	Expendable Activities Fund	Concession Stand Fund	Totals
Revenues:					
Donations	\$ -	\$ -	\$ 8,907	\$ -	\$ 8,907
Investment earnings	-	1,463	1,785	-	3,248
Total Revenues	<u>-</u>	<u>1,463</u>	<u>10,692</u>	<u>-</u>	<u>12,155</u>
Expenses:					
Scholarships	-	1,250	11,000	-	12,250
Total Expenses	<u>-</u>	<u>1,250</u>	<u>11,000</u>	<u>-</u>	<u>12,250</u>
Change in Net Assets	-	213	(308)		(95)
Net Assets at Beginning of Year	<u>-</u>	<u>54,470</u>	<u>124,668</u>		<u>179,138</u>
Net Assets at End of Year	<u>\$ -</u>	<u>\$ 54,683</u>	<u>\$ 124,360</u>	<u>\$ -</u>	<u>\$ 179,043</u>

See accompanying notes to basic financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 1 – DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY

School District

The East Stroudsburg Area School District operates six elementary schools, two intermediate schools, and two high schools, in Monroe and Pike Counties, Pennsylvania. The District operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania.

The East Stroudsburg Area School District is a unit established, organized and empowered by the Commonwealth of Pennsylvania for the express purpose of carrying out, on the local level, the Commonwealth's obligation to public education, as established by the constitution of the Commonwealth and by the School Law Code of the same (Article II; Act 150, July 8, 1968).

As specified under the School Law Code of the Commonwealth of Pennsylvania, this and all other school districts of the state "shall be and hereby are vested as, bodies corporate, with all necessary powers to carry out the provisions of this act." (Article II, Section 211).

Board of School Directors

The public school system of the Commonwealth shall be administered by a board of school directors, to be elected or appointed, as hereinafter provided. At each election of school directors, each qualified voter shall be entitled to cast one vote for each school director to be elected.

The East Stroudsburg Area School District is governed by a board of nine School Directors who are residents of the School District and who are elected every two years, on a staggered basis, for a four-year term.

The Board of School Directors has the power and duty to establish, equip, furnish, and maintain a sufficient number of elementary, secondary, and other schools necessary to educate every person, residing in such district, between the ages of six and twenty-one years, who may attend.

In order to establish, enlarge, equip, furnish, operate, and maintain any schools herein provided, or to pay any school's indebtedness which the school district is required to pay, or to pay any indebtedness that may at any time hereafter be created by the school district, the board of school directors are vested with all the necessary authority and power annually to levy and collect the necessary taxes required and granted by the legislature, in addition to the annual State appropriation, and are vested with all necessary power and authority to comply with and carry out any or all of the provisions of the Public School Code of 1949.

Administration

The Superintendent of Schools shall be the executive office of the Board of School Directors and, in that capacity shall administer the School District in conformity with Board policies and the School Laws of Pennsylvania. The Superintendent shall be directly responsible to, and therefore appointed by, the Board of School Directors. The Superintendent shall be responsible for the overall administration, supervision, and operation of the School District.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 1 – DESCRIPTION OF THE SCHOOL DISTRICT AND REPORTING ENTITY – continued

The District's Business Manager, recommended by the Superintendent and appointed by the Board of School Directors, shall supervise and coordinate all business aspects of the School District. In this capacity, the Business Manager shall be responsible to insure that all work accomplished by her, or by persons under her supervision, is in the best interests of the East Stroudsburg Area School District. The Business Manager is directly responsible to the Superintendent.

Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to insure that the financial statements of the School District are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the School District. For East Stroudsburg Area School District, this includes general operations, food service, and student related activities of the School District.

East Stroudsburg Area School District is a municipal Corporation governed by an elected nine-member board. As required by generally accepted accounting principles, these financial statements are to present East Stroudsburg Area School District (the primary government) and organizations for which the primary government is financially accountable. The School District is financially accountable for an organization if the School District appoints a voting majority of the organization's governing board and (1) the School District is able to significantly influence the programs or services performed or provided by the organization; or (2) the School District is legally entitled to or can otherwise access the organization's resources; the School District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the School District is obligated for the debt of the organization. Component units may also include organizations that are financially dependent on the School District in that the School District approved the budget, the issuance of debt, or the levying of taxes. The East Stroudsburg Area School District does not have any component units.

Joint Ventures

Monroe Career & Technical Institute (MCTI) – is a separate legal entity. It was organized by the four public school districts in Monroe County to provide services in the county. Each of the public school districts appoints three members to serve on the joint operating committee, and each has an ongoing financial responsibility to fund MCTI.

Jointly Governed Ventures

Colonial Intermediate Unit #20 (CIU) – is a separate legal entity. It was organized by the constituent school districts in Monroe, Pike, and Northampton counties to provide special education services to the school districts. Each member school district appoints one member to serve on the Board of Directors of the CIU. The District contracts with the CIU to provide special education services for District students.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, the GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The School District also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its business-type activities and to its proprietary funds, provided they do not conflict with or contradict GASB pronouncements. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

A. Basis of Presentation

The School District's basic financial statements consist of government-wide statements, including a statement of net assets, a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements:

The statement of net assets and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the School District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the School District's governmental activities and for one business-type activity of the School District. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the School District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business activity or governmental function is self-financing or draws from the general revenues of the School District.

Fund Financial Statements:

During the year, the School District segregates transactions related to certain School District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School District at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

B. Fund Accounting

The School District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds:

Governmental Funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the School District's major governmental funds:

General Fund

The General Fund is the general operating fund of the School District. It is used to account for all financial resources, except those required to be accounted for in another fund.

Capital Project Funds

Capital Project Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays.

Non-major Governmental Funds

The other special revenue fund is the Special Activity Fund which accounts for programs operated and sponsored by various school clubs and organizations which are not controlled by students.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Proprietary Funds

Proprietary funds focus on the determination of changes in net assets, financial position and cash flows and are classified as enterprise funds.

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The School District's major enterprise fund is:

Food Service Fund

This fund accounts for the financial transactions related to the food service operations of the School District.

Fiduciary Funds

Fiduciary funds reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the School District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the School District's own programs. The School District has one private purpose trust fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District accounts for assets held as an agent for various student activities as an agency fund.

C. Measurement Focus

Government-wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the School District are included on the statement of net assets.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With the measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all enterprise funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the School District finances and meets the cash flow needs of its enterprise activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Government funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

Non-exchange transactions, in which the School District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which the eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School District must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the School District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

E. Budgetary Process

An operating budget is adopted prior to the beginning of each year for the General Fund on a modified accrual basis of accounting. The General Fund is the only fund for which a budget is legally required.

The Pennsylvania School Code dictates specific procedures relative to adoption of the School District's budget and reporting of its financial statements, specifically:

The School District, before levying annual school taxes, is required to prepare an operating budget for the succeeding fiscal year.

The School District is required to publish notice by advertisement, at least once in two newspapers of general circulation in the municipality in which it is located, and within fifteen days of final action, that the proposed budget has been prepared and is available for public inspection at the administrative office of the School District.

Notice that public hearings will be held on the proposed operating budget must be included in the advertisement; such hearings are required to be scheduled at least ten days prior to when final action on adoption is taken by the Board.

Legal budgetary control is maintained at the sub-fraction/major object level. The PA School Code allows the School Board to make budgetary transfers between major functional and major object codes only within the last nine months of the fiscal year, unless there is a two-thirds majority of the Board approving the transfer. Appropriations lapse at the end of the fiscal period. Budgetary information reflected in the financial statements is presented at or below the level of budgetary control and includes the effect of approved budget amendments.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the PDE 2028 when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2010-2011 budget transfers.

Encumbrances

Any encumbrances outstanding at the year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. The General Fund Budget is maintained on the modified accrual basis of accounting, except that the budgetary basis expenditures include any encumbrances issued for goods or services not received at year-end and not terminated.

The actual results of operations are presented in accordance with GAAP and the District's accounting policies do not recognize encumbrances as expenditures until the period in which the goods or services are actually received and a liability is incurred. Any encumbrances are presented as a reservation for encumbrances on the balance sheet. If budgetary encumbrances exist at year-end, they are included in the fund financial statements to reflect actual revenues and expenditures on a budgetary basis consistent with the District's legally adopted budget.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Assets, Liabilities, and Net Assets

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Proprietary Fund type considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents.

Investments

In accordance with GASB Statement 31, investments are stated at fair value, except:

Non-participating interest earning investment contracts are recorded at amortized costs;

Money market investments and participating interest earning investment contracts that mature within one year of acquisition are recorded at amortized costs; and,

Investments held in Pennsylvania Local Government Investment Trust are recorded at the pool's share price.

Receivables and Payables

Activities 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".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Property Tax Levy

Property taxes, which were levied during the fiscal year ended June 30, 2011, are recognized as revenue in the fund financial statements when received by the District during the fiscal year and also estimated to be received by the District within sixty (60) days after the fiscal year ended.

Property taxes that were levied during the current fiscal year, which are not estimated to be received within sixty (60) days after the fiscal year-end, are recorded as receivable and deferred revenue in the fund financial statements.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

In the government-wide financial statements, all property taxes levied during the fiscal year are recognized as revenue, net of estimated uncollectible amount.

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. Inventory type items in Proprietary Funds use the consumption method, in which items are purchased for inventory and charged to expenses when used. The only Proprietary Fund on the District is the Food Service Fund. As of June 30, 2011, the inventory shown in the business-type activities column of the government-wide statement of net assets is \$86,457.

Prepaid Expenses

In both the government-wide and fund financial statements, prepaid expenses are recorded as assets in the specific governmental fund in which future benefits will be derived.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets, but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The School District maintains a capitalization threshold of \$1,500. The School District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets utilized by the enterprise funds is also capitalized.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

All reported capital assets except land, certain land improvements, and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Building and Improvements	50 years	50 years
Furniture and Equipment	5-12 years	5-12 years

Compensated Absences

The School District reports compensated absences in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the School District will compensate the employees for the benefits through paid time off or some other means.

Employees accrue ten to twelve days of sick leave each year, without limit. Administrators are paid \$85 per day for unused sick days upon retirement. Teachers receive \$80 per day and support personnel receive \$38 per day. Only those employees who are eligible for retirement either by years of service or by attaining the age of sixty-two or more years of age are eligible to receive payment.

Certain employees accrue vacation pay up to a maximum of forty days. If the employee is unable to take vacation and accrues in excess of forty days, the number of vacation days over forty, up to a maximum of five days per year, is transferred to sick leave.

Under the system of financial accounting and reporting for Pennsylvania School Systems, the District must accrue a liability for certain accumulated employee benefits. These employee benefits include sick leave and vacation leave, as well as certain salary related payments such as employer's share of social security and medicare taxes.

Calculation of this amount is determined by the appropriate sick and retirement lump-sum payments which would be available to employees if they would leave or retire from the District and is adjusted for expected turnover rate of employees.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

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 assets. Bond premiums and discounts, bond issuance costs, and deferred amounts on refundings are deferred and amortized over the life of the bonds using modification of the effective interest method. Bonds payable are reported net of the applicable bond premium or discount and any deferred amount of refundings. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

Reclassification

Certain amounts have been reclassified to conform to the June 30, 2011, presentation of government-wide financial statements on the accrual basis of accounting versus the governmental fund financial statements reported on the modified accrual basis of accounting.

Net Assets and Fund Balance

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The School District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

In the fund financial statements the school district reports fund balance classifications in accordance with the provisions of GASB No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." The following are a listing of fund balance categories:

Non-Spendable - Not in spendable form or legally or contractually required to remain in tact.

Restricted - Externally imposed by creditors or imposed by law through constitutional provisions or enabling legislation.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Net Assets and Fund Balance - continued

Committed – Only can be used for specific purposes pursuant to constraints by formal action of the highest level of decision-making authority. The District's Committed Fund Balance is fund balance reporting required by the School Board, either because of a School Board Policy in the School Board Policy Manual, or because of motions that passed at School Board meetings.

Assigned – Constrained by intent to be or used for specific purpose. The District's Assigned Fund Balance is fund balance reporting occurring by School Board Administration authority under the direction of the Business Manager.

Unassigned – Residual in classification for government's general fund and includes all spendable amounts not contained in the other classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the District that committed the amounts would be reduced first, followed by assigned amounts and the unassigned amounts.

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Differences between Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities

Due to the differences in the measurement focus and basis of accounting used on the government fund statements and district-wide statements certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. Differences between the governmental fund statements of revenues, expenditures and changes in fund balance and the statement of activities fall into one of three broad categories. These amounts shown on the reconciliation of the revenues, expenditures and changes in fund balances to the statement of activities are:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas the statement of activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis whereas the accrual basis of accounting is used on the statement of activities. The long-term expenses reported below recognize the change in vested employee benefits.

Capital related differences include (1) the difference between proceeds for the sale of capital assets reported on the governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and (2) the difference between recording an expenditure for the purchase of capital items in the governmental fund statements, and capitalization and recording of depreciation expense on those items as recorded in the statement of activities.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

**NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS -
continued**

Long-term debt transaction differences occur because long-term debt proceeds are recorded as revenue and both interest and principal payments are recorded as expenditures in the governmental fund statements. In the statement of activities, long-term debt proceeds are recorded as a liability; principal payments are recorded as a reduction of liabilities.

NOTE 4 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with finance related legal and contractual provisions

The District has no material violations of finance related legal and contractual provisions.

Deficit fund balance or net assets of individual funds

No individual fund contains a deficit fund balance or net assets at June 30, 2011.

Excess of expenditures over appropriations in individual funds

No individual fund, which had a legally adopted budget, had a combined excess of expenditures over appropriations.

NOTE 5 – DEPOSITS AND INVESTMENTS

Assets

Custodial Credit Risk Related to Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The School does not have a policy for custodial credit risk. At June 30, 2011, the carrying amount of the School's deposits was \$5,923,876 and the bank balances were \$6,262,855. Of the bank balances, \$568,316 was covered by federal depository insurance, and the remaining \$5,694,539 is collateralized by the banks in accordance with Pennsylvania Pledge Act 72 (72 P.S. section 3836-1et seq.).

Investments

State laws authorize the District to invest with the Pennsylvania Local Government Investment Trust (PLGIT), deposits in savings accounts or time deposits of institutions that are insured by the Federal Deposit Insurance Corporation (FDIC), certificates of deposit purchased from institutions insured by the FDIC, and obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America or the Commonwealth of Pennsylvania.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 5 – DEPOSITS AND INVESTMENTS – continued

The District maintains investments with the PLGIT. Although not registered with the Securities and Exchange Commission and not subject to regulatory oversight, PLGIT acts like a money market mutual fund in that their objective is to maintain a stable net asset value of \$1 per share, and is rated by a nationally recognized statistical rating organization and is subject to an independent annual audit.

As of June 30, 2011, the District had the following investments:

Investment	Fair Value
PLGIT Money Market Funds	\$ 24,844,604
PA School District Liquid Asset Fund	19,708,027
Local Bank Certificates of Deposit	68,316
Total Investments	\$ 44,620,947

Interest Rate Risk

The 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.

Custodial Credit Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates. General Fund investments are normally for a period of twelve months or less while investments for Private Purpose Trust Funds are invested for a period of five years or less. The District's Construction Fund proceeds are invested for a period of three years or less in order to comply with arbitrage rebate requirements.

Credit Risk

Under Section 440.1 of the Public School Code of 1949, as amended, the District is permitted to invest funds in U.S. Treasury Bills, Short-Term Obligations of the United States Government or its agencies or instrumentalities, obligations of the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, any political subdivision of the Commonwealth of Pennsylvania, of any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision, Certificates of Deposit, Secured Purchase Agreements, authorized investment Trust Companies and Time or Share Accounts of Institutions insured and secured by the FDIC to the extent such certificates are insured by a proper bond or collateral in accordance with the law.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 6 – PROPERTY TAXES

Property taxes are levied on July 1, on the assessed value listed, as of that date, for all taxable real property located in the District. Assessed values are established by the County Board of Assessments. All taxable real property was assessed at \$616,684,067. The tax rate for the year was \$125.10 per \$1,000 of assessed valuation for Pike County (125.10 mills) and \$174.53 per \$1,000 of assessed valuation for Monroe County (174.53 mills).

The property tax calendar is:

- August 1 - Full year tax assessed for current year.
- August 1 – September 30 - Discount period during which a 2% discount is allowed.
- October 1 – November 30 - Face amount of tax is due.
- December 1 – January 1 - A 10% penalty is added to all payments.
- January 1 - All unpaid taxes become delinquent and are turned over to the County Tax Claim Bureau for Collection.

The following is a summary of the District's outstanding real estate taxes receivable:

	<u>6/30/11</u>
Total real estate taxes receivable (full accrual)	\$10,959,264
Allowance for uncollectible taxes	(984,145)
Net real estate taxes receivable (full accrual)	<u>\$ 9,975,119</u>
Taxes receivable within 60 days (modified accrual)	<u>\$ 1,856,220</u>

NOTE 7 – RECEIVABLES

The District's receivable include real estate taxes receivable, receivables from other governmental agencies, employee receivables for tuition and benefits, facility use receivables, and due from students.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 8 – CAPITAL ASSETS

Capital Assets balances and activity for the year ending June 30, 2011, were:

	Balance 7/1/10	Plus: Additions	Less: Disposals	Balance 6/30/11
Land	\$ 7,341,683	\$ -	\$ -	\$ 7,341,683
Construction in progress	116,009,761	4,209,275	-	120,219,036
Capital Assets being Depreciated:				
Buildings and building improvements	183,515,008	-	-	183,515,008
Furniture, fixtures and equipment	30,156,875	4,380,088	119,849	34,417,114
Total Capital Assets being Depreciated	213,671,883	4,380,088	119,849	217,932,122
Total Capital Assets	337,023,327	8,589,363	119,849	345,492,841
Less: accumulated depreciation	70,431,850	(4,815,085)	(119,849)	75,127,086
Total Capital Assets, net	\$ 266,591,477	\$ 3,774,278	\$ -	\$ 270,365,755

Depreciation expense of \$4,815,085 in governmental-type activities was charged to a separate unallocated line item because the fixed asset valuation does not breakdown the expenses into functional areas.

A summary of the changes in business-type activities fixed assets are as follows:

	Balance 7/1/10	Plus: Additions	Less: Disposals	Balance 6/30/11
Capital Assets being Depreciated:				
Machinery & Equipment	\$ 263,406	\$ -	\$ -	\$ 263,406
Less: accumulated depreciation	241,578	15,520	-	257,098
Totals	\$ 21,828	\$ (15,520)	\$ -	\$ 6,308

NOTE 9 – LONG-TERM LIABILITIES

Governmental activities long-term liability balances and activity for the year ended June 30, 2011 were:

	Balances 7/1/10	Additions	Accruals/ Repayments	Balances 6/30/11
Long-Term Debt:				
Capital leases payable	\$ 1,480,624	\$ 1,401,278	\$ 1,070,323	\$ 1,811,579
Bonds and notes payable	218,166,478	20,265,000	24,454,392	213,977,086
Net bond & Note premiums (discounts)	3,222,795	1,743,053	724,156	4,241,692
Total Long-Term Debt	222,869,897	23,409,331	26,248,871	220,030,357
Accrued compensated absences	3,189,496	594,440	-	3,783,936
Other postemployment benefits	4,014,826	1,961,717	-	5,976,543
Totals	\$230,074,219	\$ 25,965,488	\$ 26,248,871	\$ 229,790,836

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 9 – LONG-TERM LIABILITIES – continued

Business-type activities' long-term liability balances and activity for the year ended June 30, 2011 were:

	Balances 7/1/10	Additions	Reductions	Balances 6/30/11
Accrued compensated absences	\$ 84,967	\$ 22,010	\$ -	\$ 106,977
Other postemployment benefits	93,386	39,279	-	132,665
Totals	\$ 178,353	\$ 61,289	\$ -	\$ 239,642

Payments on notes and bonds were paid from the general fund. Accrued compensated absences and other postemployment benefits will be paid from the general fund and cafeteria fund. The school district does not carry debt obligations in the cafeteria fund.

The combined bonds and notes payable debt service requirements at June 30, 2011, are:

Fiscal Year	Principal	Interest	Totals
2011-12	\$ 6,629,776	\$ 9,885,674	\$ 16,515,450
2012-13	7,751,401	9,825,886	17,577,287
2013-14	8,047,404	9,559,909	17,607,313
2014-15	8,338,040	9,265,486	17,603,526
2015-16	8,633,995	8,966,451	17,600,446
2016-21	45,678,325	39,200,674	84,878,999
2021-26	59,741,004	25,337,039	85,078,043
2026-31	69,112,141	6,717,845	75,829,986
2031-36	25,000	7,640	32,640
2036-40	20,000	1,882	21,882
Totals	\$ 213,977,086	\$ 118,768,486	\$ 332,745,572

Capital lease debt service requirements at June 30, 2011 are as follows:

Fiscal Year	Principal	Interest	Totals
2011-12	\$ 705,572	\$ 90,139	\$ 795,711
2012-13	741,783	53,930	795,713
2013-14	364,224	10,645	374,869
Totals	\$ 1,811,579	\$ 154,714	\$ 1,966,293

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 9 – LONG-TERM LIABILITIES –continued

The following table is a summary of changes of the School District's general obligation notes and bonds for the year ended June 30, 2011:

	Balance 7/1/10	Additions	Payments/ Refundings	Balance 6/30/11
GON 1998	\$ 5,340,000	\$ -	\$ 555,000	\$ 4,785,000
GON 1999	3,865,000	-	365,000	3,500,000
GOB 2004A	8,675,000	-	245,000	8,430,000
GOB 2005A	9,580,000	-	9,580,000	-
GOB 2006	8,725,000	-	8,725,000	-
GON 2006 Colonial Academy	601,478	-	19,392	582,086
GOB 2007A	33,600,000	-	-	33,600,000
GON 2007	77,025,000	-	3,650,000	73,375,000
GOB 2008	32,320,000	-	5,000	32,315,000
GOB 2009	8,415,000	-	-	8,415,000
GON 2009	3,660,000	-	5,000	3,655,000
GON 2009A	15,015,000	-	5,000	15,010,000
GOB 2010	11,345,000	-	1,165,000	10,180,000
GOB 2010A	-	1,220,000	-	1,220,000
QSCBS	-	9,685,000	135,000	9,550,000
GOB 2010A	-	2,500,000	-	2,500,000
GOB 2011A	-	6,860,000	-	6,860,000
GOB 2011	-	-	-	-
Totals	\$ 218,166,478	\$ 20,265,000	\$ 24,454,392	\$ 213,977,086

Descriptions of debt outstanding as of June 30, 2011 are as follows:

General Obligation Notes of 1998

The School District incurred general obligation notes for \$10,000,000 on January 2, 1998. Proceeds of the note were used for general construction costs and to pay the costs of issuing the notes. The notes mature from June 1, 1998 to June 1, 2018. Interest rates are variable based on market rates.

General Obligation Notes of 1999

The School District incurred general obligation notes for \$7,000,000 on April 14, 1999. Proceeds of the note were used for general construction costs and to pay the costs of issuing the notes. The notes mature from December 1, 2000 to December 1, 2019. Interest rates are variable based on market rates.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 9 – LONG-TERM LIABILITIES -continued

General Obligation Notes – Series 2004A

The School District issued \$8,700,000 General Obligation Notes, Series A of 2004, on November 1, 2004. Proceeds of the notes will be used: (1) to refund a portion of the School District's outstanding general obligation bonds, series A of 1998; general obligation bonds, series AA of 1998; general obligation bonds, series of 2000; general obligation bonds, series of 2001; general obligation bonds, series A of 2001; general obligation bonds, series of 2000; and general obligation bonds, series A of 2002; and (2) to pay the costs of issuing the notes. The notes mature from November 15, 2005 to November 15, 2018. Interest rates vary from 2.00% to 4.00%.

Note Payable 2006 Issue – Colonial Academy

The School District incurred \$735,080, which is a portion of the debt issued to finance the Colonial Academy. The School District's obligations mature from June 30, 2006 to June 30, 2030. Interest is payable at 7.71%.

General Obligation Bonds – Series 2007A

The School District issued \$37,500,000 General Obligation Bonds, Series A of 2007, on November 1, 2007. Proceeds of the bonds were used to provide additional funds for designing, acquiring, constructing, equipping and furnishing additions, alterations and renovations to the High School South; and other capital improvements to facilities owned and operated by the School District, to capitalize a portion of the interest on the bonds, and to pay the costs of issuing the bonds. The bonds mature from September 1, 2009 to September 1, 2027. Interest rate is 7.75%

General Obligation Notes – Series 2007

The School District issued \$82,215,000 General Obligation Notes, Series of 2007, on August 15, 2007. Proceeds of the notes will be used; (1) to currently refund the School District's outstanding general obligation bonds, series A of 1998 outstanding in the aggregate principal amount of \$20,810,000; (2) to advance refund the School District's outstanding general obligation bonds, series of 2003A outstanding in the aggregate principal amount of \$9,990,000; (3) to currently refund a portion of the School District's outstanding general obligation bonds, series of 2003 outstanding in the aggregate principal amount of \$9,745,000; (4) to advance refund a portion of the School District's outstanding general obligation bonds, series of 2004, outstanding in the aggregate principal amount of \$9,990,000; (5) to advance refund the School District's outstanding general obligation bonds, series of 2007 outstanding in the aggregate principal amount of \$39,000,000; and (6) to pay the costs of issuing the notes. The notes mature from September 1, 2007 to September 1, 2039. Interest rates vary from 3.70% to 5.00%.

The advance refunding increased total debt service payments over the subsequent 33 years by \$9,306,047. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$128,522.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 9 – LONG-TERM LIABILITIES -continued

General Obligation Bonds – Series 2008

The School District issued \$32,320,000 General Obligation Bonds, Series of 2008, on April 15, 2009. Proceeds of the bonds were used to provide additional funds for designing, acquiring, constructing, equipping and furnishing additions, alterations and renovations to the Middle Smithfield Elementary School; to provide for the acquisition of real estate, and other capital improvements to facilities owned and operated by the School District, to capitalize a portion of the interest on the bonds, and to pay the costs of issuing the bonds. The bonds mature from September 1, 2010 to September 1, 2029. Interest rates vary from 4.00% to 5.00%.

