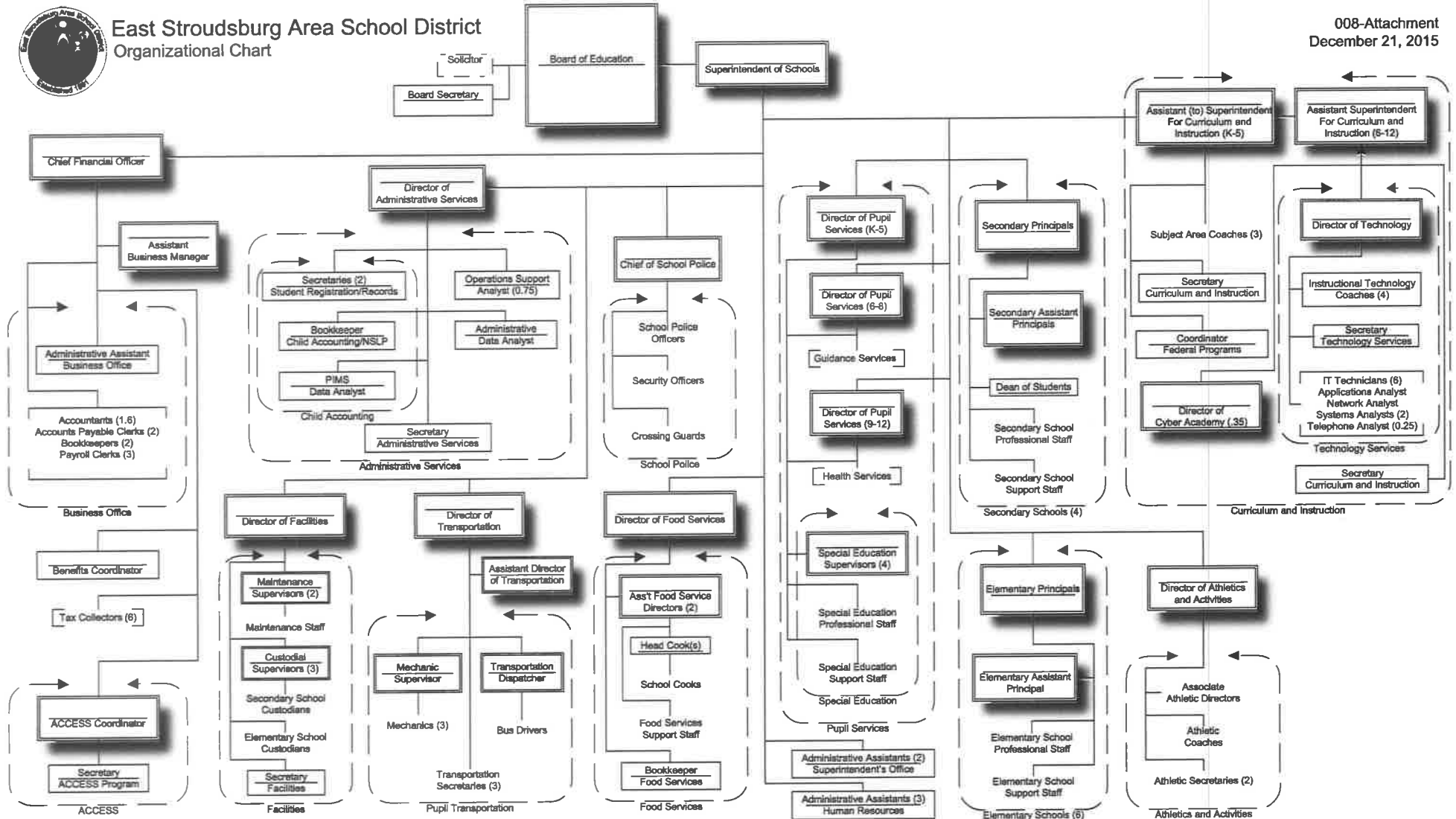




East Stroudsburg Area School District Organizational Chart

008-Attachment
December 21, 2015



**EAST STROUDSBURG AREA SCHOOL DISTRICT
INDEPENDENT CONTRACTOR/CONSULTANT AGREEMENT**

THIS AGREEMENT is made this 14th day of December, 2015, by and between:

EAST STROUDSBURG AREA SCHOOL DISTRICT (the "District") with its principal office located at 50 Vine St. East Stroudsburg, PA 18301

AND

Debra Ballinger (the "Contractor")

In consideration of the mutual agreements contained in this document, the parties, intending to be legally bound, agree as follows:

1. Nature of Position

- (a) District will engage Contractor and Contractor will accept such engagement as is outlined in Schedule A and will undertake and perform such duties and services as are set forth in Schedule A and as may reasonably be further assigned to him/her by the Board of School Directors or by its Superintendent, or her/his designee.
- (b) Contractor will be engaged as an independent contractor and not an employee of the District and, except as otherwise provided in Schedule A, will determine his/her own method of operation in accomplishing such tasks as may be assigned. Contractor will not be entitled to receive any compensation, commissions or benefits other than those expressly provided in this Agreement.