General Obligation Notes – Series 2009 and General Obligation Bonds – Series 2009

The School District issued \$12,075,000 General Obligation Notes, Series of 2009 and General Obligation Bonds Series of 2009, on July 9, 2009. Proceeds of the notes, in the aggregate principal amount of \$8,415,000, will be used: (1) to currently refund a portion of the School District's outstanding general obligation bonds, Series of 2005, (2) to currently refund a portion of the School District's outstanding general obligation bonds, Series A of 2005, (3) to currently refund a portion of the School District's outstanding general obligation bonds, Series of 2006, (4) to advance refund a portion of the School District's outstanding general obligation bonds, Series A of 2007, and (5) to pay related costs and expenses, including the costs of issuing the notes. Proceeds of the bonds, in the amount of \$3,660,000, will be used: (1) to currently refund a portion of the School District's outstanding general obligation notes, Series of 2007, and (2) to pay related costs and expenses, including the costs of issuing the bonds. The notes mature from May 15, 2023 to May 15, 2030. The bonds mature from May 15, 2011 to May 15, 2023. Interest rates vary from 3.50% to 4.75%.

General Obligation Bonds – Series 2009A

The School District issued \$15,015,000 General Obligation Bonds, Series A of 2009, on October 26, 2009. Proceeds of the bonds will be used: (1) to currently refund the School District's outstanding general obligation bonds, Series AA of 2001, (2) to currently refund the School District's outstanding general obligation bonds, Series of 2003, (3) to currently refund the School District's outstanding general obligation bonds, Series of 2004, and (4) to pay related costs and expenses, including the costs of issuing the 2009A bonds. The bonds mature from August 1, 2010 to August 1, 2021. Interest rate is 3.00%

General Obligation Bonds – Series 2010

The School District issued \$11,345,000 General Obligation Bonds, Series of 2010, on April 19, 2010. Proceeds of the bonds will be used: (1) to currently refund the School District's outstanding general obligation bonds, Series A of 2002, (2) to currently refund the School District's outstanding general obligation bonds, Series of 2005, and (3) to pay related costs and expenses, including the costs of issuing the 2010 bonds. The bonds mature from December 1, 2010 to December 1, 2013. Interest rates vary from 3.20% to 3.60%

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 9 – LONG-TERM LIABILITIES –continued

General Obligation Bonds 2010A Issue – Qualified School Construction Bond Program

The School District issued \$1,220,000 General Obligation Bonds, Series A of 2010, on October 6, 2010. Proceeds of the bond issue will be used to provide funds for the J.T. Lambert roof replacement. The Bonds mature on September 1, 2027. Interest rate is 5.00%.

General Obligation Bond – Series 2010A

The School District Issued \$9,685,000 General Obligation Bonds, Series A of 2010, on August 23, 2010. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series A of 2005 and to pay related costs and expenses, including the costs of issuing the Bonds. The Bonds mature from November 15, 2010 to November 15, 2019. Interest rate is 2.36%

General Obligation Bond – Series 2011

The School District Issued \$6,860,000 General Obligation Bonds, Series of 2011, on June 20, 2011. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series of 2006 and to pay related costs and expenses, including the costs of issuing the 2011 Bonds. The Bonds mature from May 15, 2012 to November 15, 2019. Interest rates is 3.01%

General Obligation Bond – Series 2011A

The School District Issued \$2,500,000 General Obligation Bonds, Series A of 2011, on June 20, 2011. Proceeds of this bond issue will be used to provide funds for energy improvements and upgrades to the Resica Elementary School and other miscellaneous capital expenditures of the School District and to pay related costs and expenses, including the costs of issuing the 2011A Bonds. The Bonds mature from May 15, 2012 to November 15, 2031. Interest rate is 3.01%

Authority Lease

The District is named as a lessee, along with the Monroe Career & Technical Institute and the three other member school districts of the Monroe Career & Technical Institute in a lease agreement with the Monroe County Area Vocational-Technical School Authority. The original liability of \$2,261,218 was computed by using the estimated sharing fraction against the outstanding principal on the guaranteed school revenue bonds, series of 1996 and series of 2001, issued by the Authority. The sharing fraction fluctuates annually and is computed on a two-factor formula based on the District's pro rate share of market value of real estate and the average daily membership of the student body. The School Districts are billed yearly. The payments are considered lease payments – not principal and interest debt payments.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 9 – LONG-TERM LIABILITIES –continued

Authority Lease - continued

Using the current sharing fraction, the lease provides for minimum future lease payments of:

Fiscal Year	Total
2011-12	\$ 234,571
2012-13	235,392
2013-14	234,556
2014-15	235,350
2015-17	469,554
Total Outstanding	<u>\$ 1,409,423</u>

CAPITAL LEASES PAYABLE

The District finances various equipment and vehicle purchases through capital leases. The following is a summary of capital lease activity for the year ended June 30, 2011:

	Balance 7/1/10	Additions	Principal Payments	Balance 6/30/11
Totals	<u>\$ 1,480,624</u>	<u>\$ 1,401,278</u>	<u>\$ 1,070,323</u>	<u>\$ 1,811,579</u>

NOTE 10 – INTERFUND TRANSFERS

The School made the following interfund transfers during the year ended June 30, 2011:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,714,000
Capital Projects Fund	<u>1,714,000</u>	<u>-</u>
Totals	<u>\$ 1,714,000</u>	<u>\$ 1,714,000</u>

NOTE 11 – INTERFUND BALANCES

The School's interfund balances as of June 30, 2011 were as follows:

Fund	Due From	Due To
General Fund	\$ 329,624	\$ -
Cafeteria Fund	<u>-</u>	<u>329,624</u>
Totals	<u>\$ 329,624</u>	<u>\$ 329,624</u>

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 12 – FUND BALANCE CLASSIFICATIONS

Fund Balance Classifications, as of June 30, 2011 are as follows:

	General Fund	Capital Projects Fund	Special Activity Fund	Total Governmental Funds
Nonspendable:				
Prepaid expenses	\$ 610,623	-	-	\$ 610,623
Total Nonspendable Balances	610,623	-	-	610,623
Committed for:				
PERS contributions	9,130,000	-	-	9,130,000
EBTEP healthcare	6,000,000	-	-	6,000,000
Tax Rate Stabilization	9,041,200	-	-	9,041,200
Total Committed Balances	24,171,200	-	-	24,171,200
Assigned for:				
2011 – 2012 Budget Appropriation	1,656,000	-	-	1,656,000
Open purchase orders	65,644	-	-	65,644
Future athletic events	27,582	-	-	27,582
Future capital projects	-	6,185,776	-	6,185,776
Future special activities	-	-	241,824	241,824
Total Assigned Balances	1,749,226	6,185,776	241,824	8,176,826
Unassigned:				
Unassigned	8,812,301	-	-	8,812,301
Total Unassigned Balances	8,812,301	-	-	8,812,301
Total Fund Balances	\$ 35,343,350	\$ 6,185,776	\$ 241,824	\$ 41,770,950

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**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 13 – RETIREMENT PLAN

Plan - The School participates in a governmental cost sharing multiple-employer defined benefit plan with the Public School Employees' Retirement System (PSERS). The employer and employee obligations to contribute are established by authority of the PSERS Code (Act No. 96 of October 2, 1975, as amended). The actuarially determined reporting unit contribution requirements by fiscal year, expressed as a percentage of covered payroll was:

Authority – The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 Pa. C. S. 8101-8535).

Annual Financial Report – The System issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Barbara D. Flurie, Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, PA 17108-0125. This publication is also available on the PSERS website at www.psers.state.pa.us/publications/cafr/index.htm.

Funding Policy – The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth.

Contribution Rates:

Member Contributions - Active members who joined the System prior to July 22, 1983, contribute at 5.25 percent (Membership Class TC) or at 6.25 percent (Membership Class TD) 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 6.50% (Membership Class TC) or at 7.50 percent (Membership Class TD) of the member's qualifying compensation. Members who joined the System after June 30, 2001, contribute 7.50 percent (automatic Membership Class TD). For all new hires and for members who elected Class TD membership, the higher contribution rate began with service rendered on or after January 1, 2002. Members who joined the system after July 1, 2011 have two new classes to select from: 1) The members selecting Class TE will contribute a base rate of 7.5 percent with "shared risk" contribution levels between 7.5 percent and 9.5 percent and a pension multiplier of 2.0 percent 2) Members selecting class TF will contribute a base rate of 10.3 percent with "shared risk" contribution levels between 10.3 percent and 12.3 percent and a pension multiplier of 2.5 percent.

Contributions required of employers are based upon an actuarial valuation. For fiscal year ended June 30, 2011, the rate of employer contribution was 5.64 percent of covered payroll. The 5.64 percent rate is comprised of a pension contribution rate of 5.00 percent for pension benefits and 0.64 percent for healthcare insurance premium assistance.

The employer's current year covered payroll was \$61,153,656 and total payroll was \$62,256,115.

The total employee and employer contributions for this current year were \$4,532,472 and \$3,391,671, respectively.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 14 – POSTEMPLOYMENT HEALTH CARE BENEFITS

In addition to providing pension benefits, the District provides coverage for medical, prescription drug, dental and vision benefits to qualified retirees and beneficiaries based on eligibility requirements set for each group of employees pursuant to Governmental Accounting Standards Board Statement No. 45. The benefits are based on negotiated memorandums of understanding with employee contracts. The costs of retiree health care benefits are recognized as expenditures and a net other postemployment benefit payable based on an actuarial valuation. For the year ended June 30, 2011 the accrued expense and liability for these benefits totaled \$2,051,617.

The District's groups of employees and benefit coverage is as follows:

Group	Eligibility	Duration
Current superintendent, and assistant superintendents	30 years of PSERS Service and superannuation retirement.	The member and spouse may continue benefits until age 65.
Act 93 Administrators, one former business manager, and business manager	20 years of service with ESASD and 10 years as an administrator at ESASD and Act 110/43.	Same as above.
Former superintendent, former assistant superintendent, and former business administrator	N/A – already retired.	Same as above.
Teachers and support staff	Age 60 with 25 years of service (15 with ESASD), Sum of age plus PSERS service is 84 or greater (15 with ESASD) and Act 110/43	Same as above.

Actuarial assumptions for the plan are as follows:

Interest Rate – 4.50%

Salary – An assumption for salary increases is used only for spreading contributions over future pay under the entry age normal cost method. For this purpose, salary increases are composed of a 3% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 3% to 0.25%.

Withdrawal – Rates of withdrawal vary by age, gender and years of service. Sample rates for employees with more than 10 years of service are shown below. Rates for new employees start at 14% for both men and women and decrease with age and service.

Age	Male Rate	Female Rate	Age	Male Rate	Female Rate
25	1.40%	4.00%	45	0.55%	0.55%
30	1.40%	4.00%	50	1.78%	1.50%
35	1.10%	2.00%	55	1.78%	3.00%
40	0.80%	1.00%	60	4.50%	5.90%

Disability – No disability was assumed.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 14 – POSTEMPLOYMENT HEALTH CARE BENEFITS-continued

Retirement – Assumed retirement rates are based on PSERS plan experience and vary by age, service and gender.

Age	Age 55 & 25 years of service		35 years of service, or Age 62 & 1 year of service, or Age 60 & 30 years of service	
	Male	Female	Male	Female
55	10%	10%	24%	10%
56	15%	12%	24%	10%
57	15%	12%	24%	25%
58	15%	12%	24%	25%
59	18%	17%	28%	25%
60	10%	15%	28%	25%
61	30%	30%	50%	47%
62	30%	30%	30%	30%
63	28%	20%	28%	20%
64	28%	28%	28%	28%
65	100%	100%	100%	100%

Percent of Eligible Retirees Electing Coverage in Plan – 100% of employees are assumed to elect coverage.

Percent of Married at Retirement – 35% of employees electing coverage are assumed to have a spouse covered by the plan at retirement.

Spouse Age – Wives are assumed to be two years younger than their husbands.

Per Capita Cost Claims – Making use of weighted averages for various plan designs, the per capita cost for medical and prescription drug is based on the expected portion of the group's overall cost attributed to individuals in the specified age and gender brackets. Dental and vision costs are assumed to not vary with age or gender. Dental and vision costs are assumed to not vary with age or gender. The resulting costs are as follows:

Age	Medical and Prescription Drug Combined	
	Males	Females
45-49	\$4,338	\$6,265
50-54	\$5,745	\$7,081
55-59	\$6,997	\$7,409
60-64	\$9,131	\$8,511

Retiree Contributions – Retiree contributions are assumed to increase at the same rate as the Health Care Cost Trend Rate.

Health Care Cost Trend Rate – 7.5% in 2010, decreasing 0.5% per year to 5.5% in 2014. Rates gradually decrease from 5.3% in 2015 to 4.2% in 2099 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model

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**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 14 – POSTEMPLOYMENT HEALTH CARE BENEFITS-continued

Actuarial Value of Assets – Equal to the Market Value of Assets.

Actuarial Cost Method – Entry Age Normal – Under the Entry Age Normal Cost Method, the normal Cost is the present value of benefits allocated to the year following the valuation date. Benefits are allocated on a level basis over the earnings of an individual between the date of hire and the assumed retirement age. The Accrued Liability as of the valuation date is the excess of the present value of future benefits over the present value of future normal cost. The Unfunded Accrued Liability is the excess of the Accrued Liability over the Actuarial Value of Assets. Actuarial gains and losses serve to reduce or increase the Unfunded Accrued Liability.

Participant Data – Based on the census information as of June 2011. Due to the timing of the school district turnover, the data is believed to be representative of the population in effect for the 2010/2011 school year.

NOTE 15 – RISK MANAGEMENT

The District is a member of the Employee Benefit Trust of Eastern Pennsylvania which provides hospitalization, medical, dental, and prescription drug benefits to District employees. The trust manages a schedule of benefits as determined by its respective members, ensures the trust is adequately funded, reviews claims and administration, and obtains excess catastrophic insurance.

The trust has appointed NCAS Pennsylvania to provide administrative services. NCAS Pennsylvania is a Pennsylvania corporation with insurance and consulting expertise in administration of health and welfare plans. The trust has entered into an agreement with the Pennsylvania trust to provide stop loss insurance beginning at \$130,000 for members of the trust, thus maintaining the financial security of the trust.

The latest financial statements of the trust are available at the District's business office for the year ended June 30, 2011.

Potential significant losses of the District are covered by commercial insurance for all other programs. For insured programs, there have been no significant reductions in insurance coverage. Settled amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 16 – SUBSEQUENT EVENTS

The District was in the process of constructing and renovating buildings and facilities at its High School South and Middle Smithfield Elementary locations as of June 30, 2011. Construction in process as of June 30, 2011 totaled \$120,219,036.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2011**

NOTE 17 – ADJUSTMENT TO FUND BALANCE – GENERAL FUND AND CAPITAL PROJECTS

The following presentation shows adjustment of the General Fund and Capital Projects Fund for the additions of the Athletic Fund, and the Capital Reserve Fund to their respective fund balances in accordance with new classifications set forth by GASB Statement No. 54:

The School's General fund balance as of June 30, 2010 was adjusted as follows:

Balance June 30, 2010	\$ 26,539,971
Adjustments:	
Change in accounting method – Addition of Athletic Fund	<u>10,428</u>
Adjusted balance June 30, 2010	<u>\$ 26,550,399</u>

The School's Capital Projects fund balance as of June 30, 2010 was adjusted as follows:

Balance June 30, 2010	\$ 3,844,629
Adjustments:	
Change in accounting method – Addition of Capital Reserve Fund	<u>1,426,756</u>
Adjusted balance June 30, 2010	<u>\$ 5,271,385</u>

KIRK, SUMMA & CO., LLP

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**DALE E. KIRK, C.P.A.
KEVIN D. SUMMA, C.P.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**

To the Board of Education
East Stroudsburg Area School District
East Stroudsburg, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison statement for the General Fund of the East Stroudsburg Area School District, as of and for the year ended June 30, 2011, which collectively comprise the East Stroudsburg Area School District's basic financial statements and have issued our report thereon dated December 14, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered East Stroudsburg Area School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the East Stroudsburg Area School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the East Stroudsburg Area School District's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether East Stroudsburg Area School District's financial statements are free of 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*.

This report is intended solely for the information and use of management, Board of Directors and others within the entity, federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kirk, Summa & Co., LLP

December 14, 2011
East Stroudsburg, Pennsylvania

REQUIRED SUPPLEMENTARY INFORMATION

KIRK, SUMMA & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

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**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Local	\$ 101,664,345	\$ 101,664,345	\$ 104,268,877	\$ 2,604,532
State	33,536,366	33,536,366	30,509,265	(3,027,101)
Federal	3,514,889	3,514,889	4,922,994	1,408,105
Total Revenues	138,715,600	138,715,600	139,701,136	985,536
Expenditures:				
Instruction	77,172,169	77,243,117	73,416,758	3,826,359
Support services	5,523,947	5,723,762	5,199,158	524,604
Administrative and financial support services	8,230,263	8,241,737	6,995,641	1,246,096
Operations and maintenance of plant services	13,103,206	13,087,747	11,367,641	1,720,106
Student transportation services	10,433,150	10,444,294	9,566,136	878,158
Other non-instructional support services	2,588,371	2,605,016	2,419,070	185,946
Student activities	2,423,249	2,417,850	2,030,684	387,166
Community services	198,472	196,972	152,706	44,266
Other expenditures	-	-	204,017	(204,017)
Debt service:				
Principal and interest	20,940,627	19,888,959	19,272,587	616,372
Total Expenditures	140,613,454	139,849,454	130,624,398	9,225,056
Other Financing Sources (Uses):				
Proceeds from sales of assets	-	-	28,935	28,935
Proceeds from issuance of debt	1,685,200	1,685,200	1,401,277	(283,923)
Budgetary reserve	(767,346)	(767,346)	-	767,346
Operating transfers - out	(1,020,000)	(1,784,000)	(1,714,000)	70,000
Total Other Financing Sources (Uses)	(102,146)	(866,146)	(283,788)	582,358
Net Change in Fund Balances	(2,000,000)	(2,000,000)	8,792,950	\$ 10,792,950
Fund Balance at Beginning of Year (Budgetary Reserve)	26,550,400	26,550,400	26,550,400	
Fund Balance at End of Year	\$ 24,550,400	\$ 24,550,400	\$ 35,343,350	

**EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2011**

BUDGETARY COMPLIANCE

The District's financial statements for the year ended June 30, 2011 present its legally adopted budget for the General Fund. All budgetary transfers were made within the last nine months of the fiscal year. The District assigned general fund's fund balance of \$65,644 for purchase orders open and encumbered at June 30, 2011. In addition, the District includes a portion of the prior year's fund balance represented by unappropriated liquid assets remaining in the fund as budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue as it represents prior period's excess of revenues over expenditures.

SINGLE AUDIT SECTION

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MONROE COUNTY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2011**

Federal Grantor/Pass-Through Grantor/ Program Title	ARRA Y - N	Funding D I	Federal CFDA Number	Pass Through Grantor Number	Program or Award Amount	Total Received For the Year	Accrued (Deferred) Revenues 7/1/10	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue 8/30/11
U.S. Department of Education										
Impact Aid	N	D	84.041	N/A	N/A	\$ 455,815	\$ -	\$ 455,815	\$ 455,815	\$ -
Passed Through Pa. Dept. of Education										
Title I	N	I	84.010	013-090129	\$ 915,965	296,023	119,067	176,936	176,936	-
Title I	N	I	84.010	013-100129	\$ 850,370	682,364	-	806,224	806,224	123,860
Academic Achievement Award	N	I	84.010	077-080129	\$ 5,400	5,400	5,400	-	-	-
School Improvement Set Aside	N	I	84.010	042-110129	\$ 132,360	-	-	11,708	11,708	11,708
Program Improvement Set Aside	N	I	84.010	042-100129	\$ 95,253	72,841	-	61,230	61,230	(11,611)
Total 84.010						1,056,828	124,467	1,056,098	1,056,098	123,957
Title III - Language Instruction for Limited Proficient and Immigrant Students	N	I	84.365	010-090129	\$ 35,753	35,753	35,753	-	-	-
Title III - Language Instruction for Limited Proficient and Immigrant Students	N	I	84.365	010-090129	\$ 73,968	39,880	10,401	29,479	29,479	-
Title III - Language Instruction for Limited Proficient and Immigrant Students	N	I	84.365	010-09129	\$ 49,013	-	-	11,564	11,564	11,564
Total 84.365						75,633	46,154	41,043	41,043	11,564
Title II - Improving Teacher Quality	N	I	84.367	020-090129	\$ 252,374	84,125	53,544	30,581	30,581	-
Title II - Improving Teacher Quality	N	I	84.367	020-100129	\$ 255,760	201,249	-	232,541	232,541	31,292
Total 84.367						285,374	53,544	263,122	263,122	31,292
ARRA - Title I Part A	Y	I	84.389	127-100129	\$ 533,195	130,115	107,142	22,973	22,973	-
ARRA - Title I School Improvement	Y	I	84.389	134-100129	\$ 66,099	66,099	-	66,099	66,099	-
Total 84.389						196,214	107,142	89,072	89,072	-
ARRA - Education Jobs Fund	Y	I	84.410	140-119425	\$ 900,611	900,611	-	900,611	900,611	-
ARRA - Fiscal Stabilization - Basic Education	Y	I	84.394	128-100129	\$ 1,480,049	246,675	246,675	-	-	-
ARRA - Fiscal Stabilization - Basic Education	Y	I	84.394	128-100129	\$ 1,521,038	1,267,532	-	1,521,038	1,521,038	253,506
Total 84.394						1,514,207	246,675	1,521,038	1,521,038	253,506
Total Pa. Dept. of Education						4,028,667	578,002	3,670,984	3,670,984	420,319
Passed Through Colonial NJ # 21										
Special Education Grants (I.D.E.A.)	N	I	84.027	N/A	\$ 1,312,509	336,123	336,123	-	-	-
Special Education Grants (I.D.E.A.)	N	I	84.027	N/A	\$ 1,327,885	1,271,288	-	1,327,885	1,327,885	56,597
Inclusive Practices Mini-Grant (LRE)	N	I	84.027	N/A	\$ 15,000	15,000	15,000	-	-	-
Total 84.027						1,622,411	351,123	1,327,885	1,327,885	56,597
ARRA - Special Education Grants (I.D.E.A.)	Y	I	84.391	N/A	\$ 2,104,980	1,179,394	115,344	1,200,248	1,200,248	136,196
Total Colonial NJ # 21						2,801,805	466,467	2,528,133	2,528,133	192,795
Total U.S. Department of Education						6,830,472	1,044,469	6,399,117	6,399,117	613,114
U.S. Department of Agriculture										
Passed Through Pa. Dept. of Education										
National School Lunch Program	N	I	10.555	N/A	N/A	1,683,142	96,086	1,681,166	1,681,166	94,110
USDA Donated Commodities	N	I	10.555	N/A	N/A	162,791	(43,835)	194,962	194,962	(31,644)
Total 10.555						1,665,933	52,251	1,676,148	1,676,148	62,466
Total U.S. Department of Agriculture						1,665,933	52,251	1,676,148	1,676,148	62,466
TOTAL FEDERAL ASSISTANCE						\$ 9,152,220	\$ 1,096,720	\$ 8,731,060	\$ 8,731,060	\$ 875,560

SOURCE: D - DIRECT; I - INDIRECT

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDING JUNE 30, 2011

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting for all federal awards charged to governmental funds and on the accrual basis of accounting for all federal awards charged to proprietary funds, as contemplated by accounting principles, generally accepted in the United States of America.

NOTE 2 – ORGANIZATION AND SCOPE

The District recognized 3.52% of its total general fund revenue in federal awards, and 50.23% of its total enterprise fund revenue.

NOTE 3 – PROGRAM DISCLOSURE – FOOTNOTES

1. The IDEA grants using CFDA No. 84.027, under the U.S. Department of Education heading, are part of a cluster program in accordance with OMB Circular A-133 Compliance Supplement with ARRA – IDEA grants using CFDA No. 84.391, under the U.S. Department of Education heading.
2. The District received non-monetary assistance from the U.S. Department of Agriculture of \$182,791 in the form of commodities. These commodities are valued at U.S.D.A.'s approximate costs. During 2010-2011 fiscal year, the District used \$194,982 in commodities and established a year-end inventory of \$31,644.
3. The amount recognized as revenue in the Schedule of Expenditures of Federal Award, under the U.S. Department of Agriculture heading, represents commodities used.
4. The National School Lunch, National School Breakfast, and Donated Commodities programs, under the U.S. Department of Agriculture heading, are considered a cluster program in accordance with the OMB Circular A-133 Compliance Supplement.
5. The Title I grants using CFDA No. 84.010, under the U.S. Department of Education heading, are part of a cluster program in accordance with OMB Circular A-133 Compliance Supplement with ARRA Title I grants using CFDA No. 84.389, under the U.S. Department of Education heading.

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Education
East Stroudsburg Area School District

Compliance

We have audited the East Stroudsburg Area School District's compliance with the types of compliance requirements described in the (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of East Stroudsburg Area School District's major federal programs for the year ended June 30, 2011. The East Stroudsburg Area School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of East Stroudsburg Area School District's management. Our responsibility is to express an opinion on East Stroudsburg Area School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the East Stroudsburg Area School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of East Stroudsburg Area School District's compliance with those requirements.

In our opinion, East Stroudsburg Area School District complied, in all material respects, with the 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, 2011.

Internal Control over Compliance

Management of East Stroudsburg Area School District is responsible for establishing and maintaining effective control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered East Stroudsburg Area School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the East Stroudsburg 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, significant deficiency, or combination of significant 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of management, School Board Members, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kirk, Summa & Co., LLP

December 14, 2011
East Stroudsburg, Pennsylvania

**EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDING JUNE 30, 2011**

SECTION I – Summary of Auditor Results

Financial Statements

Type of auditors report issued: unqualified

Internal control over financial reporting:
 Material weakness(es) identified? ___ yes √ no
 Reportable condition(s) identified
 not to be material weaknesses? ___ yes √ no

Noncompliance material to financial statements noted? ___ yes √ no

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? ___ yes √ no
 Reportable condition(s) identified
 considered to be material weaknesses? ___ yes √ no

Type of auditor's report issued on compliance
 for major programs: unqualified

Any audit findings disclosed that are required
 to be reported in accordance with Circular A-133,
 Section.510(a)? ___ yes √ no

Identifications of major programs tested:	
<u>CFDA Numbers</u>	<u>Name of Federal Program of Cluster</u>
84.010 & 84.389 Cluster	Title 1
84.027 & 84.391 Cluster	Special Education Grants
84.041	Impact Aid
84.410	Education Jobs Fund

Percentage of Programs Tested: 57.61%

Dollar threshold used to determine Type A
 and Type B programs: \$ 300,000

Auditee qualified as a low-risk auditee: No

**EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FISCAL YEAR ENDING JUNE 30, 2011**

SECTION II – Financial Statement Findings

There are no findings discovered relating to the financial statements, which are required to be reported in accordance with generally accepted government auditing standards.