2. Scope of Duties

- (a) Contractor shall provide contracted services as outlined in Schedule A.
- (b) Contractor certifies that he/she has no outstanding agreement or obligation that conflicts with any of the provisions of this Agreement, or that would preclude Contractor from complying with the provisions hereof.

3. Breach of Agreement

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43rd Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or controversy arising out of or relating to any interpretation, construction, performance or breach of this Agreement

SCHEDULE A

Description of Service to be performed (be specific):

All-day FitnessGram In-Service workshop, October 12, 2015, at East Stroudsburg Senior High School South. (Staff Development Day)

Workshop covered computer software introduction, instruction on use of test protocols, Activity gram and Activity Log, along with the philosophy and principles and concepts of FitnessGram, the President's Youth Fitness Program and Goal Setting.

Location of Services:

East Stroudsburg Senior High School South

Effective Date:

October 12, 2015

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ _____
Time (Days/Hour/Other): _____
Total Cost: \$ _____

b) Fixed Rate: \$ 500.00

c) Are expenses included? YES NO
If no, please itemize:

Budget Code: 10-2271-324-000-30-00-04

Department: Staff Development Secondary Training

District Initiator: _____

Authorization for Payment: _____ Date: _____

EAST STROUDSBURG AREA SCHOOL DISTRICT
Independent Contractor Agreement

To be used when contracting with an out of District consultant or contractor for professional services

THIS AGREEMENT is made this 22nd day of October, 2015, by and between:

EAST STROUDSBURG AREA SCHOOL DISTRICT (the "District") with its principal office located at 50 Vine St. East Stroudsburg, PA 18301

AND

Dr. Ryan Kelly the "Contractor") of 4005 Franklin Court, Chester Springs, PA 19425

In consideration of the mutual agreements contained in this document, the parties, intending to be legally bound, agree as follows:

1. Nature of Position

- (a) District will engage Contractor and Contractor will accept such engagement as is outlined in Schedule A and will undertake and perform such duties and services as are set forth in Schedule A and as may reasonably be further assigned to him/her by the Board of School Directors or by its Superintendent, or her/his designee.
- (b) Contractor will be engaged as an independent contractor and not an employee of the District and, except as otherwise provided in Schedule A, will determine his/her own method of operation in accomplishing such tasks as may be assigned. Contractor will not be entitled to receive any compensation, commissions or benefits other than those expressly provided in this Agreement.

2. Scope of Duties

- (a) Contractor shall provide contracted services as outlined in Schedule A.
- (b) Contractor certifies that he/she has no outstanding agreement or obligation that conflicts with any of the provisions of this Agreement, or that would preclude Contractor from complying with the provisions hereof.

3. Breach of Agreement

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43rd Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or controversy arising out of or relating to any interpretation, construction, performance or breach of this Agreement

4. Notices

SCHEDULE A

Description of Service to be performed (be specific):

The Composer agrees to write a New Composition for the Organization, and to abide by the instrumentation, duration and timetable set forth here, as well as by any other artistic or practical parameters specified in this document.

The New Composition shall:

- a. Be approximately 3 minutes long;
- b. Be scored for "Easy SATB" chorus with piano. The choice to score for additional accompanying instruments is left to the Composer's discretion;
- c. Set a text by John Ruskin from The Seven Lamps of Architecture, as adapted by the Composer
- d. Include on the title page or first page of music the Composer's name, commission inscription, and copyright information. This information shall appear on the score delivered to the Organization and on all published editions of the score.

Location of Services:

- 1. Composing the commission piece will occur at a location to be selected by the composer. He will not have to be on site for this to occur.
- 2. Rehearsals and concert will take place at the auditorium in High School North and in room 121 in Lehman Intermediate School.

Effective Date:

The composer will be present at the following rehearsals.

May 9, 2016 at Lehman Intermediate School, from 2:30 p.m.-5:00 p.m.

May 10, 2016 at Lehman Intermediate School, from 2:30 p.m.-5:00 p.m.

The composer will be present at the world premiere on May 10, 2016 at Lehman Intermediate School, at 7:00 p.m.

The Organization shall provide the Composer a commission inscription by January 4, 2016.

The Composer shall deliver one complete score of the New Composition, in digital PDF format, to the Organization no later than February 1, 2016.

The Composer shall deliver supporting materials such as program notes, press photograph, and bio to the Organization no later than April 4, 2016.

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ _____

Time (Days/Hour/Other): _____

Total Cost: \$ _____

b) Fixed Rate: \$ 1,450 _____

c) Are expenses included? YES NO

If no, please itemize:

Budget Code: Lehman Crew (Special Activity Fund)

Department: Vocal Music

District Initiator: Hillary Beal

Authorization for Payment: _____ Date: _____

Purchase Order # _____



INFORMED CONSENT
AND AUTHORIZATION FOR
MMTA EVALUATION SERVICES

421A North Bethlehem Pike • Ambler, PA 19002
215.643.5585 • mmtaslp@gmail.com • www.mmtaspeech.

A speech-language evaluation for the East Stroudsburg Area School District's student, Evan Reyes, has been scheduled at Medley & Mesaric Therapy Associates, LLC (MMTA) on December 14, 2015 at the request of the student's family. Your initials with each point of this informed consent and authorization for services indicate that The District agrees to that point. Please be aware that a copy of this contract will be sent to the family so they, too, will understand the points within.

_____ **Background Documentation.** An important part of evaluating a student's communication is understanding how his or her speech, language, and social skill have developed in the past, and the concerns raised by his educational and therapeutic team. For _____ background information was provided by a mixture of _____ mother (demographic information and consent forms) and _____ attorney (recent IEP, RR, cognitive, educational, and speech-language testing with some additional background information). ***Your initials indicate that The District accepts that these are our sources of information for the evaluation.***

_____ **Guardianship.** Should the student have a guardian other than his/her parent, or if assignment of custody is sole to one parent, MMTA needs to be informed of this situation. ***Your initials indicate that you have provided documentation of guardianship in the event of non-parental or sole guardianship.***

_____ **Allergies.** Your initials indicate that you have alerted MMTA of food or environmental allergies of which we should be aware. Even so, we will not give your student a snack without speaking to a guardian.

_____ **Motivators.** Testing can be long, boring, and hard for students, despite our efforts to make it fun. If there are things that would be motivating for your student, please let us know, or send them with him/her!

_____ **Reports.** The reports we complete from testing are lengthy and complex. They typically take 90 days to complete. Please take this into consideration when planning IEP and hearing dates. Your evaluator is unlikely to be able to provide a report in a shorter period of time, and asking for a summary or preliminary note will put the evaluator further behind, and so will be billed as an additional fee. Please note: evaluators are able to write measurable IEP objectives, but this will be a separate fee, and a separate document *only after the completion of the report*. **A final copy of the report will be sent to both The District and to the family.**

_____ **Payment.** The cost of the evaluation is \$2300. This includes testing, a comprehensive written report, and an hour-long school observation (travel beyond 20 miles from the MMTA office will be billed in addition to the \$2300, at \$140/hr). **In order for MMTA to evaluate a student as part of an IEE, or otherwise at the request of a school district, we require written confirmation/agreement to our evaluation fee, and to the other stipulations in this document.** The appropriate administrator's signature on this form will suffice, or MMTA can enter into a contract of the District's writing. The full amount of \$2300 (plus additional cost of travel expenses for the school observation) will be due within 30 days of the District's receipt of the completed report, at which point a reminder will be sent to follow the bill that was included with this packet of information. ***Your initials indicate that The District will provide full payment within 30 days of receipt of the completed report.***

_____ **Phone and meeting charges.** MMTA clinicians will be happy to contact your staff or other professionals in the student's life in order to gain or to share information. This contact, however, beyond the school visit, is not considered part of the regular evaluation. Phone and face-to-face contact, as well as an interpretive conference/meeting (if requested), will be charged at \$140/hour beyond the \$2300 fee. To avoid this charge, consider having staff or private clinicians write a note containing their observations or concerns to include with the packet of background documentation.

_____ **Request for Predicted Test Battery.** Providing a list of tests that are likely to be given to a particular student will require a lengthy records review. The District will be charged a non-refundable \$250 records review fee that will be put towards the \$2300 evaluation fee, should the District decide to engage MMTA to complete the evaluation. Tests given on the day of the evaluation may change, based on the skills the student shows.