SECTION III – Findings and Questioned Costs for Federal Awards

We did not discover any findings or questioned costs on federal awards, in accordance with the criteria established in OMB Circular A-133, Section 510 (a).

Audit Follow-Up Procedures

There were no prior year Financial Statement findings or Questioned Costs for Federal Awards to follow up on.

**EAST STROUDSBURG AREA SCHOOL DISTRICT
FINANCIAL STATEMENT DISTRIBUTION LIST
JUNE 30, 2011**

	<u>Copies</u>
East Stroudsburg Area School District 50 Vine St. East Stroudsburg, PA 18301-0298	18
Commonwealth of Pennsylvania Office of the Budget/Bureau of Audits Division of Subrecipient Audit Review 303 Walnut Street, Bell Tower, 6 th Floor Harrisburg, PA 17101-1830 Attention: Subrecipient Review	3
Federal Audit Clearinghouse Bureau of the Census 1201 East 10 th Street Jefferson, Indiana 47132	2
U.S. Department of Education Division of Impact Aid Washington, DC 20202-6272	1
Prothonotary's Office Monroe County Courthouse Courthouse Square Stroudsburg, PA 18360	1
Pike County Commissioners' Office 506 Broad Street Milford, PA 18337	1



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Change Order

PROJECT *(Name and address):*

Additions and Alterations to
Middle Smithfield Elementary School
5180 Milford Road
East Stroudsburg, PA 18301

CHANGE ORDER NUMBER: P-01

DATE: November 9, 2011

OWNER:

ARCHITECT:

CONTRACTOR:

FIELD:

OTHER:

TO CONTRACTOR *(Name and address):*

JBM Mechanical, Inc.
3273 Gun Club Road
Nazareth, PA 18064

ARCHITECT'S PROJECT NUMBER: 13-06

CONTRACT DATE: August 18, 2008

CONTRACT FOR: Plumbing Construction

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

Furnish and install a water control panel to the existing well pump.

ADD: \$2,536.75

Furnish and install dry upright sprinklers above the ceiling in the old auxiliary Gym (pole building)

ADD: \$4,500.00

The original Contract Sum was	\$	1,537,000.00
The net change by previously authorized Change Orders	\$	0.00
The Contract Sum prior to this Change Order was	\$	1,537,000.00
The Contract Sum will be increased by this Change Order in the amount of	\$	7,036.75
The new Contract Sum including this Change Order will be	\$	1,544,036.75

The Contract Time will be unchanged by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is October 18, 2010

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

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

The Architectural Studio

ARCHITECT *(Firm name)*

732 Turner Street
Allentown, PA 18102

ADDRESS

Janet M. Grazul

BY *(Signature)*

Janet M. Grazul, AIA

(Typed name)

November 9, 2011

DATE

JBM Mechanical, Inc.

CONTRACTOR *(Firm name)*

3273 Gun Club Road
Nazareth, PA 18064

ADDRESS

Dwight Eisenhaue

BY *(Signature)*

(Typed name)

11/30/11

DATE

President

East Stroudsburg Area School District

OWNER *(Firm name)*

50 Vine Street
East Stroudsburg, PA 18301

ADDRESS

(Signature)

BY *(Signature)*

(Typed name)

DATE



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Change Order

PROJECT (Name and address): Additions and Alterations to Middle Smithfield Elementary School 5180 Milford Road East Stroudsburg, PA 18301	CHANGE ORDER NUMBER: P-02 DATE: November 9, 2011	OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
TO CONTRACTOR (Name and address): JBM Mechanical, Inc. 3273 Gun Club Road Nazareth, PA 18064	ARCHITECT'S PROJECT NUMBER: 13-06 CONTRACT DATE: August 18, 2008 CONTRACT FOR: Plumbing Construction	

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)
Provide all labor and material, in accordance with the Contract Documents, as required to increase the capacity of the underground fire suppression water tank by 5,000 gallons.

The original Contract Sum was	\$ 1,537,000.00
The net change by previously authorized Change Orders	\$ 7,036.75
The Contract Sum prior to this Change Order was	\$ 1,544,036.75
The Contract Sum will be increased by this Change Order in the amount of	\$ 22,348.81
The new Contract Sum including this Change Order will be	\$ 1,566,385.56

The Contract Time will be unchanged by Zero (0) days.
The date of Substantial Completion as of the date of this Change Order therefore is October 18, 2010

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

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

<u>The Architectural Studio</u> ARCHITECT (Firm name)	<u>JBM Mechanical, Inc.</u> CONTRACTOR (Firm name)	<u>East Stroudsburg Area School District</u> OWNER (Firm name)
<u>732 Turner Street</u> <u>Allentown, PA 18102</u> ADDRESS	<u>3273 Gun Club Road</u> <u>Nazareth, PA 18064</u> ADDRESS	<u>50 Vine Street</u> <u>East Stroudsburg, PA 18301</u> ADDRESS
<u></u> BY (Signature)	<u></u> BY (Signature)	<u></u> BY (Signature)
<u>Janet M. Grazul, AIA</u> (Typed name)	<u>Dwight Eisenhauer</u> (Typed name)	<u></u> (Typed name)
<u>November 9, 2011</u> DATE	<u>11/30/11</u> DATE	<u></u> DATE



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Document G701[™] – 2001

Change Order

PROJECT (Name and address): Additions and Alterations to Middle Smithfield Elementary School. 5180 Milford Road East Stroudsburg, PA 18301	CHANGE ORDER NUMBER: P-03 DATE: November 9, 2011	OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
TO CONTRACTOR (Name and address): JBM Mechanical, Inc. 3273 Gun Club Road Nazareth, PA 18064	ARCHITECT'S PROJECT NUMBER: 13-06 CONTRACT DATE: August 18, 2008 CONTRACT FOR: Plumbing Construction	

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)
Credit for unused Contract Unit Pricing.

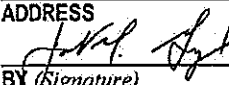
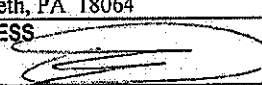

The original Contract Sum was	\$ 1,537,000.00
The net change by previously authorized Change Orders	\$ 29,385.56
The Contract Sum prior to this Change Order was	\$ 1,566,385.56
The Contract Sum will be decreased by this Change Order in the amount of	\$ 60,736.83
The new Contract Sum including this Change Order will be	\$ 1,505,648.73

The Contract Time will be unchanged by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is October 18, 2010

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

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

<u>The Architectural Studio</u> ARCHITECT (Firm name)	<u>JBM Mechanical, Inc.</u> CONTRACTOR (Firm name)	<u>East Stroudsburg Area School District</u> OWNER (Firm name)
<u>732 Turner Street</u> <u>Allentown, PA 18102</u> ADDRESS	<u>3273 Gun Club Road</u> <u>Nazareth, PA 18064</u> ADDRESS	<u>50 Vine Street</u> <u>East Stroudsburg, PA 18301</u> ADDRESS
 BY (Signature)	 BY (Signature)	 BY (Signature)
<u>Janet M. Graziul, AIA</u> (Typed name)	<u>Dwight Eisenhauer</u> (Typed name)	<u></u> (Typed name)
<u>November 9, 2011</u> DATE	<u>11/30/11</u> DATE	<u></u> DATE



AIA Document G701™ – 2001

Change Order

PROJECT (Name and address): Additions and Alterations to Middle Smithfield Elementary School 5180 Milford Road East Stroudsburg, PA 18301	CHANGE ORDER NUMBER: H-01 DATE: November 9, 2011	OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
TO CONTRACTOR (Name and address): JBM Mechanical, Inc. 3273 Gun Club Road Nazareth, PA 18064	ARCHITECT'S PROJECT NUMBER: 13-06 CONTRACT DATE: August 18, 2008 CONTRACT FOR: HVAC Construction	

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)
Finish and install duct silencers, in accordance with Revised Drawing No. RH-003 and RH-004, on air handling units AHU-5 and AHU-6 serving the Multi-Purpose Room. All work shall comply with requirements of the Contract Documents:

The original Contract Sum was	\$ 3,593,000.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 3,593,000.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 20,085.23
The new Contract Sum including this Change Order will be	\$ 3,613,085.23

The Contract Time will be unchanged by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is October 18, 2010

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

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

<u>The Architectural Studio</u> ARCHITECT (Firm name)	<u>JBM Mechanical, Inc.</u> CONTRACTOR (Firm name)	<u>East Stroudsburg Area School District</u> OWNER (Firm name)
732 Turner Street Allentown, PA 18102 ADDRESS	3273 Gun Club Road Nazareth, PA 18064 ADDRESS	50 Vine Street East Stroudsburg, PA 18301 ADDRESS
<u></u> BY (Signature)	<u></u> BY (Signature)	<u></u> BY (Signature)
Janet M. Grazul, AIA (Typed name)	Dwight Eisenhauer (Typed name)	(Typed name)
November 9, 2011 DATE	11/30/11 DATE	DATE



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Change Order

PROJECT <i>(Name and address):</i> Additions and Alterations to Middle Smithfield Elementary School 5180 Milford Road East Stroudsburg, PA 18301	CHANGE ORDER NUMBER: H-02 DATE: November 9, 2011	OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
TO CONTRACTOR <i>(Name and address):</i> JBM Mechanical, Inc. 3273 Gun Club Road Nazareth, PA 18064	ARCHITECT'S PROJECT NUMBER: 13-06 CONTRACT DATE: August 18, 2008 CONTRACT FOR: HVAC Construction	

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)

At new classroom addition; reduce the thickness of the exterior duct wrap on roof mounted ductwork by 2 inches. **DEDUCT: \$14,500.00**
Contractor provided alternative rigid connectors in lieu of the stainless flex connectors detailed on the Contract Documents. **DEDUCT: \$3,000.00**

Contractor provided internal spring isolation of floor mounted HVAC equipment in lieu of external spring isolators detailed on the Contract Documents. **DEDUCT: \$2,585.00**

The original Contract Sum was	\$ 3,593,000.00
The net change by previously authorized Change Orders	\$ 20,085.23
The Contract Sum prior to this Change Order was	\$ 3,613,085.23
The Contract Sum will be decreased by this Change Order in the amount of	\$ 20,085.00
The new Contract Sum including this Change Order will be	\$ 3,593,000.23

The Contract Time will be unchanged by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is October 18, 2010

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

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

<u>The Architectural Studio</u> ARCHITECT <i>(Firm name)</i>	<u>JBM Mechanical, Inc.</u> CONTRACTOR <i>(Firm name)</i>	<u>East Stroudsburg Area School District</u> OWNER <i>(Firm name)</i>
<u>732 Turner Street</u> <u>Allentown, PA 18102</u> ADDRESS	<u>3273 Gun Club Road</u> <u>Nazareth, PA 18064</u> ADDRESS	<u>50 Vine Street</u> <u>East Stroudsburg, PA 18301</u> ADDRESS
<u></u> BY <i>(Signature)</i>	<u></u> BY <i>(Signature)</i>	<u></u> BY <i>(Signature)</i>
<u>Janet M. Grazul, AIA</u> <i>(Typed name)</i>	<u>Dwight Eisenhauer</u> <i>(Typed name)</i> <u>President</u>	<u></u> <i>(Typed name)</i>
<u>November 9, 2011</u> DATE	<u>11/30/11</u> DATE	<u></u> DATE

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Change Order

PROJECT (Name and address):	CHANGE ORDER NUMBER: H-03	OWNER: <input type="checkbox"/>
Additions and Alterations to Middle Smithfield Elementary School 5180 Millford Road East Stroudsburg, PA 18301	DATE: November 9, 2011	ARCHITECT: <input type="checkbox"/>
TO CONTRACTOR (Name and address):	ARCHITECT'S PROJECT NUMBER: 13-06	CONTRACTOR: <input type="checkbox"/>
JBM Mechanical, Inc. 3273 Gun Club Road Nazareth, PA 18064	CONTRACT DATE: August 18, 2008	FIELD: <input type="checkbox"/>
	CONTRACT FOR: HVAC Construction	OTHER: <input type="checkbox"/>

THE CONTRACT IS CHANGED AS FOLLOWS:

(Include, where applicable, any undisputed amount attributable to previously executed Construction Change Directives)
Credit for unused Contract Unit Pricing.

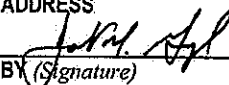

The original Contract Sum was	\$ 3,593,000.00
The net change by previously authorized Change Orders	\$ 0.23
The Contract Sum prior to this Change Order was	\$ 3,593,000.23
The Contract Sum will be decreased by this Change Order in the amount of	\$ 53,380.00
The new Contract Sum including this Change Order will be	\$ 3,539,620.23

The Contract Time will be unchanged by Zero (0) days.

The date of Substantial Completion as of the date of this Change Order therefore is October 18, 2010

NOTE: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

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

<u>The Architectural Studio</u> ARCHITECT (Firm name)	<u>JBM Mechanical, Inc.</u> CONTRACTOR (Firm name)	<u>East Stroudsburg Area School District</u> OWNER (Firm name)
732 Turner Street Allentown, PA 18102 ADDRESS	3273 Gun Club Road Nazareth, PA 18064 ADDRESS	50 Vine Street East Stroudsburg, PA 18301 ADDRESS
 BY (Signature)	 BY (Signature)	 BY (Signature)
Janet M. Grazul, AIA (Typed name)	Dwight Eisenhower (Typed name)	(Typed name)
November 9, 2011 DATE	11/20/11 DATE	DATE

12/19/2011

CHECKING ACCOUNT SIGNATURES FOR ALL FUNDS

PNC CHECKING ACCOUNTS

GENERAL FUND: PNC BANK ~ A/C # 90-1002-XXXX
PNC BANK ~ A/C# 90-1098-XXXX
Needs 3 signers Donald Motts Patricia Bader
William Searfoss Irene Duggins
(On facsimile) Robert Cooke
*

PAYROLL FUND: PNC BANK ~ A/C # 90-1003-XXXX
Needs 2 Signers Donald Motts Patricia Bader
William Searfoss Irene Duggins
(On Facsimile) Robert Cooke
*

ATHLETIC FUND-NORTH: PNC BANK ~ A/C # 90-0914-XXXX
Signers:
Needs 2 Signatures: Pat Bader Michael Catrillo
Charles Dailey Jr Tom Williams
Steve Zall Brian Mitchell
Steve Schouppe Armand Martinelli

SPECIAL ACTIVITY: PNC BANK ~ A/C # 90-0978-XXXX
Signers Pat Bader
Needs 2 Signatures Irene Duggins
Thomas Williams
Robert Cooke
*

CONSTRUCTION FUND: PNC BANK ~ A/C #90-0887-XXXX
Signers Pat Bader
William Searfoss
Needs 2 signatures on checks Robert Cooke
*

12/19/2011

CAFETERIA: PNC BANK ~ A/C # 90-0978-XXXX

Signers: Patricia Bader
Needs 2 Signatures Robert Cooke
*
Thomas Williams

CONCESSION STAND: PNC BANK ~ A/C # 90-0056-XXXX

Signers: Irene Duggins
Needs 2 Signatures Patricia Bader
Thomas Williams
Robert Cooke
*

CITIZENS BANK ACCOUNTS

STUDENT ACTIVITY: CITIZENS BANK ~ A/C # 610015-XXX-X

Signers: Pat Bader
Needs 2 Signatures Irene Duggins
Thomas Williams
Robert Cooke
*

ATHLETIC FUND-SOUTH: CITIZENS BANK ~ A/C # 610015-XXX-X

Signers: Pat Bader Michael Catrillo
Needs 2 Signatures Charles Dailey Jr Tom Williams
Armand Martinelli Brian Mitchell
Steve Schoupe

SCHOLARSHIP FUND: CITIZENS BANK ~ A/C # 610015-XXX-X

EXPENDABLE TRUST
Signers: William Searfoss
Needs 2 signature on Checks Robert Cooke
Pat Bader
Irene Duggins
Thomas Williams

12/19/2011

SCHOLARSHIP FUND CITIZENS BANK A/C # 620060-XXX-X
NON-EXPENDABLE TRUST

Signers

Robert Cooke

*

Needs 2 Signatures on Checks

Pat Bader

Irene Duggins

Thomas Williams

PLGIT - CAPITAL RESERVE: PLGIT - A/C 000129XXXX

Signers

William Searfoss

Pat Bader

Needs 2 Signatures on checks

Irene Duggins

Robert Cooke

*

Uniform Facsimile Signature of Public Officials
FILING OF CERTIFIED OATH BY AUTHORIZED OFFICER

FILING OF SIGNATURE BY AUTHORIZED
OFFICER OF EAST STROUDSBURG AREA
SCHOOL DISTRICT, MONROE AND PIKE
COUNTIES, PENNSYLVANIA, UNDER
PROVISIONS OF THE PENNSYLVANIA
UNIFORM FACSIMILE SIGNATURE OF
PUBLIC OFFICIALS ACT.

COMMONWEALTH OF PENNSYLVANIA)
) SS:
COUNTY OF MONROE)

The undersigned, being duly sworn according to law, hereby certifies that he is an officer authorized by EAST STROUDSBURG AREA SCHOOL DISTRICT, Monroe and Pike Counties, Pennsylvania, to sign instruments of payment on behalf of said EAST STROUDSBURG AREA SCHOOL DISTRICT, and that the following is his manual signature:

WILLIAM SEARFOSS

SWORN to and SUBSCRIBED before me
this _____ day of December, 2011.

Notary Public

FILING ADDRESS:
COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF COMMISSION, ELECTIONS & LEGISLATION
210 NORTH OFFICE BUILDING
HARRISBURG, PA 17120

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CERTIFICATION

WILLIAM SEARFOSS, President of the Board of Education of the East Stroudsburg Area Mountain School District, being duly sworn, deposes and says and certifies as follows:

1. That I am the duly elected Treasurer of the Board of Education of the East Stroudsburg Area School District, Monroe and Pike Counties, Pennsylvania.

2. That on December 19, 2011, the said Board of Education authorized and approved the use of a facsimile signature by me pursuant to the Uniform Facsimile Signature of Public Officials Act. A true and correct copy of the Resolution approved and adopted by said Board is attached hereto as Exhibit "A" and made a part hereof.

3. That I am an authorized officer as defined under said Act.

4. That this certification is being made and filed with the Secretary of the Commonwealth in order that I may execute or cause to be executed with my facsimile signature any instrument of payment on behalf of said school district with the same legal effect as if my manual signature had been affixed.

5. That the signature immediately following is my own genuine manual signature and is given to comply with the requirements of the above Act.

William Searfoss, President
East Stroudsburg Area School District

COMMONWEALTH OF PENNSYLVANIA :

: ss.

COUNTY OF MONROE :

WILLIAM SEARFOSS, being duly sworn according to law, deposes and says that he is the duly elected President of the East Stroudsburg Area School District, and that the facts above stated are true and correct to the best of his knowledge, information and belief and that the above certification is made in compliance with the Uniform Facsimile Signature of Public Officials Act for the purposes set forth therein.

WILLIAM SEARFOSS

Sworn and subscribed to before me
this _____ day of December, 2011.

Notary Public

CERTIFICATION

RECOMMENDATION: That William Searfoss, Board President, be authorized to execute any instrument of payment for which his signature is required or permitted on behalf of the District with a facsimile signature in lieu of his manual signature as provided for in the Uniform Facsimile Signature of Public Officials Act.

That the Solicitor be authorized and directed to prepare the necessary certification for filing with the Secretary of the Commonwealth in accordance with the Uniform Facsimile Signature of Public Officials Act.

That the Business Manager or Secretary of the District be authorized and directed to purchase check signers or other appropriate devices for reproducing the manual signature of the President and to arrange for the safekeeping of such devices for use by or at the direction of the Board Secretary.

That the Solicitor be authorized and directed to advise the Secretary of the Commonwealth to cancel and disregard any and all facsimile signature filings made on behalf of the District prior to the date of this resolution.

I hereby certify that the above recommendation was approved and adopted by Resolution of the Board of Education of the East Stroudsburg Area School District at its duly advertised regular public meeting held on December 19, 2011, and that said Resolution remains in full force and effect.

Date: _____

Patricia Rosado, Board Secretary
East Stroudsburg Area School District

EAST STROUDSBURG AREA SCHOOL DISTRICT

East Stroudsburg, Pennsylvania 18301

PAYMENTS ALREADY MADE THRU THE Bond Issue 2008 NEEDING RETROACTIVE APPROVAL

The following payments for construction and related costs associated with the Bond Funds have been approved as authorized for payment as of:

December 19, 2011

Requisition #	Vendor/Address	Description		Amount
2008-332 V# 10036	Middle Smithfield Township 25 Municipal Drive East Stroudsburg, PA 18302	MSE 30-4500-720-080-11-14 Occupancy Permit	\$ 50.00	
				\$ 50.00
		TOTAL AMOUNT:		\$ 50.00

PAYMENTS TO BE MADE THRU THE Bond Issue 2008

The following payments for construction and related costs associated with the Bond Funds have been approved as authorized for payment as of:

December 19, 2011

Requisition #	Vendor/Address	Description		Amount
2008-333 V# 1369	Architectural Studio 732 Turner Street Allentown, PA 18102	HSS 30-4200-450-080-07-31 Proj# 27-00 R Invoice# 11-281	\$ 225.00	
		MSE 30-4200-450-080-05-14 Proj# 13-06 Invoice# 11-282	\$ 3,771.07	\$ 3,996.07
2008-334 V# 8337	JBM Plumbing, Inc 3273 Gun Club Road Nazareth, PA 18064	MSE 30-4500-720-080-02-14 HVAC Application# 28 Final	\$ 176,981.23	
		MSE 30-4500-720-080-03-14 Plumbing Application# 26 Final	\$ 103,198.73	\$ 280,179.96
TOTAL:				\$ 284,176.03

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EAST STROUDSBURG AREA SCHOOL DISTRICT

East Stroudsburg, Pennsylvania 18301

PAYMENTS TO BE MADE THRU THE Bond Issue 2011A

The following payments for construction and related costs associated with the Bond Funds have been approved as authorized for payment as of:

December 19, 2011

Requisition #	Vendor/Address	Description		Amount
2011A-6 V# 15067	Trane U.S. Inc. PO Box 406469 Atlanta, GA 30384-6469	RES 30-4500-720-004-02-10 Invoice# 21118713, App 4	\$ 112,000.00	
		HVAC		\$ 112,000.00
		TOTAL:		\$ 112,000.00

EAST STROUDSBURG AREA SCHOOL DISTRICT

East Stroudsburg, Pennsylvania 18301

PAYMENTS TO BE MADE THRU THE QZAB (2011D) Issue

The following payments for construction and related costs associated with the Bond Funds have been approved as authorized for payment as of:

December 19, 2011

Requisition #	Vendor/Address	Description		Amount
QZAB-3 V# 14731	Strunk-Albert Engineering RD 5 Box5198, Route 209 (Seven Bridge Rd.) East Stroudsburg, PA 18301	JMH 30-4200-450-002-06-11 Job# 100-10 Invoice# 3252	\$ 9,000.00	\$ 9,000.00
		TOTAL:		\$ 9,000.00

EAST STROUDSBURG AREA SCHOOL DISTRICT

East Stroudsburg, Pennsylvania 18301

PAYMENTS TO BE MADE THRU THE Bond Issue 2012

The following payments for construction and related costs associated with the Bond Funds have been approved as authorized for payment as of:

December 19, 2011

Requisition #	Vendor/Address	Description		Amount
2012-1 V# 12802	Strunk-Albert Engineering RD 5 Box5198, Route 209 (Seven Bridge Rd.) East Stroudsburg, PA 18301	JMH Expanded Job# 100-10-A Invoice# 3264	\$ 52,000.00	
				\$ 52,000.00
			TOTAL:	\$ 52,000.00

EAST STROUDSBURG AREA SCHOOL DISTRICT

(valid for one year from date of application)

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Bush Kill Youth Assoc. Today's Date 1/14/2011

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: BASKETBALL, KICKBALL, Dodge Ball, And CHEER

Name of School Requested Bushkill Elem.

Table with columns: DAY(S) from DATE(S) to, HOURS from to, DESCRIPTION. Includes entries for Tues Jan 10, Wed Jan 11, Thurs Jan 12 with times 6 PM to 8 PM and description PRACTICE AND GAMES.

Facility Required: Auditorium, Cafeteria, Gymnasium, All-Purpose Room, Stadium, Kitchen/Preparation, Swimming Pool, Stage, Fields, Scoreboard, Sound System, Record Player, etc.

Equipment Required: (*must be operated/attended by school personnel) Kitchen Equipment, Stage Lighting, Scoreboard, etc.

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services.

\$ On File Bodily Injury Liability (\$500,000 minimum) \$ On File Property Damage Liability (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used...

Name Tim Foglio Address RR #5 Box 5350 Bushkill PA 18324 Phone 570-598-0347

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District...

Signature - Responsible Organization Official Timothy Foglio Pres. Phone (day) 570-598-0347 (eve.) 570-598-9974

Billing Address P.O. Box 799 Bushkill PA. 18324 570-807-3696

APPROVALS: Principal [Signature] Date 1/11/11 Business Administrator [Signature] Date 12/14/11

For office use only: FACILITIES USE INVOICE

Facilities/Equipment used: Class 1 - no fees Charges: \$ Personnel Employed: (attach time sheets) Charges: \$ Other (specify): 170 Charges: \$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Girl Scouts in the Heart of Pennsylvania Today's Date 11/7/2011

Non-Profit? Will an admission fee be charged? Are you requesting a waiver of facilities fees? Yes No
If yes, attach a letter of justification addressed to the Board of Education. This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: troop meeting

Name of School Requested East Stroudsburg Elementary

DAY(S) from DATE(S) to DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
11/7/2011 6/30/2012 6pm 7pm meeting
Tuesdays
if not available then Thursdays

Facility Required: Auditorium, Cafeteria, Gymnasium, All-Purpose Room, Stadium, Kitchen/Preparation, Kitchen/Serving, Swimming Pool, Stage, Fields, Other (specify) room large enough 10-12 ppl

Equipment Required: (*must be operated/attended by school personnel) Kitchen Equipment, Sound System, Record Player/Stereo Equip., Stage Lighting, Motion Picture Projector, Overhead Projector/Screen, Scoreboard, Athletic Equipment, Other (specify)

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESAD as co-insured as follows:

\$ Bodily Injury Liability (\$500,000 minimum) \$ Property Damage Liability (each occurrence) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance

Name Shanda Krieger Address 511 Independence Rd E. Strbg Phone 570-982-4200

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted.

Signature — Responsible Organization Official Shanda P. Krieger Phone (day) 570-982-4200 (eve) 570-982-4200

Billing Address 511 Independence Road East Stroudsburg PA 18301

APPROVALS: Principal Irene C. [Signature] Date 12/2/11 Business Administrator [Signature] Date 12/4/11 copy to: [] stage manager [] athletic director [] cafeteria manager [] head custodian [] librarian [] a/v coordinator [] other Date / /

For office use only: FACILITIES USE INVOICE Facilities/Equipment used: Class 1 no fees Charges: \$ Personnel Employed: Charges: \$ Other (specify): 171 Charges: \$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Girl Scouts in the Heart of Pa / Brownie Troop 5094e5 Today's Date 11 / 7 / 11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no
If yes, amount \$ _____ If yes, attach a letter of justification addressed to the Board of Education. This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: Brownie Meetings / Girl Scouts

Name of School Requested ESE

DAY(S) from DATE(S) to	HOURS from to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>Wednesdays</u> <u>beginning 11/16/11 - 4/30/12</u> <u>every other week</u>	<u>5³⁰</u> <u>6⁴⁵</u>	<u>Brownie Troop Meeting</u>

Facility Required:

<input checked="" type="checkbox"/> All-Purpose Room	<input type="checkbox"/> Auditorium	<input type="checkbox"/> Cafeteria	<input type="checkbox"/> Gymnasium
<input type="checkbox"/> Swimming Pool (requires proof of certified lifeguard)	<input type="checkbox"/> Stadium	<input type="checkbox"/> Kitchen/Preparation	<input type="checkbox"/> Kitchen/Serving
<input type="checkbox"/> Stage Lighting*	<input type="checkbox"/> Stage	<input type="checkbox"/> Fields (specify)	
<input type="checkbox"/> Scoreboard*	<input type="checkbox"/> Classrooms # _____	<input type="checkbox"/> Other (specify) _____	

Equipment Required: (*must be operated/attended by school personnel)

<input type="checkbox"/> Kitchen Equipment*	<input type="checkbox"/> Sound System	<input type="checkbox"/> Record Player/Stereo Equip.	<input type="checkbox"/> Piano
<input type="checkbox"/> Stage Lighting*	<input type="checkbox"/> Motion Picture Projector	<input type="checkbox"/> Overhead Projector/Screen	<input checked="" type="checkbox"/> Folding Stands
<input type="checkbox"/> Scoreboard*	<input type="checkbox"/> Athletic Equipment	<input type="checkbox"/> Other (specify) _____	<input checked="" type="checkbox"/> Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESAD as co-insured as follows:

\$ _____ Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Jeannette Weikel Address 12703 Deer Path Dr, Eburg, Pa 18302 Phone 570-476-0935

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature Jeannette Weikel Responsible Organization Official Phone (day) 908-328-9376 (eve.) 570-476-0935
Billing Address 12703 Deer Path Dr, E. Stroudsburg, Pa 18302

APPROVALS: Principal Jane C. Rupp Date 12/2/11
 Business Administrator John Rupp Date 12/14/11
 copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1

For office use only:	FACILITIES USE INVOICE
Facilities/Equipment used: <u>Class 1 - no fees</u>	Charges: \$ _____
_____	\$ _____
_____	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets) _____	\$ _____
_____	\$ _____
Other (specify): <u>172</u>	Charges: \$ _____
_____	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocono Family YMCA Today's Date 11 / 7 / 11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no
If yes, amount \$ _____ If yes, attach a letter of justification addressed to the Board of Education.
This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: Youth Basketball League

Name of School Requested East Stroudsburg Elementary

DAY(S)	DESCRIPTION
from - DATE(S) - to	from - HOURS - to
<u>1/14/12 - 3/17/12</u>	<u>8:30am - 3:30pm</u>
<u>SATURDAYS</u>	<u>Practice + games</u>

Facility Required:

<input type="checkbox"/> All-Purpose Room	<input type="checkbox"/> Auditorium	<input type="checkbox"/> Cafeteria	<input checked="" type="checkbox"/> Gymnasium
<input type="checkbox"/> Swimming Pool (requires proof of certified lifeguard)	<input type="checkbox"/> Stadium	<input type="checkbox"/> Kitchen/Preparation	<input type="checkbox"/> Kitchen/Serving
<input type="checkbox"/> Classrooms # _____	<input type="checkbox"/> Stage	<input type="checkbox"/> Fields (specify) _____	<input type="checkbox"/> Other (specify) _____

Equipment Required: (*must be operated/attended by school personnel)

<input type="checkbox"/> Kitchen Equipment*	<input type="checkbox"/> Sound System	<input type="checkbox"/> Record Player/Stereo Equip.	<input type="checkbox"/> Piano
<input type="checkbox"/> Stage Lighting*	<input type="checkbox"/> Motion Picture Projector	<input type="checkbox"/> Overhead Projector/Screen	<input type="checkbox"/> Folding Stands
<input type="checkbox"/> Scoreboard*	<input type="checkbox"/> Athletic Equipment	<input type="checkbox"/> Other (specify) _____	<input type="checkbox"/> Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ _____ Bodily Injury Liability (\$500,000 minimum) *should already be on file \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Nicole Will Address 809 Main St Strbg 1830 Phone 421-2525 ext 12

Name *ymca staff will be present at all times Address _____ Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature Nicole Will Phone (day) same
Responsible Organization Official (eve.) _____

Billing Address same as above

APPROVALS: Principal Gene C. Long Date 11/29/11

Business Administrator Phyllis ... Date 12/14/11

copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1/11

For office use only: FACILITIES USE INVOICE

Facilities/Equipment used: <u>Class 1 - personnel fees</u>	Charges: \$ _____
_____	\$ _____
_____	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets)	\$ _____
_____	\$ _____
Other (specify): <u>173</u>	Charges: \$ _____
_____	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocono Family YmCA Today's Date 12/2/11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: Summer Soccer League Name of School Requested East Stroudsburg Elem

Table with columns: DAY(S) from - DATE(S) - to, from - HOURS - to, DESCRIPTION (meeting, practice, game, rehearsal, performance,...)

Facility Required: Auditorium, Cafeteria, Gymnasium, All-Purpose Room, Stadium, Kitchen/Preparation, Kitchen/Serving, Swimming Pool, Stage, Fields (specify) Soccer, proof of certified lifeguard, Classrooms #, Other (specify)

Equipment Required: (*must be operated/attended by school personnel) Kitchen Equipment*, Sound System, Record Player/Stereo Equip., Piano, Stage Lighting*, Motion Picture Projector, Overhead Projector/Screen, Folding Stands, Scoreboard*, Athletic Equipment, Other (specify), Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ on file Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Nicole Hill Address 809 Main St Strbs PA 18360 Phone 571-421-2525

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted.

Signature - Responsible Organization Official Nicole Hill Phone (day) same (eve.) _____

Billing Address same

APPROVALS: Principal [Signature] Date 12/7/11 Business Administrator [Signature] Date 12/14/11

For office use only: FACILITIES USE INVOICE. Table with columns: Facilities/Equipment used, Personnel Employed, Other (specify), Charges: \$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocono Family YMCA Today's Date 12/2/11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no If yes, attach a letter of justification addressed to the Board of Education. This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: T-Ball / Baseball League
Name of School Requested JM Hill

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>4/16/12 - 6/7/12</u>	<u>5:30pm - Dark</u>	<u>practice/games</u>
<u>MON - THURS</u>		

Facility Required:

<input type="checkbox"/> All-Purpose Room	<input type="checkbox"/> Auditorium	<input type="checkbox"/> Cafeteria	<input type="checkbox"/> Gymnasium
<input type="checkbox"/> Swimming Pool (requires proof of certified lifeguard)	<input type="checkbox"/> Stadium	<input type="checkbox"/> Kitchen/Preparation	<input type="checkbox"/> Kitchen/Serving
<input type="checkbox"/> Stage	<input type="checkbox"/> Classrooms #	<input checked="" type="checkbox"/> Fields (specify) <u>softball / baseball field</u>	<input type="checkbox"/> Other (specify)

Equipment Required: (*must be operated/attended by school personnel)

<input type="checkbox"/> Kitchen Equipment*	<input type="checkbox"/> Sound System	<input type="checkbox"/> Record Player/Stereo Equip.	<input type="checkbox"/> Piano
<input type="checkbox"/> Stage Lighting*	<input type="checkbox"/> Motion Picture Projector	<input type="checkbox"/> Overhead Projector/Screen	<input type="checkbox"/> Folding Stands
<input type="checkbox"/> Scoreboard*	<input type="checkbox"/> Athletic Equipment	<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ _____ Bodily Injury Liability (\$500,000 minimum) already on file \$ _____ Property Damage Liability (each occurrence) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Nicole Hill Address 809 Main St. Strbs PA 18360 Phone 570-421-2525
Name _____ Address _____ Phone ext 124

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official [Signature] Phone (day) same (eve.) _____

Billing Address same

APPROVALS: Principal Michelle Arnold Date 12/8/11
 Business Administrator [Signature] Date 12/14/11
 copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1/11

For office use only:	FACILITIES USE INVOICE
Facilities/Equipment used: <u>Class 1 no fees</u>	Charges: \$ _____
	\$ _____
	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets)	\$ _____
	\$ _____
Other (specify): <u>175</u>	Charges: \$ _____
	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocono Family YmCA Today's Date 12/2/11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: Summer Soccer League

Name of School Requested JM Hill

Table with columns: DAY(S) from DATE(S) to, HOURS from to, DESCRIPTION. Includes entries for 6/18/12-8/11/12 (M-TH 5:30pm-Dusk) and MON-THURS & SAT (SAT 9am-4pm) for practice & games.

Facility Required: Auditorium, Cafeteria, Gymnasium, All-Purpose Room, Stadium, Kitchen/Preparation, Kitchen/Serving, Swimming Pool, Stage, Fields (specify) for soccer, proof of certified lifeguard, Classrooms #, Other (specify)

Equipment Required: (*must be operated/attended by school personnel) Piano, Kitchen Equipment*, Sound System, Record Player/Stereo Equip., Folding Stands, Stage Lighting*, Motion Picture Projector, Overhead Projector/Screen, Tables and/or Chairs, Scoreboard*, Athletic Equipment, Other (specify)

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ on file Bodily Injury Liability (\$500,000 minimum) \$ on file Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Nicole Hill Address 209 Main St. Strb PA 18360 Phone 570-421-2525

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted.

Signature Nicole Hill Phone (day) same (eve.) _____

Billing Address same

APPROVALS: Principal Michelle Arnold Date 1/1/11

copy to: Business Administrator Sharon... Date 12/14/11

stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1/11

For office use only: FACILITIES USE INVOICE

Table with columns: Facilities/Equipment used, Personnel Employed, Other (specify), Charges: \$. Includes entry: Class 1 no fees.

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocono Family YMCA Today's Date 12/6/11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: Swim Team Practice (Holiday)

Name of School Requested Lehman Int.

Table with columns: DAY(S) from DATE(S) to, HOURS from to, DESCRIPTION. Includes entries for 12/26/11-12/30/11 and 12-27-11-12-29-11.

Facility Required: Swimming Pool (requires proof of certified lifeguard) Auditorium Stadium Stage Classrooms # Cafeteria Kitchen/Preparation Fields (specify) Other (specify)

Equipment Required: (*must be operated/attended by school personnel) Athletic Equipment Kitchen Equipment* Sound System Record Player/Stereo Equip. Piano Stage Lighting* Motion Picture Projector Overhead Projector/Screen Folding Stands Scoreboard* Athletic Equipment Other (specify)

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ 1,000,000 Bodily Injury Liability (\$500,000 minimum) \$ 1,000,000 Property Damage Liability (each occurrence) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Michael Wobert Address 904 Main St Phone 570-356-2142

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted.

Signature [Signature] Responsible Organization Official Phone (day) 570-356-2142 (eve.) _____

Billing Address _____

APPROVALS: Principal [Signature] Date 12/3/11 Business Administrator [Signature] Date 12/14/11

copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1

For office use only: FACILITIES USE INVOICE

Table with columns: Facilities/Equipment used, Personnel Employed, Other (specify), Charges: \$. Includes handwritten entry 'Class 1 - no fees' and '177'.

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Person Family YMCA Swim Team Today's Date 12 16 11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: Morning Swim Team Practice (for YMCA of H.S.)

Name of School Requested Lehman Intermediate

Table with columns: DAY(S) from DATE(S) to, HOURS from to, DESCRIPTION. Entry: 1/5/12 to 3/30/12, 5:45 AM to 7:00 AM, Practice for YMCA of H.S. (Mon & Thursdays)

Facility Required: Swimming Pool (requires proof of certified lifeguard), Auditorium, Stadium, Cafeteria, Kitchen/Preparation, Gymnasium, Kitchen/Serving

Equipment Required: (*must be operated/attended by school personnel) Athletic Equipment, Piano, Folding Stands, Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ 1,000,000 Bodily Injury Liability (\$500,000 minimum) \$ 1,000,000 Property Damage Liability (each occurrence) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Michael Walcott Address 809 Main St Stgs Phone 570-250-2142

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted.

Signature [Signature] Phone (day) 570-250-2142 (eve.)
Billing Address 809 Main St Stgs Pa 18360

APPROVALS: Principal [Signature] Date 12/13/11
Business Administrator [Signature] Date 12/14/11
copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1

For office use only: FACILITIES USE INVOICE
Facilities/Equipment used: Class 1 - no fees Charges: \$
Personnel Employed: Charges: \$
Other (specify): 178 Charges: \$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Bushkill Youth Assoc. Today's Date 11/14/2011

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: Basketball, Kick Ball, and Dodge Ball

Name of School Requested Lehman Inter.

Table with columns: DAY(S) from DATE(S) to, from HOURS to, DESCRIPTION. Rows include dates from Jan 10 to March 15 and hours from 6 PM to 8 PM, with description 'PRACTICE AND GAMES'.

Facility Required: Auditorium, Cafeteria, Gymnasium, All-Purpose Room, Stadium, Kitchen/Preparation, Kitchen/Serving, Swimming Pool, Stage, Fields, Scoreboard, etc.

Equipment Required: Kitchen Equipment, Sound System, Record Player, Stage Lighting, Motion Picture Projector, Overhead Projector, Scoreboard, Athletic Equipment, etc.

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows: \$ on file Bodily Injury Liability (\$500,000 minimum) \$ on file Property Damage Liability (each occurrence) (\$500,000 minimum)

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance. Name Tim Foglio Address RR # 5 Box 5350 Bushkill PA Phone 570 588 0347

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted.

Signature — Responsible Organization Official Timothy Foglio Pres. Phone (day) 570-588-0347 (eve.) 570-588-0347 Billing Address PO Box 798 Bushkill PA 18324 570-807-3696

APPROVALS: Principal [Signature] Date 11/22/11 Business Administrator [Signature] Date 12/14/11

For office use only: FACILITIES USE INVOICE Facilities/Equipment used: Class 1 - no fees Charges: \$ Personnel Employed: Charges: \$ Other (specify): 179 Charges: \$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocome Family YMA Today's Date 12/16/11

Non-Profit? Will an admission fee be charged? Are you requesting a waiver of facilities fees? yes no
 yes no yes no If yes, attach a letter of justification addressed to the Board of Education.
If yes, amount \$ _____ This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: Swim Team Practices (Holiday)

Name of School Requested E. Stbs South

DAY(S) from DATE(S) to	from HOURS to	DESCRIPTION (meeting, practice, game, rehearsal, performance...)
12/26/11 - 12/30/11		Swim Team Practice
12/27/11 - 12/29/11		(Pascal on Custodian Covage) after H.S. practice

Facility Required: Auditorium Cafeteria Gymnasium
 All-Purpose Room Stadium Kitchen/Preparation Kitchen/Serving
 Swimming Pool (requires proof of certified lifeguard) Stage Fields (specify) _____
 Classrooms # _____ Other (specify) _____

Equipment Required: (*must be operated/attended by school personnel)
 Kitchen Equipment* Sound System Record Player/Stereo Equip. Piano
 Stage Lighting* Motion Picture Projector Overhead Projector/Screen Folding Stands
 Scoreboard* Athletic Equipment Other (specify) _____

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$1,000,000 Bodily Injury Liability \$1,000,000 Property Damage Liability (each occurrence)
(\$500,000 minimum) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Michael Wolbert Address 804 Main St Phone 570-350-2142
Name _____ Address _____ Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official _____ Phone (day) 570-350-2142
(eve.) _____

Billing Address _____

APPROVALS: Principal [Signature] Date 12/12/11
Business Administrator [Signature] Date 12/14/11
copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1/11

For office use only:	FACILITIES USE INVOICE
Facilities/Equipment used: <u>Class 1 - no fees</u>	Charges: \$ _____
	\$ _____
	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets)	\$ _____
	\$ _____
Other (specify): <u>180</u>	Charges: \$ _____
	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Brown Family YMAA Swim Team Today's Date 12 16 11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no
 If yes, amount \$ _____ If yes, attach a letter of justification addressed to the Board of Education. This does not include a waiver of fees for scheduled district personnel.

Specific purpose of use: Morning Swim Team Practice (for YMAA + H.S.)

Name of School Requested East Stroudsburg South

DAY(S)	DESCRIPTION
from <u>1/5/12</u> DATE(S) to <u>3/30/12</u> from <u>5:45am</u> HOURS to <u>7:00am</u>	<u>Practice for YMAA + H.S (MON + Thursdays)</u>

- Facility Required:**
- Auditorium
 - Cafeteria
 - Gymnasium
 - All-Purpose Room
 - Stadium
 - Kitchen/Preparation
 - Kitchen/Serving
 - Swimming Pool (requires proof of certified lifeguard)
 - Stage
 - Fields (specify)
 - Classrooms # _____
 - Other (specify)
- Equipment Required:** (*must be operated/attended by school personnel)
- Kitchen Equipment*
 - Sound System
 - Record Player/Stereo Equip.
 - Piano
 - Stage Lighting*
 - Motion Picture Projector
 - Overhead Projector/Screen
 - Folding Stands
 - Scoreboard*
 - Athletic Equipment
 - Other (specify)
 - Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ 1,000,000 Bodily Injury Liability (\$500,000 minimum) \$ 1,000,000 Property Damage Liability (each occurrence) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Michael Wolbert Address 806 MAIN ST Phone 570-350-2147
 Name _____ Address _____ Phone _____

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature [Signature] Responsible Organization Official Phone (day) 570-350-2147 (eve.) _____
 Billing Address 806 MAIN ST. STLS PA 18360

APPROVALS: Principal [Signature] Date 12/12/11
 Business Administrator [Signature] Date 12/14/11
 stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1/12

For office use only: **FACILITIES USE INVOICE**

Facilities/Equipment used: <u>Class 1 - no fees</u>	Charges: \$ _____
_____	\$ _____
_____	\$ _____
Personnel Employed: _____	Charges: \$ _____
(attach time sheets)	\$ _____
_____	\$ _____
Other (specify): <u>181</u>	Charges: \$ _____
_____	\$ _____

me 12/12/11 CP

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization East Stroudsburg Little League Today's Date 12/5/11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: practices + games

Name of School Requested ESHS South

Table with columns: DAY(S) from DATE(S) to, HOURS from to, DESCRIPTION (meeting, practice, game, rehearsal, performance,...)

Facility Required: Auditorium, Stadium, Cafeteria, Gymnasium, Kitchen/Preparation, Kitchen/Serving, Swimming Pool (requires proof of certified lifeguard), Stage, X Fields (specify) Baseball + Softball, Classrooms #, Other (specify)

Equipment Required: (*must be operated/attended by school personnel) Kitchen Equipment*, Sound System, Record Player/Stereo Equip., Piano, Stage Lighting*, Motion Picture Projector, Overhead Projector/Screen, Folding Stands, Scoreboard*, Athletic Equipment, Other (specify), Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ Bodily Injury Liability (\$500,000 minimum) \$ Property Damage Liability (each occurrence) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Dan Mitchell Address 85 Chariton Dr Eastburg Phone 421 3753
Name Anne Power Address 29 Southfield Vlg, Eastburg PA Phone 917 647 3158

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature [Signature] Phone (day) 807 3466 (eve.) 476 0954
Billing Address PO Box 163 Marshalls Creek, PA 18337

APPROVALS: Principal [Signature] Date 1/1
Business Administrator [Signature] Date 12/14/11
copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1

For office use only: FACILITIES USE INVOICE. Table with columns: Facilities/Equipment used, Personnel Employed, Other (specify), Charges: \$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization East Stroudsburg Little League Today's Date 11/22/11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: Tryouts Name of School Requested High School South

DAY(S) from — DATE(S) — to from — HOURS — to DESCRIPTION (meeting, practice, game, rehearsal, performance,...)

Saturday Feb 25th 8 AM 6 PM Tryouts

if bad weather Saturday March 3rd 8 AM 6 PM Tryouts

Facility Required: Auditorium Cafeteria ^{old} Gymnasium Kitchen/Serving All-Purpose Room Stadium Kitchen/Preparation Swimming Pool (requires proof of certified lifeguard) Stage Fields (specify) Classrooms # Other (specify) Aux. Gym

Equipment Required: (*must be operated/attended by school personnel) Kitchen Equipment* Sound System Record Player/Stereo Equip. Piano Stage Lighting* Motion Picture Projector Overhead Projector/Screen Folding Stands Scoreboard* Athletic Equipment Other (specify) Tables and/or Chairs

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ _____ Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum) or file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Tim Naughton Address 32 N Green St Easton PA 18301 Phone 9175849795
Name Brian Ward Address 2001 Meadow Ct, Easton PA 18301 Phone 2236825

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature [Signature] Responsible Organization Official Phone (day) 8073466 (eve.) 4760954
Billing Address PO Box 163, Marshalls Creek, PA 18335

APPROVALS: Principal [Signature] Date 1/1/11
Business Administrator [Signature] Date 12/14/11
copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1/11

For office use only: FACILITIES USE INVOICE
Facilities/Equipment used: Class 1 Charges: \$ _____
Personnel Employed: _____ Charges: \$ _____
Other (specify): 183 Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization ESVA Today's Date 11/11/11

Non-Profit? yes no Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no

Specific purpose of use: ESVA Youth Basketball

Name of School Requested Smithfield Elementary

DAY(S) from DATE(S) to HOURS to DESCRIPTION Basketball Practice
12/7/11 2/20/11 5:30-8:00 (meeting, practice, game, rehearsal, performance...)
notice must be given if cancelled.

Monday & Wednesday - see dates
12/7, 14, 21, 1/4, 11, 18, 25, 30 2/1, 8, 15, 22, 9

Facility Required: Auditorium Cafeteria Gymnasium
 All-Purpose Room Stadium Kitchen/Preparation Kitchen/Serving
 Swimming Pool (requires proof of certified lifeguard) Stage Fields (specify)
 Classrooms # Other (specify) Baskets must be returned to original height

Equipment Required: (*must be operated/attended by school personnel)
 Kitchen Equipment* Sound System Record Player/Stereo Equip. Piano
 Stage Lighting* Motion Picture Projector Overhead Projector/Screen Folding Stands
 Scoreboard* Athletic Equipment Other (specify)

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Your organization must provide a Certificate of Insurance listing the ESASD as co-insured as follows:

\$ Bodily Injury Liability (\$500,000 minimum) \$ Property Damage Liability (each occurrence) (\$500,000 minimum) on file

List at least one, but preferably two, responsible officials of your organization who will be present at the time facilities requested are being used, and who will accept full responsibility for adherence to School District regulations by all persons in attendance.

Name Chris Kross Address 707 Kennedy Ct Phone 476-4678
Name Address Phone

I certify that I have read, understand, and agree to adhere to Policy #707 of the East Stroudsburg Area School District concerning Use of School Facilities. Further, my organization forever releases the East Stroudsburg Area School District, the East Stroudsburg School Authority, their directors, agents, employees and servants from all claims, actions, and charges whatsoever arising out of the event(s) conducted on the above-mentioned date(s) for which this application is submitted. My organization will defend all actions, suits, complaints, or legal proceedings of any kind brought against the Board of Education and any of its agents, servants or employees and further will hold harmless and indemnify the said School Directors, School District, and School Authority from any expenses and judgments or decrees recovered against them as a result of said use of these facilities.

Signature — Responsible Organization Official Chris Kross Phone (day) 476-4678
(eve.) 807-6832

Billing Address

APPROVALS: Principal John Burns Date 11/11/11
Business Administrator Date 12/14/11
copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date / /

For office use only: FACILITIES USE INVOICE
Facilities/Equipment used: Class 1 - no fees Charges: \$
Personnel Employed: Charges: \$
(attach time sheets) Charges: \$
Other (specify): 184 Charges: \$

----- B A T C H I N F O R M A T I O N -----
 Batch number: 21533 Date of Batch: 12/06/2011 Batch Totals Debit Credit
 User ID: KJK Re-entry date: 38,572.27 38,572.27
 Re-entry User ID: Closing date: 11/30/2011

DK BKUDGET TRANSFERS BY OBJ.11/30/2011
 November 30, 2011

Date	Refer-ence	Account number	Account title	Description	Amount	Refer-ence
11/30/2011	INNTR	10-2500-300-000-00-00-05	BUSINESS OFFICE, PROF. CONTR. SVC	TO 750	1,993.00CR	
11/30/2011	INNTR	10-2500-750-000-00-00-05	ITEC, DUES & FEES	FROM 300	1,993.00	
11/30/2011	INNTR	10-2840-810-000-00-00-06	ITEC, NEW TECH EQUIPMENT >\$2500	TO 759	201.00	
11/30/2011	INNTR	10-2840-759-000-00-00-06	RES, INSTR, SUPPLIES	FROM 810	232.68CR	
11/30/2011	INNTR	10-1100-610-000-10-10-10	RES, INSTR, PROPERTY SERVICE	TO 400	232.68	
11/30/2011	INNTR	10-1100-400-000-10-10-10	JMH, INSTR, BID SUPPLIES	FROM 610	100.00CR	
11/30/2011	INNTR	10-1100-610-010-10-11-11	JMH, INSTR, BOOKS/PERIODICALS	FROM 610-010	100.00CR	
11/30/2011	INNTR	10-1100-640-000-10-11-11	JMH, PRIN., TECH SUPPLIES	TO 610-010	900.00	
11/30/2011	INNTR	10-2380-618-000-10-11-11	JMH, PRIN., BID SUPPLIES	FROM 618	200.00CR	
11/30/2011	INNTR	10-1100-610-000-10-11-11	JMH, INSTR, SUPPLIES	TO 581	200.00	
11/30/2011	INNTR	10-1100-581-000-10-11-11	JMH, INST, IN-DISTRICT MILEAGE	FROM 610	200.00	
11/30/2011	INNTR	10-1100-650-000-10-14-14	MSI, INSTR, TECH.SUPPLY/SOFTWARE	TO 640	21.00	
11/30/2011	INNTR	10-1100-640-000-10-14-14	MSE, INSTR, BOOKS/PERIODICALS	FROM 650	21.00	
11/30/2011	INNTR	10-2380-610-000-10-14-14	MSE, PRIN., GENERAL SUPPLIES	TO 751	1.00CR	
11/30/2011	INNTR	10-2380-751-000-10-14-14	MSE, PRIN., NEW EQUIPMENT	FROM 610	1.00	
11/30/2011	INNTR	10-2380-618-000-10-16-16	BES, PRIN., TECH SUPPLIES	TO 758	2,089.00CR	
11/30/2011	INNTR	10-2380-758-000-10-16-16	BES, PRIN., NEW TECH EQUIPMENT	FROM 618	2,089.00	
11/30/2011	INNTR	10-2380-581-000-10-16-16	BES, PRIN., IN-DISTRICT MILEAGE	TO 810	21.00CR	
11/30/2011	INNTR	10-2380-810-000-10-16-16	BES, PRIN., DUES & FEES	FROM 581	21.00	
11/30/2011	INNTR	10-2380-610-000-10-17-17	ESE, PRIN., GENERAL SUPPLIES	TO 618	177.72CR	
11/30/2011	INNTR	10-2380-618-000-10-17-17	ESE, PRIN., TECH SUPPLIES	FROM 610	177.72	
11/30/2011	INNTR	10-2380-768-000-10-17-17	ESE, PRIN., REPL. TECH EQUIPMENT	TO 618	250.00CR	
11/30/2011	INNTR	10-2380-618-000-10-17-17	ESE, INSTR, TECH SUPPLIES	FROM 768	250.00	
11/30/2011	INNTR	10-1100-751-000-10-17-17	ESE, INSTR, NEW EQUIPMENT >\$2500	TO 618	1,500.00CR	
11/30/2011	INNTR	10-1100-650-000-10-17-17	ESE, PRIN., SOFTWARE/VIDEOS	from 751	1,500.00	
11/30/2011	INNTR	10-2380-751-000-10-17-17	ESE, PRIN., NEW EQUIPMENT >\$2500	to 618	3,760.00CR	
11/30/2011	INNTR	10-2380-618-000-10-17-17	ADMIN.SYS., REPL. TECH.EQ.>\$2500	from 751	3,760.00	
11/30/2011	INNTR	10-2840-769-000-00-00-22	ADMIN.SYS., GENERAL SUPPLIES	to 610	2,150.00CR	
11/30/2011	INNTR	10-2840-610-000-00-00-22	JTL, INSTR, EQUIPMENT RENTAL	from 769	12,550.58CR	
11/30/2011	INNTR	10-1100-442-000-30-32-32	JTL, INSTR, PROPERTY SERVICE	to 400	13,550.58	
11/30/2011	INNTR	10-2380-442-000-30-32-32	JTL, PRIN., EQUIPMENT RENTAL	to 400	4,986.92CR	
11/30/2011	INNTR	10-2380-400-000-30-32-32	JTL, PRIN., PROPERTY SERVICE	from 442	4,986.92	
11/30/2011	INNTR	10-2380-640-000-30-32-32	JTL, PRIN., BOOKS/PERIODICALS	to 810	4.00CR	

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DK BUDGET TRANSFERS BY OBJ.11/30/2011
November 30, 2011

(continued)

Date	Refer- -ence	Account number	Account title	Description	Amount	Refer- -ence
11/30/2011	INNTR	10-2380-810-000-30-32-32	JTL, PRIN, DUES & FEES	from 640	4.00	
11/30/2011	INNTR	10-1100-610-010-30-51-41	TECH.ED., EHN, BID SUPPLIES	to 650	221.37CR	
11/30/2011	INNTR	10-1100-650-000-30-51-41	TECH.ED., EHN, SOFTWARE/VIDEOS	from 610-010	221.37	
11/30/2011	INNTR	10-1100-610-010-30-51-41	TECH.ED., EHN, BID SUPPLIES	to 640	108.44CR	
11/30/2011	INNTR	10-1100-640-000-30-51-41	TECH.ED., EHN, BOOKS/PERIODICALS	from 610-010	108.44	
11/30/2011	INNTR	10-1100-610-010-30-51-41	TECH.ED., EHN, BID SUPPLIES	to 640	600.00CR	
11/30/2011	INNTR	10-1100-400-000-30-51-41	TECH.ED., EHN, PROPERTY SERVICE	from 610-010	100.00CR	
11/30/2011	INNTR	10-1100-640-000-30-51-48	SCIENCE, EHN, BOOKS/PERIODICALS	to 400	100.00	
11/30/2011	INNTR	10-1100-400-000-30-51-48	SCIENCE, EHN, PROPERTY SERVICE	from 640	100.00	
11/30/2011	INNTR	10-1100-650-000-30-51-48	SCIENCE, EHN, SOFTWARE/VIDEOS	to 618	93.15CR	
11/30/2011	INNTR	10-1100-618-000-30-51-48	SCIENCE, EHN, TECH SUPPLIES	from 650	93.15	
11/30/2011	INNTR	10-2290-300-000-30-00-50	SPEC.ED.ADMIN, PROF. CONTRACT	to 400	1,009.10CR	
11/30/2011	INNTR	10-2290-400-000-30-00-50	SPEC.ED.SUPV, SEC.CONTR.MAINT.	from 300	1,009.10	
11/30/2011	INNTR	10-2290-530-000-10-00-50	SPEC.ED.SUPV, ELEM, POSTAGE/TELE	to 442	96.61CR	
11/30/2011	INNTR	10-2290-442-000-10-00-50	SPEC.ED.SUPV, EQUIP, RENTAL	from 530	96.61	
11/30/2011	INNTR	10-2290-300-000-30-00-50	SPEC.ED.ADMIN, PROF. CONTRACT	to 442	96.61	
11/30/2011	INNTR	10-2290-442-000-30-00-50	SPEC.ED.SUPV, SEC. EQUIP, RENTAL	from 300	96.61	
11/30/2011	INNTR	10-3200-610-000-30-52-61	GEN.ATHL., LIS, SUPPLIES	to 610-76	61.81CR	
11/30/2011	INNTR	10-3200-610-000-30-52-76	WRESTLING, LIS, SUPPLIES	from 610-61	61.81	
11/30/2011	INNTR	10-3200-610-010-30-51-77	VOLLEYBALL, EHN, BID SUPPLY	to 610-010	5.54CR	
11/30/2011	INNTR	10-3202-610-010-30-51-77	VOLLEYBALL, EHN, GIRLS, BID SUPPL	from 610-010	5.54	
11/30/2011	INNTR	10-3200-610-000-30-51-61	GEN.ATHL., EHN, SUPPLIES	to 513	141.00CR	
11/30/2011	INNTR	10-3200-513-000-30-51-77	VOLLEYBALL, EHN, CONTRACT TRANSP	from 610	141.00	
11/30/2011	INNTR	10-3200-610-000-30-52-61	GEN.ATHL., LIS, SUPPLIES	to 513-66	1,060.00CR	
11/30/2011	INNTR	10-3200-513-000-30-52-66	CROSS COUNTRY, LIS, CONTR. TRANSP	from 610-61	1,060.00	
11/30/2011	INNTR	10-3202-610-000-30-51-63	BASKETBALL, EHN, GIRLS, SUPPLIES	to 610-010	31.81CR	
11/30/2011	INNTR	10-3202-610-010-30-51-61	BASKETBALL, GIRLS, EHN, BID SUPPL	from 610	31.81	
11/30/2011	INNTR	10-3200-610-000-30-51-64	GEN.ATHL., EHN, SUPPLIES	to 610-64	14.26CR	
11/30/2011	INNTR	10-3200-610-000-30-51-64	CHEERLEADING, EHN, SUPPLIES	from 610-61	14.26	
11/30/2011	INNTR	10-3200-610-000-30-52-66	CROSS COUNTRY, LIS, SUPPLIES	to 513	298.00CR	
11/30/2011	INNTR	10-3200-513-000-30-52-66	CROSS COUNTRY, LIS, CONTR. TRANSP	from 610	298.00	
11/30/2011	INNTR	10-3200-610-000-30-32-66	CROSS COUNTRY, JTL, SUPPLIES	to 513	46.00CR	
11/30/2011	INNTR	10-3200-513-000-30-32-66	CROSS COUNTRY, JTL, CONTR. TRANSP	from 610	46.00	
11/30/2011	INNTR	10-3200-610-000-30-32-66	CROSS COUNTRY, JTL, BID SUPPLIES	to 610-010	.46CR	
11/30/2011	INNTR	10-3200-540-000-30-31-68	FOOTBALL, EHS, ADVERTISING	from 610	351.64CR	
11/30/2011	INNTR	10-3200-610-000-30-31-68	FOOTBALL, EHS, SUPPLIES	to 540	351.64	
11/30/2011	INNTR	10-3200-400-000-30-51-68	FOOTBALL, EHN, PROPERTY SERVICE	from 610	997.57CR	
11/30/2011	INNTR	10-3200-400-000-30-51-61	GEN.ATHL., EHS, SUPPLIES	to 610-69	997.57	
11/30/2011	INNTR	10-3200-610-000-30-51-69	GOLF, EHN, SUPPLIES	from 610-61	65.00	
11/30/2011	INNTR	10-3201-513-000-30-52-71	SOCCER, LIS, BOYS, CONTR. TRANSP.	to 3200-513	1,036.00CR	
11/30/2011	INNTR	10-3200-513-000-30-52-71	SOCCER, LIS, CONTRACT TRANSP.	from 3201-513	1,036.00	

Total:

.00

INNTR

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Dec 06, 2011

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

Page: 3
ID: AC1290

DK BKUDGET TRANSFERS BY OBJ.11/30/2011
November 30, 2011

(continued)

Date	Refer -ence	Account number	Account title	Description	Amount	Refer -ence
			78 Transactions		38,572.27	
			0 Unbalanced references		38,572.27	
				Debits:		
				Credits:		

----- E N D O F B A T C H I N F O R M A T I O N -----

Batch number: 21533 Date of Batch: 12/06/2011

Number of Journals -----

With errors: 0

Without errors: 1

Total: ----- 1

Number of Transactions: 78

F U N D T O T A L S

Fund	Description	Debit	Credit
00010	GENERAL FUND	38,572.27	38,572.27
		38,572.27	38,572.27

----- END OF JOB INFORMATION -----

Number of Journals

With errors: 0

Without errors: 1

Total: 1

Number of Transactions: 78

FUND TOTALS

Fund	Description	Debit	Credit
00010	GENERAL FUND	38,572.27	38,572.27
		38,572.27	38,572.27

End of Report - 14.03.04

B A T C H I N F O R M A T I O N

Batch number: 21534 Date of Batch: 12/06/2011 Batch Totals Credit
 User ID: KJK Debit
 Re-entry date: 107,773.79 107,773.79
 Re-entry User ID:
 Closing date: 11/30/2011

DX Budget Transfers by Function 11/30
November 30, 2011

Date	Refer-ence	Account number	Account title	Description	Amount	Refer-ence
11/30/2011	INNTR	10-2834-580-000-00-00-06	IITEC,DISTRICT,N-INST/CERT.CONF	to 2836	6,269.27	
11/30/2011	INNTR	10-2836-580-000-00-00-06	IITEC,DIST,N-INST/N-CERT.CONF	from 2834	6,269.27	
11/30/2011	INNTR	10-2834-580-000-00-00-06	IITEC,DISTRICT,N-INST/CERT.CONF	to 2836	80.27	
11/30/2011	INNTR	10-2836-580-000-00-00-06	IITEC,DIST,N-INST/N-CERT.CONF	from 3834	80.27	
11/30/2011	INNTR	10-2600-400-000-00-00-07	BUS GARAGE,PROPERTY SERVICE	to 626	20,000.00	
11/30/2011	INNTR	10-2700-626-000-00-00-07	TRANSPORTATION,GASOLINE/OIL	from 400	20,000.00	
11/30/2011	INNTR	10-2700-627-002-00-00-07	TRANSPORTATION,SOUTH,DIESEL	to 626	40,000.00	
11/30/2011	INNTR	10-2700-626-000-00-00-07	TRANSPORTATION,GASOLINE/OIL	from 627-002	40,000.00	
11/30/2011	INNTR	10-2700-627-001-00-00-07	TRANSPORTATION,NORTH,DIESEL	to 626	40,000.00	
11/30/2011	INNTR	10-2700-626-000-00-00-07	TRANSPORTATION,GASOLINE/OIL	from 627-001	40,000.00	
11/30/2011	INNTR	10-1100-550-000-10-10-10	RES,INSTR,PRINTING SERVICES	to 2380-550	662.30	
11/30/2011	INNTR	10-2380-550-000-10-10-10	RES,PRIN.,PRINTING	from 1100-550	662.30	
11/30/2011	INNTR	10-2380-750-000-10-17-17	ESE,PRIN.,NEW EQUIPMENT	to 2271-580-38	215.97	
11/30/2011	INNTR	10-2271-580-000-10-17-38	GUIDANCE,ESE,INSTR/CERT.CONF.	from 2380-750-17	215.97	
11/30/2011	INNTR	10-1360-610-000-30-31-34	BUSINESS,ED.,EHS,SUPPLIES	to 2271-580	10.30	
11/30/2011	INNTR	10-2271-580-000-30-31-34	BUSN,ED.,EHS,INSTR/CERT.CONF.	from 1360-610	10.30	
11/30/2011	INNTR	10-2120-810-000-30-31-38	GUIDANCE,EHS,DUES & FEES	to 2120-810	350.00	
11/30/2011	INNTR	10-2120-810-000-30-31-38	GUIDANCE,ESE,MILEAGE	from 2271-580	350.00	
11/30/2011	INNTR	10-2120-581-000-10-17-38	GUIDANCE,ESE,INSTR/CERT.CONF.	to 2271-580	72.00	
11/30/2011	INNTR	10-2271-580-000-10-17-38	GUIDANCE,ESE,SUPPLIES	from 2120-581	72.00	
11/30/2011	INNTR	10-2120-610-000-10-17-38	GUIDANCE,ESE,INSTR/CERT.CONF.	to 2271-580	20.55	
11/30/2011	INNTR	10-2271-580-000-10-17-38	GUIDANCE,ESE,BOOKS/PERIODICALS	from 2120-610	20.55	
11/30/2011	INNTR	10-2120-640-000-10-17-38	GUIDANCE,ESE,INSTR/CERT.CONF.	to 2271-580	93.13	
11/30/2011	INNTR	10-2271-580-000-10-17-38	GUIDANCE,ESE,BOOKS/PERIODICALS	from 2120-640	93.13	

Total: .00
 Debits: 107,773.79
 Credits: 107,773.79

24 Transactions
 0 Unbalanced references

Dec 06, 2011

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

Page: 2
ID: AC1290

----- END OF BATCH INFORMATION -----

Batch number: 21534 Date of Batch: 12/06/2011

Number of Journals -----

With errors: 0

Without errors: 1

Total: 1

Number of Transactions: 24

FUND TOTALS

Fund	Description	Debit	Credit
00010	GENERAL FUND	107,773.79	107,773.79
		107,773.79	107,773.79
		=====	=====

----- END OF JOB INFORMATION -----

Number of Journals	
With errors:	0
Without errors:	1
Total:	1

Number of Transactions: 24

FUND TOTALS

Fund	Description	Debit	Credit
00010	GENERAL FUND	107,773.79	107,773.79
		107,773.79	107,773.79

End of Report - 14.11.49

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Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
190520	11/03/2011	NEVCO INC. GEN.ATHL., EHN, SUPPLIES	91.79
190521	11/03/2011	A/CAPA CHILD ACCT., DUES & FEES	60.00
190522	11/03/2011	ACHIEVEMENT HOUSE CYBER CHARTER SCHOOL CYBER CHARTER REG.PAYABLE	13,369.79
190523	11/03/2011	AGORA CYBER CHARTER SCHOOL CYBER CHARTER REG.PAYABLE	48,978.97
190524	11/03/2011	ASSOCIATION FOR SUPERVISION AND ESE, INSTR, SUPPLIES	951.88
190525	11/03/2011	ATHMEDICS ATHL. TRAINER, EHN, SUPPLIES	61.00
190526	11/03/2011	B & H PHOTO-VIDEO TECH.ED., EHS, SOFTWARE/VIDEOS	2,446.79
190527	11/03/2011	THE BANK OF NEW YORK MELLON AUTHORITY EXP., PAYING AGENT	1,450.00
190528	11/03/2011	BENIK CORP. LIFE SKILLS, INT., SUPPLIES	42.99
190529	11/03/2011	BMC DESKS, ETC. BUSINESS OFFICE, GEN.SUPPLIES	1,329.00
190530	11/03/2011	MARK BROWN GEN.ATHL., EHS, MILEAGE	316.35
190531	11/03/2011	KRISTEN A BUEKI BES, INST., IN-DISTRICT MILEAGE	29.42
190532	11/03/2011	CARRIE BURLEIN-PITZ BES, INST., IN-DISTRICT MILEAGE	11.66
190533	11/03/2011	JOHN BURRUS SMI, PRIN., IN-DISTRICT MILEAGE	71.04
190534	11/03/2011	ANGELA M. BYRNE ACCOUNTABALITY, MILEAGE	208.68
190535	11/03/2011	MARYANN CAPRIOLI LEARN.SUP., ELEM, MILEAGE	10.82
190536	11/03/2011	BWP CARQUEST AUTO PARTS TRANSPORTATION, REPAIRS & PARTS	179.39
190537	11/03/2011	WAYNE CARSON MATH, EHS, INSTR/CERT. CONFERENCE	564.37
190538	11/03/2011	CHAMPION'S CHOICE RIFLE, EHN, SUPPLIES	4,662.15
190539	11/03/2011	DAWN CHIGHIZOLA JTL, PRIN., IN-DISTRICT MILEAGE	23.87
190540	11/03/2011	CITI MORTGAGE Misc.Revenues-Bank Adj.Taxes	2.00
190541	11/03/2011	COLONIAL INTERMEDIATE UNIT 20 COL.IU20/ALT.ED/SPEC.ED.SEC.	100,004.35
190542	11/03/2011	COLT PLUMBING SPECIALTIES GEN.MAINT., EHN, SUPPLIES	2,044.95
190543	11/03/2011	COMPUTER DISCOUNT WAREHOUSE ITEC, GENERAL SUPPLIES	1,996.06

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Check no.	Check Date	Vendor name and comment	Amount
190544	11/03/2011	CONCORDE, INC. TRANSPORTATION, PROF. CONT. SERV	25.00
190545	11/03/2011	FRANK & KATHRYN CONTI Misc.Revenues-Bank Adj.Taxes	3,299.17
190546	11/03/2011	CRAFT OIL CORPORATION BUS GARAGE, GASOLINE (SERV. STAT)	2,273.48
190547	11/03/2011	CRAMER'S HOME CENTER TECH. ED., EHN, SUPPLIES	1,931.76
190548	11/03/2011	CRAMER'S HOME CENTER TECH. ED., EHS, SUPPLIES	1,286.68
190549	11/03/2011	CREST/GOOD MFG. COMPANY GEN. MAINT., RES, SUPPLIES	58.10
190550	11/03/2011	COMMUNICATIONS SYSTEMS, INC. MAINT., MSE, PROPERTY SERVICE	3,982.20
190551	11/03/2011	HARRY K DARLINGTON JMH, CUST., MILEAGE	12.21
190552	11/03/2011	FRANCIS C. DISALVO TRANSPORTATION, TECH SUPPLIES	949.00
190553	11/03/2011	IRENE DUGGINS CURRICULUM, IN-DISTR. MILEAGE	271.95
190554	11/03/2011	EAST STROUDSBURG CAFETERIA TRANSPORTATION, GEN. SUPPLIES	236.00
190555	11/03/2011	EASTBAY SOFTBALL, EHS, SUPPLIES	49.99
190556	11/03/2011	THE EC/BCLS TRAINING CENTER STAFF DEV., ELEM, SUPPLIES	622.51
190557	11/03/2011	SCOTT ELDER Misc.Revenues-Bank Adj.Taxes	388.12
190558	11/03/2011	EMPIRE MUSIC MUSIC, VOCAL, BES, SUPPLIES	312.90
190559	11/03/2011	EPLUS TECHNOLOGY, INC. EHS, PRIN., REPL. EQUIPMENT	1,891.34
190560	11/03/2011	EPSCO GEN. MAINT., RES, SUPPLIES	550.24
190561	11/03/2011	EAST STROUDSBURG AREA SCHOOL DISTRICT SPEC. ED. ADMIN., PROF. CONTRACT	25.00
190562	11/03/2011	MARILYN ESPINOZA ACCT BLOCK, CERT/INSTR. CONF.	497.61
190563	11/03/2011	EXELON ENERGY COMPANY JTL, CUST., ELECTRIC	19,260.68
190564	11/03/2011	FASTENAL COMPANY GEN. MAINT., SEC., SUPPLIES	24.89
190565	11/03/2011	FISHER SCIENTIFIC SCIENCE, EHS, SUPPLIES	939.24
190566	11/03/2011	PETER FODNESS GEN. ATHL., EHS, MILEAGE	52.73
190567	11/03/2011	FOLLETT LIBRARY RESOURCES LIBRARY, MSE, BOOKS/PERIODICALS	1,352.13

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Check no.	Check Date	Vendor name and comment	Amount
190568	11/03/2011	FORMAL FASHIONS, INC. CHORUS, EHS, SUPPLIES	2,249.64
190569	11/03/2011	FOX PRODUCTS MUSIC, INSTR, JTL, PROP. SERVICE	430.00
190570	11/03/2011	FRIEDMAN ELECTRIC SUPPLY CO. INC. GEN. MAINT., ELEM., SUPPLIES	794.23
190571	11/03/2011	FRIEDMAN ELECTRIC SUPPLY CO. INC. GEN. MAINT., ELEM., SUPPLIES	594.92
190572	11/03/2011	FRIEDMAN ELECTRIC SUPPLY CO. INC. GEN. MAINT., SEC., SUPPLIES	1,838.19
190573	11/03/2011	GENERAL BINDING CORPORATION JTL, PRIN., PROPERTY SERVICE	670.56
190574	11/03/2011	GIA PUBLICATIONS, INC. MUSIC, INSTR, SMI, SUPPLIES	165.49
190575	11/03/2011	GOPHER PHYS. ED., EHS, SUPPLIES	3,595.65
190576	11/03/2011	GTM SPORTSWEAR GEN. ATHLETICS, JTL, SUPPLIES	881.50
190577	11/03/2011	GTS-WELCO LIS, CUST., CONTR. PROPERTY SERV.	7.41
190578	11/03/2011	HAJOCA CORPORATION GEN. MAINT., SEC., SUPPLIES	1,080.17
190579	11/03/2011	HAJOCA CORPORATION GEN. MAINT., SEC., SUPPLIES	13.51
190580	11/03/2011	GAIL HAMILTON SPEC. ED. SUPV., ELEM., MILEAGE	95.18
190581	11/03/2011	HANSON AGGREGATES INC GEN. MAINT., EHS, SUPPLIES	861.81
190582	11/03/2011	HERTZ EQUIPMENT RENTAL CORPORATION GEN. MAINT., LIS, PROPERTY SVC.	1,435.00
190583	11/03/2011	HILLTOP SALES & SERVICE GEN. MAINT., PROPERTY SERVICES	92.19
190584	11/03/2011	KIMBERLY A. HOLCOMB TRANSPORTATION, IN-DIST. MILEAGE	129.32
190585	11/03/2011	HM RECEIVABLES CO., LLC FOR. LANG., EHS, BOOKS/PERIODICAL	4,533.72
190586	11/03/2011	ANDREA MARIE HOWER ESE, INSTR, IN-DISTRICT MILEAGE	6.66
190587	11/03/2011	HUMANWARE ACCESS, NEW EQUIP > \$2500	5,014.00
190588	11/03/2011	INTEGRAONE ITEC, TECH SUPPLIES	390.00
190589	11/03/2011	INTEGRITEC, INC. MAINT., JMH PROPERTY SERVICE	1,655.00
190590	11/03/2011	INTERSTATE TAX SERVICE INC. BUSINESS OFFICE, PROF. CONTR. SVC	870.42
190591	11/03/2011	JAY & D COPY CENTER OTHER ADMN. SER., EQUIP. RENTAL	120.91

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Check no.	Check Date	Vendor name and comment	Amount
190592	11/03/2011	KELVIN ELECTRONICS TECH. ED., EHN, SUPPLIES	176.82
190593	11/03/2011	KATHY KROLL BUSINESS OFFICE, IN-DISTR. MILES	17.48
190594	11/03/2011	LAKESHORE LEARNING MATERIALS JMH, INSTR, SUPPLIES	316.87
190595	11/03/2011	BROOKE K LANGAN ITEC, IN-DISTRICT MILEAGE	53.28
190596	11/03/2011	SHARON LAVERDURE SUPT., MILEAGE	103.23
190597	11/03/2011	MARY KATHERINE LEE SPEC. ED. SUPV. INT. MILEAGE	566.10
190598	11/03/2011	LERETS Misc. Revenues-Bank Adj. Taxes	3,505.77
190599	11/03/2011	MARCIA LEWICKI Misc. Revenues-Bank Adj. Taxes	4.00
190600	11/03/2011	LJC DISTRIBUTORS OF FULLER BRUSH LIS, CUST., BID SUPPLIES	9,457.25
190601	11/03/2011	LVPA CHARTER/CYBER SCHOOLS- REG. ED.	1,576.62
190602	11/03/2011	JOSEPH P. MARTIN ITEC, IN-DISTRICT MILEAGE	83.25
190603	11/03/2011	MASTER CHEMICAL PRODUCTS, INC. EHS, CUST., SUPPLIES	1,285.60
190604	11/03/2011	MESKO GLASS & MIRROR CO. GEN. MAINT., JTL, SUPPLIES	480.00
190605	11/03/2011	MET-ED ESE, CUST., ELECTRIC	2,768.64
190606	11/03/2011	METZ, INC. GEN. MAINT., SMI, SUPPLIES	200.00
190607	11/03/2011	MIDDLE SMITHFIELD TOWNSHIP Misc. Revenues-Bank Adj. Taxes	6,418.49
190608	11/03/2011	MOUNTAIN MANOR DEVELOPMENT CO GOLF, EHN, SUPPLIES	810.00
190609	11/03/2011	MR. JOHN, INC. GEN. ATHL., EHS, PROPERTY SERVICE	991.92
190610	11/03/2011	CHERYL L. MURPHY SPEC. ED. SUPV., ELEM., MILEAGE	40.24
190611	11/03/2011	MUSIC PRODUCTS, INC. MUSIC, VOCAL, MSE, SUPPLIES	41.65
190612	11/03/2011	NASCO (Quote # 4 5 9 5 0) ART, EHS, SUPPLIES	217.16
190613	11/03/2011	NATIONAL ASSOC. SCHOOL NURSES MEMBERSHIP MEDICAL, JTL, DUES & FEES	125.00
190614	11/03/2011	NSTA SCIENCE, EHN, DUES/FEES	75.00
190615	11/03/2011	NEW STORY SCHOOLS 3RD. PART/AUTISTIC/CONTR. SRV.	4,210.00

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Check no.	Check Date	Vendor name and comment	Amount
190616	11/03/2011	OFFICE DEPOT TRANSPORTATION, GEN. SUPPLIES	217.94
190617	11/03/2011	OFFICE DEPOT CURRICULUM, GENERAL SUPPLIES	67.17
190618	11/03/2011	OFFICE DIRECT, INC. BES, PRIN., GENERAL SUPPLIES	156.00
190619	11/03/2011	OFFICE MAX INCORPORATED SMI, PRIN., GENERAL SUPPLIES	284.98
190620	11/03/2011	CATHERINE E. PARNELL STAFF DEV., SEC., CONF (Teachers)	40.00
190621	11/03/2011	JAMES PARTON ESE, INSTR, IN-DISTRICT MILEAGE	3.33
190622	11/03/2011	PASCD CONFERENCE VIRTUAL ACADEMY, INSTR/CERT.CON	205.00
190623	11/03/2011	PA ASSOCIATION OF SCHOOL PERSONNEL ADMIN PERSONNEL, CONF./RECRUITMENT	50.00
190624	11/03/2011	PEARSON EDUCATION, INC. JMH, INSTR, SUPPLIES	567.90
190625	11/03/2011	PETTY CASH LEHMAN INTERMEDIATE LIS, PRIN., GENERAL SUPPLIES	9.00
190626	11/03/2011	VIJAK K PLAHA Misc.Revenues-Bank Adj.Taxes	360.30
190627	11/03/2011	AMY POLMOUNTER BUSN.ED., EHS, CERTIF.N-INSTR.CO	115.00
190628	11/03/2011	RAY PRICE STROUD FORD SECURITY, EHS, EQUIP.REPAIR	464.80
190629	11/03/2011	PROSSER LABORATORIES, INC. SEWER PLANT, CONTRACT MAINT.	706.00
190630	11/03/2011	QUILL CORPORATION SPEC.ED.SUPV., SEC., SUPPLIES	71.00
190631	11/03/2011	JOHN RENNA ITEC, IN-DISTRICT MILEAGE	142.92
190632	11/03/2011	RESERVE ACCOUNT BUSINESS OFFICE, POSTAGE	2,000.00
190633	11/03/2011	JANICE RODRIGUEZ TITLE III, CONFERENCES	139.54
190634	11/03/2011	SCHEDULE STAR GEN.ATHL., EHN, DUES & FEES	660.00
190635	11/03/2011	SCHOOL SPECIALTY SMI, INSTR, BID SUPPLIES	1,206.47
190636	11/03/2011	DAVID A SCHULTZ Misc.Revenues-Bank Adj.Taxes	63.05
190637	11/03/2011	SCHUYLKILL VALLEY SPORTING GOODS GEN.ATHL., EHS, SUPPLIES	550.00
190638	11/03/2011	MAUREEN G. SEIDEL ITEC, IN-DISTRICT MILEAGE	31.36
190639	11/03/2011	SHIFFLER EQUIPMENT SALES INC. JMH, CUST., SUPPLIES	876.05

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Check no.	Check Date	Vendor name and comment	Amount
190640	11/03/2011	STROUD TOWNSHIP GEN.MAINT., PROPERTY SERVICES	300.00
190641	11/03/2011	JOHN SWINEFORD GEN.ATHL., EHS, MILEAGE	49.95
190642	11/03/2011	UGI ENERGY SERVICES, INC. JMH, CUST., NATURAL GAS	599.23
190643	11/03/2011	ROBIN VANCE & VICTORIA CLARK Misc.Revenues-Bank Adj.Taxes	99.99
190644	11/03/2011	ROSEANN E. VANWHY Misc.Revenues-Bank Adj.Taxes	4,818.69
190645	11/03/2011	DALE VIERNSTEIN MEDICAL, ESE, IN-DISTR.MILEAGE	155.96
190646	11/03/2011	MARGARET CONFORTI VITALE SMI, PRIN., IN-DISTRICT MILEAGE	31.36
190647	11/03/2011	WALMART COMMUNITY/GEMB MATH, EHS, SUPPLIES	3,268.88
190648	11/03/2011	WEIS MARKETS, INC. STORE #158 F&CS, EHS, SUPPLIES	583.54
190649	11/03/2011	SHAWN WESCOTT ITEC, IN-DISTRICT MILEAGE	24.70
190650	11/03/2011	DIANA WOITSKY REFUNDS, PRIOR YEAR, LEHMAN	232.20
190651	11/03/2011	WOMEN'S RESOURCES OF MONROE COUNTY Accounts Payable-Donations	57.00
190652	11/03/2011	YOUTH SERVICES AGENCY 3RD.PART/PUBLIC/REG.ED.TUITION	243.65
190653	11/07/2011	THOMAS F. DIRVONAS LEGAL SVCS., NON-RETAINER	33,004.67
190654	11/07/2011	THOMAS F. DIRVONAS LEGAL SVCS., NON-RETAINER	5,263.50
190655	11/07/2011	KAR BILL ENTERPRISES, INC. TRANSPORTATION, GASOLINE/OIL	6,609.38
190656	11/10/2011	ABELOFF TRANSPORTATION, REPAIRS & PARTS	126.73
190657	11/10/2011	A.C. MOORE, INC. TL.I, PARENT SUPPLIES	28.40
190658	11/10/2011	AMERICAN CHORAL DIRECTORS ASSOCIATION CHORUS, EHS, DUES & FEES	95.00
190659	11/10/2011	AGORA CYBER CHARTER SCHOOL CHARTER/CYBER SCHOOLS- REG.ED.	84,044.67
190660	11/10/2011	ALAN FREVELE SEAMLESS GUTTERS GEN.MAINT., ELEM, PROPERTY SVCS	350.00
190661	11/10/2011	AMERICAN MATHEMATICS COMPETITION MATH, EHS, SUPPLIES	161.00
190662	11/10/2011	ANGELA M NEVIN TRANSPORTATION, IN-DIST.MILEAGE	44.40
190663	11/10/2011	APPLE COMPUTER, INC. SPEC.ED., ELEM., SOFTWARE	2,968.20

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Check no.	Check Date	Vendor name and comment	Amount
190664	11/10/2011	ASBO INTERNATIONAL GEN.MAINT., DUES & FEES	398.00
190665	11/10/2011	AUTOMATION COMPONENTS, INC. GEN.MAINT., SUPPLIES	1,018.63
190666	11/10/2011	PATRICIA BADER BUSINESS OFF, CERT/N-INST.CONF.	85.47
190667	11/10/2011	BALLARD AND TIGHE TITLE III, BOOKS	704.00
190668	11/10/2011	BANKS' VACUUM SALES AND SERVICE ESE, CUST., SUPPLIES	311.46
190669	11/10/2011	BARNES & NOBLE BOOKSELLERS ENGLISH, EHS, BOOKS/PERIODICALS	318.40
190670	11/10/2011	BEFOUR, INC. GEN.ATHL., EHS, SUPPLIES	353.25
190671	11/10/2011	BEST BLANKS TECH.ED., EHN, SUPPLIES	248.03
190672	11/10/2011	BETHLEHEM SPORTING GOODS FOOTBALL, JTL, BID SUPPLIES	355.72
190673	11/10/2011	DICK BLICK ART, JTL, SUPPLIES	19.96
190674	11/10/2011	BRIAN J. BOROSH ITEC, IN-DISTRICT MILEAGE	26.64
190675	11/10/2011	MARY L. BURKE OUT-OF-DIST-PLACEMENT, MILEAGE	291.93
190676	11/10/2011	CABELA'S GEN.MAINT., SMI, SUPPLIES	277.61
190677	11/10/2011	CAMBIUM LEARNING, INC. BES, PRIN., BOOKS/PERIODICALS	175.56
190678	11/10/2011	BWP CARQUEST AUTO PARTS TRANSPORTATION, REPAIRS & PARTS	195.14
190679	11/10/2011	MARIALENA CASCIOTTA SPEC.ED.SUPV., ELEM., MILEAGE	374.90
190680	11/10/2011	CENTRAL PENN GAS, INC. JTL, CUST., NATURAL GAS	4,074.18
190681	11/10/2011	CHARACTER DEVELOPMENT GUIDANCE, JMH, BOOKS/PERIODICALS	115.40
190682	11/10/2011	CHESTER COUNTY INTERMEDIATE UNIT CHARTER/CYBER SCHOOLS- REG.ED.	23,649.30
190683	11/10/2011	THE COLLEGE BOARD GUIDANCE, EHS, BOOKS/PERIODICAL	130.00
190684	11/10/2011	COLONIAL INTERMEDIATE UNIT 20 EHS, INSTR, PRINTING SERVICES	522.25
190685	11/10/2011	COMMONWEALTH OF PENNSYLVANIA RES, MAINT.OPERATION BLDG SRVS.	124.00
190686	11/10/2011	COMMONWEALTH OF PENNSYLVANIA TRANSPORTATION, GEN. SUPPLIES	8.00
190687	11/10/2011	COMPUTER DISCOUNT WAREHOUSE BUSINESS OFFICE, TECH SUPPLIES	415.62

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Check no.	Check Date	Vendor name and comment	Amount
190688	11/10/2011	LESLIE COX MEDICAL, LIS, IN-DISTR.MILEAGE	12.21
190689	11/10/2011	CRAFT OIL CORPORATION BUS GARAGE, GASOLINE (SERV. STAT)	837.09
190690	11/10/2011	JOHN DEERE GOVERNMENT & NATIONAL SALES GEN.MAINT., NEW EQUIPMENT	18,308.34
190691	11/10/2011	DISTRICT XI WRESTLING COACHES WRESTLING, EHS, DUES & FEES	60.00
190692	11/10/2011	DRAMATIC PUBLISHING ENGLISH, EHS, BOOKS/PERIODICALS	537.95
190693	11/10/2011	EAST RIVER ENERGY EHN, CUST., OIL	19,882.14
190694	11/10/2011	EAST STROUDSBURG CAFETERIA LIS, PRIN., GENERAL SUPPLIES	90.00
190695	11/10/2011	EMBROIDERY EXPRESS EHN, PRIN., GENERAL SUPPLIES	60.00
190696	11/10/2011	EPLUS TECHNOLOGY, INC. BES, PRIN., NEW TECH EQUIPMENT	4,204.17
190697	11/10/2011	FASTENAL COMPANY GEN.MAINT., SEC., SUPPLIES	29.18
190698	11/10/2011	KAREN FATTORUSSO ART, EHN, INSTR/CERT.CONFERENCE	100.00
190699	11/10/2011	FAVORABLE IMPRESSIONS LIBRARY, BES, BOOKS/PERIODICALS	44.40
190700	11/10/2011	BRAD FITZPATRICK ADMIN.SYS., IN-DIST.MILEAGE	109.34
190701	11/10/2011	FLINN SCIENTIFIC INC. SCIENCE, EHN, SUPPLIES	51.17
190702	11/10/2011	JOSEPH R. FORMICA GUIDANCE, EHS, MILEAGE	84.03
190703	11/10/2011	ERIC D. FORSYTH ADMIN.SYS., IN-DIST.MILEAGE	117.66
190704	11/10/2011	FRANKLIN COVEY FOOTBALL, EHS, SUPPLIES	19.48
190705	11/10/2011	FRONTIER RES, CUST., TELEPHONE	126.08
190706	11/10/2011	CAROL GEIGES BES, INST., IN-DISTRICT MILEAGE	5.83
190707	11/10/2011	GOPHER PHYS.ED., JTL, SUPPLIES	2,625.68
190708	11/10/2011	GTS-WELCO EHN, CUST., CONTR.PROPERTY SERV.	230.11
190709	11/10/2011	RKR HESS ASSOCIATES, INC. GEN.MAINT., SEC., PROPERTY SVCS	420.49
190710	11/10/2011	HILLTOP SALES & SERVICE JTL, CUST., SUPPLIES	373.50
190711	11/10/2011	HOME DEPOT CREDIT SERVICE GEN.MAINT., SEC., SUPPLIES	1,616.55

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Check no.	Date	Vendor name and comment	Amount
190712	11/10/2011	HOME DEPOT CREDIT SERVICE GEN.MAINT., ELEM., SUPPLIES	1,195.65
190713	11/10/2011	HOME DEPOT CREDIT SERVICE GEN.MAINT., SEC., SUPPLIES	754.79
190714	11/10/2011	IPS LASER EXPRESS ITEC, TECH SUPPLIES	149.25
190715	11/10/2011	JAY & D COPY CENTER EHS, INSTR, PROPERTY SERVICE	1,914.45
190716	11/10/2011	KAR BILL ENTERPRISES, INC. GEN.MAINT., FUELS	5,093.29
190717	11/10/2011	KELVIN ELECTRONICS TECH.ED., EHN, SUPPLIES	47.80
190718	11/10/2011	DOROTHY A KNAAK REFUND OF PRIOR YEAR REVENUE	925.00
190719	11/10/2011	KORNEY BOARD AIDS, INC. EHN, CUST., SUPPLIES	683.75
190720	11/10/2011	KREMPASKY EQUIPMENT CO. EHN, CUST., REPAIR/MAINT.EQUIP.	1,011.64
190721	11/10/2011	KURTZ BROS. ESL, TITLE III, ELEM., SUPPLIES	361.95
190722	11/10/2011	RONALD LABAR'S LOCK SERVICE GEN.MAINT., SEC., PROPERTY SVCS	133.90
190723	11/10/2011	LEHIGH VALLEY PUBLIC DIST.INSTR.TECH.SOFTWARE/LICEN	1,556.00
190724	11/10/2011	HAL LEONARD CORPORATION MUSIC, VOCAL, JMH, SUPPLIES	175.00
190725	11/10/2011	E.R. LINDE CONSTRUCTION CORP. EHN, CUST., SNOW REMOVAL SERVICE	2,425.00
190726	11/10/2011	LJC DISTRIBUTORS OF FULLER BRUSH EHS, CUST., BID SUPPLIES	4,688.25
190727	11/10/2011	LONGSTRETH WOMEN'S SPORTS SOFTBALL, EHS, SUPPLIES	784.65
190728	11/10/2011	LOSER'S MUSIC, INC. MUSIC, VOCAL, JMH, SUPPLIES	54.95
190729	11/10/2011	MANWALAMINK WATER COMPANY SMI, CUST., WATER/SEWER	641.58
190730	11/10/2011	McMASTER - CARR GEN.MAINT., SEC., SUPPLIES	25.10
190731	11/10/2011	MET-ED BUS GARAGE, ELECTRIC	11.96
190732	11/10/2011	MET-ED EHN, CUST., ELECTRIC	7,187.09
190733	11/10/2011	METCO TECH.ED., EHS, BID SUPPLIES	309.84
190734	11/10/2011	DARYLE MILLER GEN.MAINT., IN-DISTRICT MILEAGE	162.06
190735	11/10/2011	MONROE/PIKE COUNTY CHORUS CHORUS, EHN, DUES & FEES	460.00

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Check no.	Date	Vendor name and comment	Amount
190736	11/10/2011	THE MUSIC STORE, INC. MUSIC, INSTR, EHS, SUPPLIES	1,491.62
190737	11/10/2011	NASCO (Quote # 4 5 9 5 0) SCIENCE, EHS, SUPPLIES	25.54
190738	11/10/2011	NATIONAL ASSOC. SCHOOL NURSES MEMBERSHIP MEDICAL, JTL, BOOKS/PERIODICALS	47.45
190739	11/10/2011	NATIONAL GEOGRAPHIC READING, JTL, BOOKS/PERIODICALS	217.24
190740	11/10/2011	NATIONAL GEOGRAPHIC BEE JTL, ACTIVITIES, DUES & FEES	110.00
190741	11/10/2011	NSTA CURRICULUM, DUES & FEES	147.00
190742	11/10/2011	NCS PEARSON INC. SPEC. ED., ADMIN, TECH SUPPLIES	245.00
190743	11/10/2011	FAITH NICOSIA GUIDANCE, EHS, MILEAGE	64.94
190744	11/10/2011	OFFICE DEPOT BUSINESS OFFICE, TECH SUPPLIES	863.66
190745	11/10/2011	OFFICE MAX INCORPORATED SMI, PRIN., GENERAL SUPPLIES	152.03
190746	11/10/2011	KIRK L. OSWALD JTL, CUST., GASOLINE	112.25
190747	11/10/2011	PENNSYLVANIA CYBER CHARTER SCHOOL CHARTER/CYBER SCHOOLS- REG.ED.	243,245.98
190748	11/10/2011	MATHEMATICS LEAGUE INC. MATH, EHN, DUES/FEES	90.00
190749	11/10/2011	MANVEL R PAGE ITEC, IN-DISTRICT MILEAGE	37.74
190750	11/10/2011	THE PARENT INSTITUTE TL. I, SUPPLIES	789.00
190751	11/10/2011	JANE PARTEL MATH, JTL, CERT/INST. CONFERENCES	575.45
190752	11/10/2011	PCI EDUCATIONAL PUBLISHING LEARN.SUP., SEC., BOOKS/PERIOD.	349.79
190753	11/10/2011	J.W. PEPPER & SONS-ACCT.#36-136400 MUSIC, INSTR, EHN, SUPPLIES	4,109.84
190754	11/10/2011	THE PERFECTION LEARNING COMPANY ENGLISH, EHS, BOOKS/PERIODICALS	450.70
190755	11/10/2011	PETROLEUM TRADERS CORP. TRANSPORTATION, SOUTH, DIESEL	26,436.32
190756	11/10/2011	PETTY CASH CURRICULUM CURRICULUM, GENERAL SUPPLIES	19.16
190757	11/10/2011	PHILADELPHIA FUTURE CITY COMPETITION GIFTED, SEC., DUES&FEES	25.00
190758	11/10/2011	PICKEREL INN DRIVER ED., EHN, SUPPLIES	84.63
190759	11/10/2011	PITNEY BOWES INC. SUPT., GEN. SUPPLIES	424.96

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190760	11/10/2011	PITNEY BOWES EHS, INSTR, EQUIPMENT RENTAL	271.00
190761	11/10/2011	PLANK ROAD PUBLISHING MUSIC, VOCAL, RES, SUPPLIES	434.45
190762	11/10/2011	MARYANN G. POLIZZOTTO COBRA/RETIRED BLUE CROSS LIAB.	462.27
190763	11/10/2011	AMY POLMOUNTER BUSN. ED., EHS, INSTR/CERT. CONF.	126.30
190764	11/10/2011	PP&L EHS, CUST., ELECTRIC	43.47
190765	11/10/2011	PROSSER LABORATORIES, INC. SEWER PLANT, OPERATION SERVICE	3,291.00
190766	11/10/2011	PSERS SMI, CUST., RETIREMENT	226.15
190767	11/10/2011	QUILL CORPORATION SMI, INSTR, BID SUPPLIES	1,291.08
190768	11/10/2011	RESERVE ACCOUNT EHS, PRIN., POSTAGE/TELEPHONE	2,000.00
190769	11/10/2011	ALL AMERICAN/RIDDELL, INC. FOOTBALL, EHS, SUPPLIES	1,515.52
190770	11/10/2011	ROBINSON RODRIGUEZ JR. ITEC, IN-DISTRICT MILEAGE	22.20
190771	11/10/2011	S.T.E.P. JTL, ACTIVITIES, DUES & FEES	225.00
190772	11/10/2011	SALISBURY TOWNSHIP SCHOOL DISTRICT 3RD. PART/EMOT.SUP/PUBLIC/TUITI	11,297.28
190773	11/10/2011	SAW SALES AND MACHINERY CO. TECH. ED., EHN, PROPERTY SERVICE	820.65
190774	11/10/2011	SCHOOL NURSE SUPPLY INC. MEDICAL, SMI, SUPPLIES/FIRST AID	319.08
190775	11/10/2011	SCHOOL SPECIALTY JMH, PRIN., GENERAL SUPPLIES	179.00
190776	11/10/2011	SCHUYLKILL VALLEY SPORTING GOODS GEN.ATHL., EHS, SUPPLIES	388.48
190777	11/10/2011	SCIENCE KIT, LLC SCIENCE, JTL, SUPPLIES	718.55
190778	11/10/2011	SETON RES, PRIN., GENERAL SUPPLIES	256.35
190779	11/10/2011	POCONO SEW & VAC F&CS, JTL, SUPPLIES	141.54
190780	11/10/2011	JAMES F. SHEAROUSE GEN.MAINT., IN-DISTRICT MILEAGE	251.42
190781	11/10/2011	SHERMAN SPECIALTY COMPANY, INC. DENTAL, DISTRICT, SUPPLIES	23.22
190782	11/10/2011	SHERRI'S PLACE EHN, PRIN., PRINTING	890.00
190783	11/10/2011	SHRED-IT INC. ESE.CUST., DISPOSAL SERVICE	65.04

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Check no.	Check Date	Vendor name and comment	Amount
190784	11/10/2011	SIBUM'S AUTO PARTS INC GEN.MAINT.,ELEM.,SUPPLIES	20.00
190785	11/10/2011	JEREMY SMITH LANDSCAPING, INC ESE,CUST.,SNOW REMOVAL SERVICE	506.25
190786	11/10/2011	CHRISTOPHER SOLLIDAY MUSIC,VOCAL,EHS,PROPERTY SVC	120.00
190787	11/10/2011	STOUT'S MOWER SERVICE JMH,CUST.,REPAIR/MAINT.EQUIP.	496.65
190788	11/10/2011	STROUDSBURG ELECTRIC MOTOR SERVICE GEN.MAINT.,SUPPLIES	71.75
190789	11/10/2011	SUN LITHO-PRINT, INC. PERSONNEL, PRINTING/BINDING	125.00
190790	11/10/2011	SWOREN'S TRANSMISSION & AUTO GEN.MAINT.,PROPERTY SERVICES	111.34
190791	11/10/2011	TEACHERS COLLEGE PRESS LEARN.SUP.,SEC.,BOOKS/PERIOD.	66.11
190792	11/10/2011	TRANE U.S. INC. MAINT.,EHN,PROPERTY SERVICE	37,368.21
190793	11/10/2011	TSA CONSULTING GROUP, INC. BUSINESS OFFICE,PROF.CONTR.SVC	614.00
190794	11/10/2011	VISTAPRINT USA EHN,PRIN.,PRINTING	750.20
190795	11/10/2011	WEIS MARKETS, INC. STORE #158 F&CS,LIS,SUPPLIES	99.76
190796	11/10/2011	WELLSBORO AREA SCHOOL DISTRICT 3RD.PART,ALT.ED.REG.ED.SEC.	396.62
190797	11/10/2011	WEST END EQUIPMENT GEN.MAINT.,ELEM.,SUPPLIES	283.43
190798	11/10/2011	WESTERN PSYCHOLOGICAL SERVICES GUIDANCE,ESE,BOOKS/PERIODICALS	99.55
190799	11/10/2011	WIESER EDUCATIONAL INC LEARN.SUP.,INT.,BOOKS/PERIOD.	588.50
190800	11/10/2011	WILLIAMSPORT AREA SCHOOL DISTRICT 3RD.PART/LEARN.SUP/PUBLIC/TUIT	228.67
190801	11/10/2011	XEROX CORPORATION WEW101444	7,530.53
190802	11/10/2011	XEROX CORPORATION WEW101444	8,835.13
190803	11/10/2011	XEROX CORPORATION WEW101444	9,439.23
190804	11/10/2011	XEROX CORPORATION UTU160739	1,999.69
190805	11/10/2011	CHAPTER 13 TRUSTEE Miscellaneous Deductions	629.60
190806	11/10/2011	ED FOUNDATION OF ES/GENERAL FUND EDUC. FOUNDATION DEDUCTIONS	20.00
190807	11/10/2011	ED FOUNDATION OF ES/SCHOLARSHIP FUND EDUC. FOUNDATION DEDUCTIONS	13.00

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190808	11/10/2011	E.S.E.A. ESEA Dues	28,523.50
190809	11/10/2011	EDUCATIONAL CREDIT MANAGEMENT CORP Miscellaneous Deductions	148.88
190810	11/10/2011	HAB-DLT (ER) Miscellaneous Deductions	339.12
190811	11/10/2011	NYSCSPC (NEW YORK STATE CHILD SUPPORT Miscellaneous Deductions	514.97
190812	11/10/2011	NEW JERSEY FAMILY SUPPORT PAYMENT CENTER Miscellaneous Deductions	267.54
190813	11/10/2011	PENNSYLVANIA HIGHER EDUCATION AGENCY Miscellaneous Deductions	929.10
190814	11/10/2011	SOCIAL SECURITY ADMINISTRATION Miscellaneous Deductions	137.28
190815	11/10/2011	U.S. DEPARTMENT OF EDUCATION Miscellaneous Deductions	435.77
190816	11/10/2011	UNITED STATES TREASURY Miscellaneous Deductions	655.86
190817	11/11/2011	MONROE COUNTY TRANSIT AUTHORITY LIFE SKILLS, SEC., SUPPLIES	165.00
190818	11/11/2011	STATE OF NEW JERSEY GROSS INC TAX-NJ 500 NJ State Taxes	715.44
190819	11/17/2011	ACHIEVEMENT HOUSE CYBER CHARTER SCHOOL CHARTER/CYBER SCHOOLS- REG.ED.	3,521.09
190820	11/17/2011	AMERICAN ASSOCIATION OF FAMILY AND F&CS, EHS, DUES/FEES	100.00
190821	11/17/2011	DAWN M. ARNST TAX COLLECTOR Delinquent Taxes, Monroe	166,838.08
190822	11/17/2011	STELLA BARCIA VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190823	11/17/2011	H.A. BERKHEIMER INC. TAX COLLECTION, PROF.CONTR.SVCS	59.01
190824	11/17/2011	BHS ACCOUNT 152 CHORUS, EHN, DUES & FEES	240.00
190825	11/17/2011	GEORGE BIDDULPH ADMIN.SYS., IN-DIST.MILEAGE	31.08
190826	11/17/2011	DICK BLICK ART, LIS, SUPPLIES	87.04
190827	11/17/2011	LISA LEE BLOISE TRANSP, CONTR DRIVER, SPEC EDUC	3,540.00
190828	11/17/2011	KAREN L. BUIS DENTAL, DISTRICT, IN-DISTR.MILES	19.98
190829	11/17/2011	BUTLER AREA SCHOOL DISTRICT 3RD.PART/PUBLIC/REG.ED.TUITION	467.50
190830	11/17/2011	GEORGE CAMELLA TRANSP, CONTR DRIVER, SPEC EDUC	2,495.40
190831	11/17/2011	CENTRAL PENN GAS, INC. JMH, CUST., NATURAL GAS	1,373.47

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190832	11/17/2011	TARA COLLINS TRANSPORTATION, PARENT TRANSPOR	679.32
190833	11/17/2011	COMMONWEALTH CONNECTIONS ACADEMY CHARTER/CYBER SCHOOL-SPEC.ED.	199,784.89
190834	11/17/2011	JANINE CUEVAS VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190835	11/17/2011	DARLENE Y.CULLEN-ZEN VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190836	11/17/2011	CHRISTINE DAVIS TRANSP, CONTR DRIVER, SPEC EDUC	1,485.00
190837	11/17/2011	DIANA M. DELEON VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190838	11/17/2011	DEVELOPMENTAL EDUCATION SERVICES JMH, CUST., DISPOSAL SERVICE	400.00
190839	11/17/2011	THE DEVEREUX FOUNDATION E.BURG.SEC.EMOT.SUP.	18,771.00
190840	11/17/2011	EAST RIVER ENERGY EHN, CUST., OIL	20,021.30
190841	11/17/2011	ENGLE-HAMBRIGHT & DAVIES, INC. BOARD SERVICE, BOND INS.	400.00
190842	11/17/2011	MARILYN ESPINOZA CURRICULUM, SEC., IN-DIST.MILES	46.62
190843	11/17/2011	EVERGREEN COMMUNITY CHARTER SCHOOL CHARTER/CYBER SCHOOLS- REG.ED.	6,563.81
190844	11/17/2011	EXELON ENERGY COMPANY MSE, CUST., ELECTRIC	9,881.95
190845	11/17/2011	EXELON ENERGY COMPANY EHN, CUST., ELECTRIC	30,526.86
190846	11/17/2011	CARLEEN FINK TRANSP, CONTR DRIVER, SPEC EDUC	3,690.20
190847	11/17/2011	MARIA FRASCELLA TRANSP, CONTR DRIVER, SPEC EDUC	3,624.20
190848	11/17/2011	FRONTIER ESE, CUST., TELEPHONE	4,258.31
190849	11/17/2011	FRONTIER EHS, CUST., TELEPHONE	3,566.90
190850	11/17/2011	JENNY GALUNIC TRANSP, CONTR DRIVER, SPEC EDUC	4,195.60
190851	11/17/2011	SHARON J GERBERICH Delinquent Taxes, Monroe	3,418.08
190852	11/17/2011	LISA GERST TRANSP, CONTR DRIVER, SPEC EDUC	1,870.60
190853	11/17/2011	ROSALYN R. GILMORE TRANSPORTATION, CONT.DRIVER	1,160.40
190854	11/17/2011	GREAT BOOKS FOUNDATION TITLE 1 SCHOOL IMP, STAFF DEV	5,000.00
190855	11/17/2011	PATRICIA MARIE GREENWALD VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00

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190856	11/17/2011	GROVE CITY AREA SCHOOL DISTRICT 3RD.PART/PUBLIC/REG.ED.TUITION	1,453.50
190857	11/17/2011	GTM SPORTSWEAR CHEERLEAD, EHS, FALL, SUPPLIES	1,180.00
190858	11/17/2011	TIMOTHY T. HARRIS EHN, CUST., MILEAGE	106.01
190859	11/17/2011	RICHARD HENLEY & SUSAN DAVIS REFUNDS, PRIOR YEAR, MID. SM.	4,913.66
190860	11/17/2011	HERTZ EQUIPMENT RENTAL CORPORATION GEN.MAINT., LIS, PROPERTY SVC.	270.00
190861	11/17/2011	HILLTOP SALES & SERVICE GEN.MAINT., SUPPLIES	221.47
190862	11/17/2011	KARIN HOGAN TL.I, READING, SUPPLIES	53.00
190863	11/17/2011	DEBORAH HOLMES TRANSP, CONTR DRIVER, SPEC EDUC	2,457.20
190864	11/17/2011	HSBC BUSINESS SOLUTIONS TECH.ED., EHN, SUPPLIES	173.61
190865	11/17/2011	EDWARD A. HUDAK MUSIC, VOCAL, EHN, PROPERTY SVC	200.00
190866	11/17/2011	IMPACT APPLICATIONS, INC. ATHL. TRAINER, EHN, SOFTWARE/VID.	500.00
190867	11/17/2011	JAY & D COPY CENTER HMU01908	1,906.66
190868	11/17/2011	STEVEN KANTERMAN VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190869	11/17/2011	CRAIG KARINJA VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190870	11/17/2011	ELHANNAN LLOYD KELLER STAFF DEV., SEC., CONF (Teachers)	40.00
190871	11/17/2011	ERIC KERSTETTER JTL, PRIN., IN-DISTRICT MILEAGE	5.83
190872	11/17/2011	KISTLER PRINTING COMPANY JMH, PRIN., PRINTING	279.00
190873	11/17/2011	KATHY MOSHER KROLL Delinquent Taxes, Monroe	3,357.65
190874	11/17/2011	SCOTT KRUEGERS SHEET METAL GEN.MAINT., EHN, SUPPLIES	50.47
190875	11/17/2011	DIANE KRUPSKI TRANSP, CONTR DRIVER, SPEC EDUC	4,925.76
190876	11/17/2011	GINA D. LABADIE TRANSP, CONTR DRIVER, SPEC EDUC	3,848.20
190877	11/17/2011	KARLA J LABAR TRANSPORTATION, CONT.DRIVER	7,944.60
190878	11/17/2011	CHRISTOPHER LASTRA TRANSP, CONTR DRIVER, SPEC EDUC	5,255.92
190879	11/17/2011	STEVEN LASTRA TRANSP, CONTR DRIVER, SPEC EDUC	3,045.60

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Check no.	Check Date	Vendor name and comment	Amount
190880	11/17/2011	LEHIGH LEARNING ACADEMY 3RD.PART/ALT.SPEC.ED SEC.	20,700.00
190881	11/17/2011	IRENE C. LIVINGSTON ESE, PRIN., IN-DISTRICT MILEAGE	57.56
190882	11/17/2011	BILLY LOVE TRANSPORTATION, IN-DIST.MILEAGE	16.90
190883	11/17/2011	EDWIN MALAVE ITEC, IN-DISTRICT MILEAGE	132.09
190884	11/17/2011	TESHA MCDONALD TRANSPORTATION, PARENT TRANSPOR	466.20
190885	11/17/2011	MCGRAW HILL EDUCATION TL.I, READING, TEXTBOOKS	2,468.49
190886	11/17/2011	MEIER SUPPLY CO., INC. GEN.MAINT., EHN, SUPPLIES	274.80
190887	11/17/2011	MET-ED RES, CUST., ELECTRIC	3,852.49
190888	11/17/2011	MET-ED MSE, CUST., ELECTRIC	1,696.78
190889	11/17/2011	MIGNOSI'S FOODTOWN F&CS, EHN, SUPPLIES	973.47
190890	11/17/2011	MODERN GAS SALES, INC. ESE, CUST., PROPANE (HEAT & A/C)	3,832.55
190891	11/17/2011	MODERN GAS SALES, INC. LIS, CUST., BOTTLE GAS	4,099.52
190892	11/17/2011	JASON P MONTOURI BES, CUST., GASOLINE	28.76
190893	11/17/2011	SHERRY MORRO SPEC.ED.SUPV., SEC., MILEAGE	164.84
190894	11/17/2011	CHERYL L. MURPHY SPEC.ED.SUPV., ELEM., MILEAGE	28.31
190895	11/17/2011	THE MUSIC STORE, INC. MUSIC, INSTR, RES, SUPPLIES	108.63
190896	11/17/2011	PETER MUTI TRANSP, CONTR DRIVER, SPEC EDUC	1,195.80
190897	11/17/2011	NATIONAL BUSINESS INSTITUTE SPEC.ED.SUPV., ELEM., CONFERENCE	877.00
190898	11/17/2011	NORTH POCONO BUS COMPANY, INC. TENNIS, EHN, GIRLS, CONTR. TRANSP.	10,011.00
190899	11/17/2011	JOHN O'ROURKE, JR. TRANSP, CONTR DRIVER, SPEC EDUC	3,506.20
190900	11/17/2011	PA TREATMENT & HEALING 3RD.PART/ALT.SPEC.ED SEC.	25,947.68
190901	11/17/2011	PAGE, INC. STAFF DEV., ELEM., CERTIFIED	210.00
190902	11/17/2011	JAMES PARTON ESE, INSTR, IN-DISTRICT MILEAGE	3.05
190903	11/17/2011	PCI EDUCATIONAL PUBLISHING SPEC.ED.LIFE SKILLS, TEXTBOOKS	778.70

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190904	11/17/2011	PA DISTANCE LEARNING CHARTER SCHOOL CHARTER/CYBER SCHOOLS- REG.ED.	788.31
190905	11/17/2011	PEERLESS PRINTERY BASEBALL,LIS,SUPPLIES	140.00
190906	11/17/2011	THE PERFECTION LEARNING COMPANY ENGLISH,EHS,BOOKS/PERIODICALS	232.16
190907	11/17/2011	PETROLEUM TRADERS CORP. TRANSPORTATION,NORTH,DIESEL	27,809.41
190908	11/17/2011	PETTY CASH MIDDLE SMITHFIELD MSE,PRIN.,GENERAL SUPPLIES	28.45
190909	11/17/2011	POCONO MOUNTAIN CHARTER SCHOOL CHARTER/CYBER SCHOOLS- REG.ED.	788.31
190910	11/17/2011	PP&L EHS,CUST.,ELECTRIC	57.77
190911	11/17/2011	BARBARA PREVOST TRANSP,CONTR DRIVER,SPEC EDUC	2,665.26
190912	11/17/2011	PSERS EHS,CUST.,RETIREMENT	87.05
190913	11/17/2011	MIDDLE SMITHFIELD ELEMENTARY PTO TL.I,READING, SUPPLIES	158.00
190914	11/17/2011	QUILL CORPORATION EHN, INSTR,SUPPLIES	6,693.08
190915	11/17/2011	QUILL CORPORATION JMH, INSTR,BID SUPPLIES	1,816.54
190916	11/17/2011	CHARLES RICCIUTI VIRTUAL ACADEMY,TECH.SUP/SOFTW	30.00
190917	11/17/2011	NOEL RODRIGUEZ VIRTUAL ACADEMY,TECH.SUP/SOFTW	30.00
190918	11/17/2011	JULIE L RUBINO ACCTABILITY, MILEAGE	79.92
190919	11/17/2011	DEBRA SANDIFORD-SMITH REFUNDS, PRIOR YEAR, MID. SM.	620.90
190920	11/17/2011	DEBORAH SANDS BES, INST., IN-DISTRICT MILEAGE	5.82
190921	11/17/2011	LISANDRA SANTIAGO TRANSPORTATION,PARENT TRANSPOR	1,554.00
190922	11/17/2011	SATCO TECH.ED.,EHN,BID SUPPLIES	130.30
190923	11/17/2011	SAW SALES AND MACHINERY CO. TECH.ED., LIS,SUPPLIES	2,180.12
190924	11/17/2011	SCHOOL HEALTH CORPORATION MEDICAL,JTL,BID SUPPLIES	107.53
190925	11/17/2011	SCHOOL SPECIALTY JMH, INSTR,SUPPLIES	1,365.52
190926	11/17/2011	SCHUYLKILL VALLEY SPORTING GOODS WRESTLING,EHN,SUPPLIES	1,700.00
190927	11/17/2011	SCIENTIFIC LEARNING ACCOUNTABILTY-SOFTWARE LICENSE	165,648.00

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190928	11/17/2011	DONATO SCOCOZZA VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190929	11/17/2011	DESIREE SELINSKI TRANSPORTATION, PARENT TRANSPOR	1,630.37
190930	11/17/2011	DOUGLAS L. SISKI TRANSP, CONTR DRIVER, SPEC EDUC	5,010.00
190931	11/17/2011	DUSTIN SISKI TRANSP, CONTR DRIVER, SPEC EDUC	4,296.60
190932	11/17/2011	SKYLANES SPEC.ED.ADMIN., PROF.CONTRACT	155.50
190933	11/17/2011	KIM STEVENS SPEC.ED.SUPV.INT.MILEAGE	44.40
190934	11/17/2011	SHARON STOFIK TRANSP, CONTR DRIVER, SPEC EDUC	4,426.00
190935	11/17/2011	STROUD AREA REGIONAL POLICE DEPARTMENT SECURITY, DISTRICT, CONTR.SERV.	334.30
190936	11/17/2011	SUNTEX INTERNATIONAL, INC. BES, INSTR., SUPPLIES	53.49
190937	11/17/2011	SWEET, STEVENS, KATZ & WILLIAMS LLP LEGAL SVCS, NEGOTIATION-SUPPORT	10,985.55
190938	11/17/2011	ALBERTA TALLADA Delinquent Taxes, Monroe	3,970.90
190939	11/17/2011	JOYCELYN THOMAS TRANSPORTATION, PARENT TRANSPOR	310.80
190940	11/17/2011	RICHARD P TRABUCCO TRANSPORTATION, IN-DIST.MILEAGE	16.90
190941	11/17/2011	TRANE U.S. INC. MAINT., BES, PROPERTY SERVICE	4,238.98
190942	11/17/2011	TRI-STATE INDUSTRIAL LAUNDRIES INC. EHS, CUST., UNIFORM RENTAL	564.51
190943	11/17/2011	TRI-STATE INDUSTRIAL LAUNDRIES INC. JTL, CUST., UNIFORM RENTAL	635.55
190944	11/17/2011	TRI-STATE INDUSTRIAL LAUNDRIES INC. EHS, CUST., UNIFORM RENTAL	507.16
190945	11/17/2011	TRI-STATE INDUSTRIAL LAUNDRIES INC. MSE, CUST., UNIFORM RENTAL	33.08
190946	11/17/2011	ROBERT TUDOR VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190947	11/17/2011	TU-WAY COMMUNICATIONS TRANSPORTATION, GEN. SUPPLIES	1,520.91
190948	11/17/2011	UGI ENERGY SERVICES, INC. EHS, CUST., NATURAL GAS	5,874.53
190949	11/17/2011	UNIFIED OFFICE EQUIPMENT IND. RES, PRIN., PROPERTY SERVICE	370.40
190950	11/17/2011	EFRAIN ILLISIAH VARGAS VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190951	11/17/2011	KATHLEEN VARKADOS TRANSPORTATION, PARENT TRANSPOR	1,018.98

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190952	11/17/2011	RAMONA VAUGHN VIRTUAL ACADEMY, TECH.SUP/SOFTW	30.00
190953	11/17/2011	KATHARINE VITANZA TRANSP, CONTR DRIVER, SPEC EDUC	1,431.12
190954	11/17/2011	WAYNESBORO AREA SCHOOL DISTRICT 3RD.PART/ALT.SPEC.ED SEC.	14,547.12
190955	11/17/2011	WEIS MARKETS, INC. STORE #158 F&CS, LIS, SUPPLIES	259.21
190956	11/17/2011	WEIS MARKETS, INC. STORE #158 F&CS, EHS, SUPPLIES	263.06
190957	11/17/2011	STEVE WEISS MUSIC MUSIC, INSTR, EHS, SUPPLIES	187.68
190958	11/17/2011	WENGER CORPORATION MUSIC, INSTR, EHS, SUPPLIES	117.00
190959	11/17/2011	WEST END EQUIPMENT EHS, CUST., SUPPLIES	197.55
190960	11/17/2011	WHITMORE'S GARAGE TRANSPORTATION, REPAIRS & PARTS	1,113.50
190961	11/17/2011	DAVID L WILLIAMS REFUNDS, PRIOR YEAR, MID. SM.	1,812.85
190962	11/17/2011	SUSAN WOLFF BES, INST., IN-DISTRICT MILEAGE	5.83
190963	11/17/2011	XEROX CORPORATION WTM772679	4,126.40
190964	11/17/2011	YOUTH SERVICES AGENCY 3RD.PART/PUBLIC/REG.ED.TUITION	730.95
190965	11/17/2011	ZESWITZ MUSIC COMPANY MUSIC, INSTR, RES, PROP.SERVICE	484.00
190966	11/22/2011	GE MONEY BANK/AMAZON TITLE III, BOOKS	883.37
190967	11/22/2011	GE MONEY BANK/AMAZON SCIENCE, EHS, BOOKS/PERIODICALS	556.04
190968	11/22/2011	CHECK VOIDED	
190969	11/22/2011	ASSOCIATION FOR SUPERVISION AND LEARN.SUP., SEC., BOOKS/PERIOD.	95.75
190970	11/22/2011	BANKS' VACUUM SALES AND SERVICE MSE, CUST., SUPPLIES	54.56
190971	11/22/2011	DR. JOHN BART D.O. PUPIL SVCS, MILEAGE	1,316.46
190972	11/22/2011	ELAINE BEDELL GEN.ATHL., EHS, MILEAGE	127.65
190973	11/22/2011	BHS ACCOUNT 152 CHORUS, EHS, DUES & FEES	910.00
190974	11/22/2011	CHECK VOIDED	
190975	11/22/2011	BUS PARTS WAREHOUSE TRANSPORTATION, GEN. SUPPLIES	73.44
190976	11/22/2011	MARIANNE CANNELL MEDICAL, MSE, TUITION REIMB.	285.00

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
190977	11/22/2011	BWP CARQUEST AUTO PARTS TRANSPORTATION, REPAIRS & PARTS	591.77
190978	11/22/2011	PATRICIA A. CHESTNUT MID. SMITH., INST., TUITION REIM.	285.00
190979	11/22/2011	KRISTEN BARBARA CLARK MUSIC, INSTR, EHN, PROF. CONTR. SVC	300.00
190980	11/22/2011	COLONIAL INTERMEDIATE UNIT 20 COL. IU20/PHYSICAL SUPPORT, SEC.	428,498.56
190981	11/22/2011	COMPUTER DISCOUNT WAREHOUSE TL.1, READING, ED SOFTWARE	3,416.64
190982	11/22/2011	CONCORDE, INC. TRANSPORTATION, PROF. CONT. SERV	1,193.50
190983	11/22/2011	MAUREEN J COVART LEARN. SUP., ELEM, TUITION REIMB.	285.00
190984	11/22/2011	DAWN S. DAILEY EHS, PRIN., CERT/N-INSTR. CONF.	202.31
190985	11/22/2011	DALPRO TECH. ED., EHS, REPL. EQUIPMENT	1,689.90
190986	11/22/2011	CASANDRA S. DIETZ GUIDANCE, EHN, TUITION REIMB.	780.00
190987	11/22/2011	EBSCO LIBRARY, EHN, SOFTWARE/VIDEOS	1,128.75
190988	11/22/2011	EDWARDS BUSINESS SYSTEMS EHN, PRIN., GENERAL SUPPLIES	567.31
190989	11/22/2011	EDWARDS BUSINESS SYSTEMS TECH. ED., EHN, PROPERTY SERVICE	254.46
190990	11/22/2011	ENVIRONMENTAL ABATEMENTS ASSOC., INC. GEN. MAINT., PROPERTY SERVICES	1,800.00
190991	11/22/2011	EXELON ENERGY COMPANY EHS, CUST., ELECTRIC	31,160.90
190992	11/22/2011	FASTENAL COMPANY GEN. MAINT., ELEM., SUPPLIES	36.33
190993	11/22/2011	NATHAN W. FEKULA SCIENCE, LIS, TUITION REIMBURSE.	1,161.00
190994	11/22/2011	FISHER SCIENTIFIC SCIENCE, EHS, SUPPLIES	196.45
190995	11/22/2011	GOPHER PHYS. ED., RES, SUPPLIES	886.04
190996	11/22/2011	CAROL HUFFMAN GUIDANCE, EHS, TUITION REIMB.	780.00
190997	11/22/2011	IPS LASER EXPRESS RES, PRIN., TECH SUPPLIES	381.75
190998	11/22/2011	ALISA DALE KEIPER TITLE III, CONFERENCES	75.00
190999	11/22/2011	KRESGE-LEBAR DRUG & SURGICAL MEDICAL, SMI, SUPPLIES/FIRST AID	357.30
191000	11/22/2011	DIANE KRUPSKI TRANSP, CONTR DRIVER, SPEC EDUC	495.04

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
191001	11/22/2011	JAY KULE GUIDANCE,EHS,TUITION REIMB.	780.00
191002	11/22/2011	LEE NATIONAL DENIM DAY Accounts Payable-Donations	83.00
191003	11/22/2011	LOSER'S MUSIC, INC. CHORUS,EHS,SUPPLIES	269.25
191004	11/22/2011	M-F ATHLETIC COMPANY TRACK,JTL,BOY'S BOOKS	24.95
191005	11/22/2011	GARY MACMAHON ITEC,TUITION REIMBURSEMENT	1,161.00
191006	11/22/2011	CHECK VOIDED	
191007	11/22/2011	MET-ED EHS,CUST.,ELECTRIC	4,149.23
191008	11/22/2011	MIDDLE SMITHFIELD TOWNSHIP RES,CUST.,WATER/SEWER	3,842.50
191009	11/22/2011	MOUNTAIN LANDSCAPING, LLC EHS,CUST.,SNOW REMOVAL SERVICE	4,280.00
191010	11/22/2011	PETTY CASH RESICA ELEMENTARY RES,INSTR,SUPPLIES	32.49
191011	11/22/2011	BUSINESS CARD BOARD SERV,N-CERT/N.INST.CONF.	1,213.86
191012	11/22/2011	PSERS JTL,CUST.,RETIREMENT	32.78
191013	11/22/2011	CLAUDIA L. REYES RES,INSTR,TUITION REIMBURSE.	1,161.00
191014	11/22/2011	CHRISTOPHER ROSSI GEN.ATHL.,EHN,MILEAGE	189.16
191015	11/22/2011	LAUREN ROVI GUIDANCE,SMI,TUITION REIMB.	285.00
191016	11/22/2011	DESPINA SECOR MATH,EHS,INSTR/CERT.CONFERENCE	564.49
191017	11/22/2011	JENNIFER SPECE ENGLISH,EHS,TUITION REIMBURSE.	352.00
191018	11/22/2011	STAPLES CREDIT PLAN SMI,INSTR,SUPPLIES	89.97
191019	11/22/2011	WAGGLE DANCER MEDIA, INC. PO 12901149	1,750.00
191020	11/22/2011	WEIS MARKET, INC. F&CS,EHS,SUPPLIES	298.61
191021	11/22/2011	EAST STROUDSBURG School Service Personnel Dues	15,551.98
191022	11/22/2011	CHAPTER 13 TRUSTEE Miscellaneous Deductions	629.60
191023	11/22/2011	ED FOUNDATION OF ES/GENERAL FUND EDUC. FOUNDATION DEDUCTIONS	20.00
191024	11/22/2011	ED FOUNDATION OF ES/SCHOLARSHIP FUND EDUC. FOUNDATION DEDUCTIONS	13.00
191025	11/22/2011	E.S.E.A. ESEA Dues	28,484.40

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
191026	11/22/2011	EDUCATIONAL CREDIT MANAGEMENT CORP Miscellaneous Deductions	125.58
191027	11/22/2011	HAB-DLT (ER) Miscellaneous Deductions	315.10
191028	11/22/2011	NYSCSPC (NEW YORK STATE CHILD SUPPORT Miscellaneous Deductions	514.97
191029	11/22/2011	NEW JERSEY FAMILY SUPPORT PAYMENT CENTER Miscellaneous Deductions	134.88
191030	11/22/2011	PENNSYLVANIA HIGHER EDUCATION AGENCY Miscellaneous Deductions	925.89
191031	11/22/2011	SOCIAL SECURITY ADMINISTRATION Miscellaneous Deductions	162.38
191032	11/22/2011	U.S. DEPARTMENT OF EDUCATION Miscellaneous Deductions	435.77
191033	11/22/2011	UNITED STATES TREASURY Miscellaneous Deductions	1,844.01
191034	11/29/2011	CHECK VOIDED	
191035	11/29/2011	CHECK VOIDED	
191036	11/29/2011	CHECK VOIDED	
191037	11/29/2011	PETE&C REGISTRATION PO 12901146	242.00
191038	11/29/2011	PETE&C REGISTRATION ITEC, DISTRICT, N-INST/CERT. CONF	242.00
191039	11/29/2011	BUSINESS CARD ADMIN. SYS., TECH SUPPLIES	6.90
191040	11/30/2011	BETTY APONTE GEN. ATHL., EHN, MILEAGE	176.19
191041	11/30/2011	POSTMASTER TAX COLLECTION, POSTAGE	869.88
			----- 2,416,048.22

End of Report - 8.03.11

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**EAST STROUDSBURG AREA SCHOOL DISTRICT
CAPITAL PROJECTS - BOND FUND - 2011-2012**

Nov-11

DATE	PNC CONST	2008 PLGIT	2011A	2011D (QZAB)	TOTAL
Beg Bal	\$ 51,378.22	\$ 1,561,443.19	\$ 766,701.04		\$ 2,379,522.45
ADJ TO BEG BAL					\$ -
Deposit	\$ 17,000.00			\$ 462,680.85	\$ 479,680.85
Transfers					\$ -
Interest	\$ 3.70	\$ 22.64	\$ 11.12	\$ 6.13	\$ 43.59
Expense	\$ (17,582.76)				\$ (17,582.76)
End Bal	\$ 50,799.16	\$ 1,561,465.83	\$ 766,712.16	\$ 462,686.98	\$ 2,841,664.13

**EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH / CAPITAL RESERVE FUND
2011-2012**

	<u>November 30, 2011</u>		<u>July 1, 2011</u>		<u>November 30, 2011</u>		<u>Prior Year July 1, 2010 to June 30, 2011</u>	
Beginning Balance:		\$ 2,922,090.58			\$ 2,964,118.89			\$ 557,791.32
Adjustment to Beginning Balance								
Deposit:								
	\$	-	\$	5,548.52			\$ 2,655,364.59	
Recoverable Bus Purchase:								
Reimbursement to/from G.F.			\$	-			0.00	
Reimbursement to/from PLGIT			\$	-			0.00	
Wolfington Bus Buy Back		-		-	5,548.52		0.00	2,655,364.59
Interest:								
PLGIT	\$	95.09	95.09	362.72	362.72		420.50	420.50
TOTAL RECEIPTS			95.09		5,911.24			2,655,785.09
TOTAL RESOURCES		<u>\$ 2,922,185.67</u>			<u>\$ 2,970,030.13</u>			<u>\$ 3,213,576.41</u>
Disbursements:								
Transportation - New Buses			\$	-			0.00	
Due to General Fund				-			19,759.99	
Due to PLGIT				-			0.00	
Land Acquisition Costs				-			0.00	
'09 Water Main Break-JTL				-			0.00	
District Security - JTL				-			0.00	
District Security - HSN				-			0.00	
District Security - JM Hill				-			0.00	
District Security - Resica				-			0.00	
District Security - Bushkill				-			0.00	
District Security				-			32,197.66	
District Software				-			0.00	
District Tech Equipment				-			4,004.99	
Cust Supplies - Bushkill				-			7,620.00	
Land Imp. - JM Hill				-			2,961.21	
Maint. - BES				-			21,806.43	
Maint. - RES				12,700.00			12,478.70	
Maint. - JM Hill				28,994.55			44,549.02	
Maint. - MSE				-			0.00	
Maint. - SME				-			0.00	
Maint. - HSN				-			0.00	
Maint. - HSS				-			13,700.00	
Maint. - JTL				2,430.02			0.00	
Maint. - LEH				-			0.00	
Bldg Imp. - BSE				-			0.00	
Bldg Imp. - HSN				-			369.00	
Bldg Imp. - HSS				-			0.00	
Bldg Imp. - JM Hill				-			4,000.00	
Bldg Imp. - JTL				-			0.00	
Bldg Imp. - LIS				-			3,988.27	
Bldg Imp. - ESE				-			0.00	
Bldg Imp. - MSE				-			0.00	
Bldg Imp. - RES				-			2,558.81	
Site Imp. - Trans				-			0.00	
Site Imp. - District				-			0.00	
Site Imp. - BES				-			5,002.00	
Site Imp. - HSN				-			1,203.32	
Site Imp. - HSS				-			0.00	
Site Imp. - JM Hill				3,719.89			29,780.11	
Site Imp. - JTL				-			13,392.00	
Site Imp. - SME				-			0.00	
Site Imp. - RES				-			0.00	
Site Imp. - LIS				-			0.00	
Site Imp. - ESE				-			0.00	
Site Imp. - MSE				-			0.00	
						47,844.46	30,086.01	249,457.52
Ending Balance		<u>\$ 2,922,185.67</u>			<u>\$ 2,922,185.67</u>			<u>\$ 2,964,118.89</u>
Cash Summary:								
PLGIT	2,922,185.67			\$ 2,922,185.67			2,964,118.89	
Ending Balance		<u>\$ 2,922,185.67</u>			<u>\$ 2,922,185.67</u>			<u>\$ 2,964,118.89</u>

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**EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH / GENERAL FUND
November 30, 2011**

	November 30, 2011		July 1, 2011 to November 30, 2011		Prior Year July 1, 2010 to June 30, 2011		
Beginning Balance:	\$ 94,902,365.21		\$ 41,537,583.17		\$ 32,956,735.34		
Adjustment to Beginning Balance							
Receipts:							
Earned Income Tax	\$ 254,707.36		915,947.70		\$ 3,054,967.42		
Occupational Privilege Tax	9,122.73	\$ 263,830.09	24,519.26	940,466.66	72,373.48	3,127,340.80	
Real Estate Transfer Tax:							
Monroe	\$ 28,386.06		167,374.43		\$ 410,415.09		
Pike	6,518.91	34,904.97	38,578.93	205,953.36	152,288.18	562,703.27	
Delinquent Taxes							
Monroe	\$ 567,173.20		3,652,594.97		\$ 5,457,823.82		
Pike	-	567,173.20	1,326,188.76	4,076,783.83	1,958,302.63	7,416,126.45	
Real Estate Taxes:							
East Stroudsburg	\$ 935,740.11		10,827,188.56		\$ 11,069,838.21		
Middle Smithfield	2,133,436.41		31,094,580.87		34,375,395.52		
Pike	307,892.00		5,548,875.45		5,943,973.44		
Smithfield	980,449.13		15,533,442.59		16,302,431.11		
Lehman	1,174,320.17		19,420,020.78		19,586,363.71		
Porter	247,552.53	5,779,390.35	1,772,061.32	84,195,979.57	1,833,950.96	89,111,972.95	
Interest:							
PLGIT	\$ 338.98		853.16		\$ 4,036.10		
PLGIT/PLUS	-		643.48		10,231.46		
PLGIT/TERM	-		-		-		
PLGIT/CD's	-		4,618.62		-		
PSDLAF	5,164.93		17,380.25		62,064.08		
PNC NOW	3,299.81		10,900.84		15,528.30		
PNC MMA	-	8,803.52	-	34,396.43	1.20	91,861.12	
ACH State Transfers:							
Basic Ed			3,412,484.00		\$ 10,603,362.22		
Alt Ed for Disr Yth			-		-		
Charter School Tr			-		485,689.40		
DEP			-		-		
DCEd Anti Gang Initiative			-		-		
Drivers Ed			-		-		
Dual Enrollment			-		5,851.00		
Education Assistance			-		616,846.75		
Grant			-		-		
Health Reimb	164,847.33		164,847.33		171,307.00		
Homebound			-		-		
Incarcerated Ed			-		-		
Lieu of Taxes			39,989.46		50,987.31		
Colonial IU20 Refund			-		-		
NP Transportation			1,580.31		153,574.89		
NSLP Sub	214,527.24		333,879.43		1,835,642.13		
08/10 Excess Revenue - MCTI			-		153,177.35		
PA Accountability Grant			504,703.00		1,284,600.00		
Perf Incentives			-		-		
Property Tax Relief			4,341,927.75		4,345,729.94		
PURTA			133,733.00		123,866.27		
Rental Subsidy	203,334.96		1,753,650.28		890,156.80		
Retirement			512,232.39		1,927,054.97		
School Improvement			-		-		
SD Special Ed Funding	540,525.00		1,621,575.00		3,212,976.22		
SD Transportation			283,907.00		3,379,597.75		
Section 1305/1306			-		594,814.81		
Social Security	216,599.00		1,103,808.40		2,752,874.37		
Tuition Transfer			-		-		
Vocational Ed-PDE			-		58,974.00		
Vocational Ed-MCTI	24,010.00		162,893.87		-		
Ward of State			-		27,562.12		
WIA Summer Youth		1,363,843.53	-	14,370,811.82	14,991.00	32,886,836.10	
Federal Revenue:							
Access	3,928.70		564,806.23		554,001.50		
Academic Achievement			-		5,400.00		
ARRA - Fiscal Stabilization-Basic Ed	253,506.30		253,506.30		1,514,209.50		
ARRA -IDEA			203,109.37		1,179,894.00		
ARRA - Title I Part A Grant			-		134,360.00		
ARRA - Title I School Improvement			-		62,210.82		
Classrooms for the Future			-		-		
Drug Free Schools			-		-		
Grant			-		15,000.00		
Impact Aid	255,783.00		255,783.00		455,815.00		
IU 20 IDEA			58,596.64		1,607,411.37		
Pregnant & Parent			-		-		
Project 720 High School			-		-		
Program Improvement-Set Aside	23,357.64		60,104.28		76,728.74		
Title I			288,006.08		978,386.92		
Title II			54,511.00		285,373.70		
Title III			-		75,832.84		
Title V			-		-		
Title VI		536,576.64	-	1,716,422.80	-	6,943,921.49	
Other Revenue:							
Refunds			-		\$ 5,750.22		
Miscellaneous	1,851.89		11,612.28		100,080.10		
Jury Duty Reimb	608.08		2,893.28		-		
Local Grants			11,540.00		-		
Bus Reimbursement-Outsite ESASD			875.00		-		
Donations			1,000.00		1,000.00		
Parking Permits/Smoking Fines/Locker Fees/ID's	110.00		2,217.22		2,394.75		
Cell Tower	1,092.72		5,463.60		13,178.28		
Online Summer School			18,459.00		15,540.00		
Credit Recovery Program			1,110.00		185.00		
Use of Facilities	350.00		3,953.22		61,159.80		
Use of Facilities Deposit	783.00		783.00		-		
QSCB Federal Subsidy			29,483.15		28,025.65		
Restitutions	136.17		760.43		16,018.64		
Settlement Proceeds	24.34		24.34		11,813.88		
Shawnee Academy	-	4,958.00	1,420.51	91,375.01	1,177,935.19	1,430,879.49	

**EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH / GENERAL FUND
November 30, 2011**

	November 30, 2011	July 1, 2011 to November 30, 2011		Prior Year July 1, 2010 to June 30, 2011	
Credit to Expense:					
Wage/Tuition Reimb	\$ 1,242.37		2,478.72		\$ 21,477.99
Misc. Expense			93.83		-
Cafeteria Reimb			150.00		64.00
Misc. Reimb/Refunds	8,344.29		16,753.97		234,011.34
Insurance Reimbursements	4,256.82		13,387.81		-
Bus Reimbursement-Inside ESASD	5,400.00		6,325.00		-
Custodian/Security Fees			-		-
Donations			-		100.00
Obligations	14.95		507.16		6,582.79
Bond/Const. Fund to GF	3,087.50		3,087.50		1,790.00
Capital Reserve to GF			-		19,274.89
Concession Stand to GF			-		1,200.00
Special/Student Activity to GF	100.00		427.00		12,220.17
Sub Teacher Permits	15.00		530.00		535.00
PayPal to GF			-		-
Portoff Fees	630.82		1,160.60		45,876.72
MCTI			-		-
Bus Buy-Back (Wolflington)			-		2,330,800.00
Shawnee Reconciliation			-		-
Blue Cross Pymt/COBRA	13,186.91	36,258.66	90,330.32	135,232.21	238,159.33
					2,911,892.33
TOTAL RECEIPTS			\$ 6,595,735.98		108,669,421.89
TOTAL RESOURCES			\$ 103,498,101.17		144,283,534.10
					177,240,269.44
Disbursements:					
Accounts Payable	4,724,477.72		21,275,541.80		56,093,278.33
Payroll	3,380,209.00		16,690,113.72		42,147,229.36
Investment Fees	630.66		3,584.27		1,258.43
Prior Months Voids/Adj	497.85		(11,641.14)		(12,792.03)
Accrued Interest			-		-
1998A GOB Principal & Int			-		-
1998AA GOB Principal & Int			-		-
2000 GOB Principal & Int			-		-
2001 GOB Principal & Int.			-		-
2001A GOB Principal & Int.			-		-
2001AA GOB Principal & Int.			-		-
2002 GOB Principal & Int			-		-
2002A GOB Principal & Int.			-		-
2003 GOB Principal & Int			-		-
2003A GOB - Principal & Int			-		-
2004 GOB Principal & Int			-		-
2004A GOB Principal & Int	379,900.00		379,900.00		566,475.00
2005 GOB Principal & Int			-		-
2005A GOB Principal & Int			-		-
2006 GOB Principal & Int			-		2,178,437.02
2007 GOB Principal & Int			-		-
2007 GON Principal & Int			1,818,823.75		7,355,210.00
2007A GOB Principal & Int			2,550,000.00		2,300,000.00
2008 GOB Principal & Int			811,341.25		1,617,782.50
2008 GOB Principal & Int	67,937.50		67,937.50		68,025.00
2008A GOB Principal & Int			500,150.00		528,400.00
2008 GON Principal & Int	189,668.75		189,668.75		379,337.50
2010 GOB Principal & Int	2,837,000.00		2,837,000.00		1,556,362.08
2010A GOB Principal & Int	773,481.25		773,481.25		320,178.85
2010A QSCB Principal & Int			35,500.00		26,841.67
2011 GOB Principal & Int	411,879.23		411,879.23		-
2011A GOB Principal & Int	34,540.22		34,540.22		-
GOB CP \$37.5M			-		-
Blue Cross Payment (EBSTEP)	1,402,397.97		6,081,460.88		14,500,128.38
Blue Cross Payment - Pioneer Credit Recovery Inc.			-		-
Due to/from Capital Projects			-		-
Due to/from Capital Reserves			-		2,602,240.00
98 VRLP \$7M Principal, Int & Annual Trust Fee	5,454.23		27,266.42		444,931.37
98 VRLP \$10M Principal, Int & Annual Trust Fee	7,456.73		37,277.10		664,308.83
T.R.A.N. & Interest			-		-
Bus Buy-Back (Wolflington)			-		-
Balance:			\$ 14,215,531.11	3,510,590.00	58,924,415.00
			\$ 89,282,570.06		3,362,960.00
					135,702,706.27
					41,537,563.17
CASH SUMMARY:					
PNC Bank - NOW	\$ 37,401,374.97		37,401,374.97		\$ 4,519,563.22
PSDLAF	30,725,407.61		30,725,407.61		19,708,027.36
PLGIT	11,403,936.62		11,403,936.62		11,275,101.73
PLGIT/PLUS	5,042,850.86		5,042,850.86		5,042,850.86
PLGIT/TERM			-		-
PLGIT/CD	4,709,000.00		4,709,000.00		992,000.00
Balance:			\$ 89,282,570.06		89,282,570.06
					41,537,563.17

Nov 22, 2011

001 East Stroudsburg Area School District
 STATEMENT OF INCOME
 For the Period Ending September 30, 2011

CAFETERIA FUND

	Current Period	Year-to-Date	Account number
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
INTEREST ON INVESTMENTS	69.20	248.08	50-6510-000
TOTAL EARNINGS ON INVESTMENTS	69.20	248.08	
REVENUE FROM OPERATIONS			
SALES, LUNCH - PAID	80,756.30	85,088.10	50-6611-000
SALES, LUNCH - REDUCED	4,140.80	4,311.20	50-6612-000
SUMMER SALES - B-FAST & LUNCH	.00	1,002.46	50-6614-000
SALES, BREAKFAST - PAID	6,130.50	6,130.50	50-6615-000
SALES, BREAKFAST - REDUCED	713.40	713.40	50-6616-000
SALES, ADULT LUNCH	2,952.90	3,127.70	50-6620-000
SALES, A LA CARTE LUNCH	76,416.69	79,000.48	50-6621-000
MISC. WEBSITE COMMISSION	1,685.00	1,935.00	50-6625-000
SALES, IN-HOUSE-EVENTS	2,711.73	4,183.57	50-6630-000
TOTAL SALES	175,507.32	185,492.41	
TOTAL LOCAL REVENUE	175,576.52	185,740.49	
REVENUE FROM STATE SOURCES			
STATE SUBSIDY	16,975.18	17,975.63	50-7600-000
STATE SUBSIDY -SOCIAL SECURITY	2,854.81	4,380.35	50-7810-000
STATE SUBSIDY -RETIREMENT	3,129.04	4,760.66	50-7820-000
TOTAL STATE REVENUE	22,959.03	27,116.64	
REVENUE FROM FEDERAL SOURCES			
FEDERAL SUBSIDY	197,552.06	213,202.77	50-8530-000
TOTAL FEDERAL REVENUE	197,552.06	213,202.77	
INTERFUND TRANSFERS			
TOTAL INTERFUND TRANSFERS	.00	.00	
TOTAL CAFETERIA REVENUE	\$396,087.61	\$426,059.90	
EXPENSES OF OPERATIONS			
Salary, Manager	11,014.15	19,826.15	50-3100-110
SALARIES, SUMMER WORKERS	291.50	2,555.61	50-3100-160
SALARIES, WORKERS	80,358.47	92,134.19	50-3100-170
MEDICAL INSURANCE	51,123.32	149,284.26	50-3100-210
LIFE INSURANCE	625.01	2,190.01	50-3100-213
LTD INSURANCE	158.09	474.27	50-3100-214
FICA OASDI	5,683.14	7,099.95	50-3100-220
FICA HI	1,329.20	1,660.61	50-3100-221
RETIREMENT	7,731.22	9,204.42	50-3100-230
UNEMPLOYMENT	.00	54.72	50-3100-250
WORKERS COMPENSATION	1,306.46	1,708.88	50-3100-260
PROFESSIONAL CONTRACT SERVICES	300.00	480.00	50-3100-300
CONTRACT MAINTENANCE	1,271.53	3,814.59	50-3100-400
MAINTENANCE/REPAIRS	4,426.65	12,693.58	50-3100-430
AUTO INSURANCE	1,242.47	1,242.47	50-3100-522
PRINTING EXPENSE	418.64	418.64	50-3100-550
SUPPLIES, NON-FOOD	6,250.29	9,434.29	50-3100-610
TECHNOLOGY SUPPLIES	.00	3,265.68	50-3100-618
FUEL	292.64	592.60	50-3100-620
Food Purchases	38,437.49	39,227.90	50-3100-631
MILK PURCHASES	507.30	507.30	50-3100-632
DEPRECIATION OF EQUIPMENT	435.75	1,307.25	50-3100-741
DUES & FEES	15.00	58.25	50-3100-810
PREPAY FEES	204.01	517.51	50-3100-811
TOTAL FOOD SERVICE EXPENSES	\$213,422.33	\$359,753.13	
Net Profit	\$ 182,665.28	\$ 66,306.77	

Bank: 45 PNC BANK-CAFETERIA

Check no.	Check Date	Vendor name and comment	Amount
103577	9/08/2011	CHECK VOIDED	
103578	9/08/2011	CHECK VOIDED	
103579	9/08/2011	CHECK VOIDED	
103580	9/08/2011	CHECK VOIDED	
103581	9/08/2011	CHECK VOIDED	
103582	9/08/2011	CHECK VOIDED	
103583	9/08/2011	CHECK VOIDED	
103584	9/08/2011	CHECK VOIDED	
103585	9/08/2011	CHECK VOIDED	
103586	9/08/2011	CHECK VOIDED	
103587	9/08/2011	CHECK VOIDED	
103588	9/08/2011	CHECK VOIDED	
103589	9/08/2011	CHECK VOIDED	
103590	9/08/2011	CHECK VOIDED	
103591	9/08/2011	CHECK VOIDED	
103592	9/08/2011	BOB COLIN SERVICE 98502	152.50
103593	9/08/2011	BUTTER KRUST BAKING CO. 08/1-08/31/11	1,387.59
103594	9/08/2011	ECOLAB 6396467 &6436690	369.35
103595	9/08/2011	FEESER'S FOOD DISTRIBUTORS 8/1/11-8/31/11	21,837.55
103596	9/08/2011	FRITO-LAY, INC. 08/24/-08/31/11	1,522.32
103597	9/08/2011	KASA'S FOODS DIST CO INC. 8/26/11	10,055.76
103598	9/08/2011	M & M REFRIGERATION & AIR CONDITIONING MAINTENANCE/REPAIRS	973.04
103599	9/08/2011	MULLEN MARKETING, LLC 16950 &16953	18,127.00
103600	9/08/2011	NUTRITION ACTION yearly subscription	15.00
103601	9/08/2011	PEPSI-COLA 8/1/11-8/31/11	2,797.40
103602	9/08/2011	POCONO MOUNTAIN DAIRIES 7/31/11	507.30
103603	9/08/2011	SYSCO FOOD SERVICES OF CENTRAL PA Food Purchases	13,913.81
103604	9/08/2011	TASTY BAKING COMPANY (REMIT) 8/1/11-8/31/11	109.74
103605	9/08/2011	US FOODSERVICE, INC. 08/01/11-08/31/11	13,437.03
103606	9/08/2011	WEIS MARKETS, INC. STORE #158 7/01/11-8/20/11	526.75
103607	9/22/2011	FRANCINE ARRINGTON account refund 132615	11.00
103608	9/22/2011	BOB COLIN SERVICE 98476 98490 98586	2,466.11

Bank: 45 PNC BANK-CAFETERIA

Check no.	Date	Vendor name and comment	Amount
103609	9/22/2011	CHRISSELLE COSME acct refunds 134733 134732 134734	23.75
103610	9/22/2011	DELAWARE RIVER PRINTING & MARKETING PRINTING EXPENSE	371.24
103611	9/22/2011	GOULD'S PRODUCE AND FARM MARKET 1389 1390 1395	1,132.00
103612	9/22/2011	KLINGEL'S FARM & MAZEZILLA 1180	360.00
103613	9/22/2011	SCOTT KRUEGERS SHEET METAL pallets	100.00
103614	9/22/2011	M & M REFRIGERATION & AIR CONDITIONING 1173 1179 1184	835.00
103615	9/22/2011	MONROE FAMILY PRACTICE patients 4,5,7,8,10	300.00
103616	9/22/2011	LORRAINE SIMMONS account refund 134564	17.20
103617	9/22/2011	WOLFINGTON BODY COMPANY, INC. van decals	47.40
			91,395.84

End of Report - 9.19.44

School TODAY THIS YEAR LAST YEAR			
	12/01/2011 - 12/01/2011				8/29/2011 - 12/01/2011				8/31/2010 - 6/06/2011			
	ADM	ADA	% Att	% Tdy	ADM	ADA	% Att	% Tdy	ADM	ADA	% Att	% Tdy
Intermediate Unit 20	65.20	65.20	100.00	.00	63.48	62.96	99.21	.00	66.51	65.46	98.40	.52
OOD Awaiting Place	6.00	6.00	100.00	.00	7.06	7.01	99.34	.00	1.74	1.72	99.04	.00
E Stroudsburg Elemen	731.00	705.00	96.44	1.92	732.31	701.27	95.76	1.79	797.61	759.01	95.16	1.95
E Stroudsburg HS - S	1394.60	1299.60	93.19	3.37	1402.29	1307.49	93.25	3.63	1411.15	1298.54	92.05	4.17
JM Hill Elementary	396.40	388.40	97.98	3.03	391.30	372.51	95.17	3.07	373.04	351.31	94.22	2.88
Smithfield Elem	335.70	326.70	97.32	1.79	338.87	322.99	95.31	2.28	357.02	335.71	94.02	2.34
Middle Smithfield El	523.00	494.00	94.46	.00	519.63	493.04	94.88	2.22	573.56	540.51	94.26	3.56
Lambert Intermediate	972.90	929.90	95.58	2.98	969.48	918.25	94.72	2.17	991.05	930.48	93.89	2.81
Bushkill Elementary	510.10	480.10	94.12	2.74	509.62	474.10	93.00	1.17	561.22	526.83	93.89	1.51
Lehman Intermediate	811.00	761.00	93.83	1.73	808.57	758.69	93.83	1.29	805.71	758.00	94.09	1.51
ES Senior High North	1206.30	1143.30	94.78	3.48	1209.88	1111.23	91.87	3.41	1220.63	1123.96	92.09	4.09
Resica Elementary	548.10	524.10	95.62	2.92	545.55	521.49	95.58	1.81	559.14	529.49	94.71	2.90
Shawnee Academy	.00	.00	.00	.00	.00	.00	.00	.00	26.04	26.04	100.00	.00
Bucks Cty IU 22	1.00	1.00	100.00	.00	1.00	1.00	100.00	.00	1.00	1.00	100.00	.00
Lehigh Cty Det Ctr	.00	.00	.00	.00	.16	.03	20.00	.00	.22	.22	100.00	.00
Chester Cty Prison	.00	.00	.00	.00	.00	.00	.00	.00	1.00	1.00	100.00	.00
Leh Val Hosp Adoles	.00	.00	.00	.00	.08	.00	.00	.00	.02	.00	.00	.00
Jefferson Center	2.00	2.00	100.00	.00	2.00	2.00	100.00	.00	1.00	1.00	100.00	.00
DTA	1.00	1.00	100.00	.00	.98	.98	100.00	.00	.43	.43	100.00	.00
La-Sa-Quik Resident	.00	.00	.00	.00	.00	.00	.00	.00	.36	.36	100.00	.00
Bradley Center	.00	.00	.00	.00	.59	.59	100.00	.00	1.00	1.00	100.00	.00
White Deer Treat Ctr	.00	.00	.00	.00	.00	.00	.00	.00	.12	.12	100.00	.00
Cornell Abraxas	2.00	2.00	100.00	.00	1.13	1.13	100.00	.00	1.30	1.30	100.00	.00
The Horsham Clinic	.00	.00	.00	.00	.00	.00	.00	.00	.33	.19	57.63	.00
Summit Quest Academy	.00	.00	.00	.00	.08	.08	100.00	.00	.03	.01	18.18	.00
Pyramid Behavioral	.00	.00	.00	.00	.00	.00	.00	.00	.12	.12	100.00	.00
Susquehanna House	.00	.00	.00	.00	.05	.05	100.00	.00	1.00	1.00	100.00	.00
Devereux Kanner Ctr	1.00	1.00	100.00	.00	1.00	1.00	100.00	.00	1.00	1.00	100.00	.00
Children's Home/Read	1.00	1.00	100.00	.00	1.00	.98	98.44	.00	.10	.08	83.33	.00
BLAST 17 WELLSBORO	.00	.00	.00	.00	.05	.00	.00	.00	.41	.41	100.00	.00
Pike Co Corrections	1.00	1.00	100.00	.00	1.08	1.03	95.65	.00	.31	.31	100.00	.00
Children's Svc Ctr	.00	.00	.00	.00	.00	.00	.00	.00	.12	.12	100.00	.00
La Sa Quik	3.00	3.00	100.00	.00	2.09	2.07	99.25	.00	.66	.66	100.00	.00
KidsPeace (Tutorial)	.00	.00	.00	.00	.66	.50	75.82	.00	1.11	1.03	93.47	.00
N Central Treatment	1.00	1.00	100.00	.00	1.00	1.00	100.00	.00	.79	.79	100.00	.00
Northwestern Academy	5.00	5.00	100.00	.00	5.16	5.09	98.79	.00	3.91	3.89	99.57	.00
Youth Services Agenc	4.00	4.00	100.00	.00	4.55	4.47	98.28	.69	4.08	4.08	100.00	.00
Vision Quest(Waynes)	1.00	1.00	100.00	.00	1.00	1.00	100.00	.00	2.40	2.40	100.00	.00
GeorgeJr Repub Grove	2.00	2.00	100.00	.00	1.94	1.94	100.00	.00	1.00	1.00	100.00	.00
Glen Mills School	1.00	1.00	100.00	.00	1.00	1.00	100.00	.00	1.62	1.62	100.00	.00
Pittsburgh Job Corps	.00	.00	.00	.00	.00	.00	.00	.00	1.00	1.00	100.00	.00
Cyber Charter School	211.00	211.00	100.00	.00	210.04	209.01	99.54	.00	224.50	223.58	99.58	.00
TOTAL:	7737.30	7360.30	95.13	2.51	7734.68	7285.98	94.21	2.38	7995.36	7496.78	93.78	2.86