_____ **Confidentiality.** For your student's protection, MMTA staff will not talk about him or her by name or by defining characteristics with anyone beyond MMTA staff and District staff without his or her guardian's written consent (see form titled "Consent to Speak with Others on Your Child's Behalf").

_____ **Media.** We need the permission of your student's guardian in order to record portions of the evaluation for _____ and would like it for training other professionals. Please give _____ form "Consent for Audio/Video Recording" to the student's guardian/s; if we do not receive it by the day of testing, we will ask them to complete it in the office. ***If they do not consent, we will be unable to complete the language/play sample portion of the assessment.*** If they should decide to withdraw their permission in the future, we will ask that they call the office, and document withdrawal of their consent.

_____ **Reaching us.** To reach MMTA staff, please call our business line, listed on the above letterhead. Our office manager is typically in the office on Monday, Tuesday, and Thursday mornings. Clinicians are usually with clients, so there will not always be someone available to answer your call; please be patient as it may take us several days to get back to you, but we will do our best to be prompt. It is always helpful for us when you leave us a good time to call, and the best number at which to reach you.

Our pledge to you.

We, at MMTA, pledge to you that we will listen to your questions and concerns, and those of the child we evaluate, and will try to uncover the answers you need. We pledge to scour the information you bring us, and to integrate it into our analysis and recommendations. We promise to give an honest opinion based on our expertise about communication development and on what educational systems can reasonably provide, and to stand by our recommendations. We promise to make the testing as painless for your student as possible, and maybe even a little fun. Thank you for trusting us with this important work.

My signature, below, represents that I have reviewed the above information and indicates the consent of the school district I represent for _____ to participate in a communication evaluation at MMTA.
student name

District Administrator's Signature and Title

Date

School District _____

The Party Express DJs, LLC
500 Euclid Ave. Temple, PA 19560

Entertainment service agreement

Client: East Stroudsburg High School-South
Phone: 570-424-8500 ext. 20411
Contact: Debra, 279 No. Courtland St., East Stroudsburg, PA 18301
Date: 4/30/16
Contracted Time: 6:00 PM to 10:00 PM
Location: Stokesay Castle
Event: Prom with Club X Package

Disc Jockey attire for this event will be Casual ~~Shirt & Tie~~
 Tuxedo, Theme

If this information is correct and you are in agreement with all terms on pages two and three, please sign both copies of the agreement. Please keep the customer copy and associated pages.

Billing

Total amount for 4.0 hours of DJ service and extras: \$999

Retainer to reserve date: \$0
(Please mail retainer with agreement by 12/22/15)

Final balance: \$999
(Please pay final balance 14 days in advance)
{Please make check payable to: **The Party Express DJs**}

By signing this agreement, I agree to all terms set forth by the Party Express DJs


Customer Signature

Sean Shipper

www.thepartyexpressdjs.com Wireless: 610-451-2479

EAST STROUDSBURG AREA SCHOOL DISTRICT
Independent Contractor Agreement

To be used when contracting with an out of District consultant or contractor for professional services

THIS AGREEMENT is made this 18th day of November, 2015, by and between:

EAST STROUDSBURG AREA SCHOOL DISTRICT (the "District") with its principal office located at 50 Vine St. East Stroudsburg, PA 18301

AND

Dr. Kimberley Razzano (the "Contractor")

In consideration of the mutual agreements contained in this document, the parties, intending to be legally bound, agree as follows:

1. Nature of Position

- (a) District will engage Contractor and Contractor will accept such engagement as is outlined in Schedule A and will undertake and perform such duties and services as are set forth in Schedule A and as may reasonably be further assigned to him/her by the Board of School Directors or by its Superintendent, or her/his designee.
- (b) Contractor will be engaged as an independent contractor and not an employee of the District and, except as otherwise provided in Schedule A, will determine his/her own method of operation in accomplishing such tasks as may be assigned. Contractor will not be entitled to receive any compensation, commissions or benefits other than those expressly provided in this Agreement.

2. Scope of Duties

- (a) Contractor shall provide contracted services as outlined in Schedule A.
- (b) Contractor certifies that he/she has no outstanding agreement or obligation that conflicts with any of the provisions of this Agreement, or that would preclude Contractor from complying with the provisions hereof.

3. Breach of Agreement

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43rd Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or controversy arising out of or relating to any interpretation, construction, performance or breach of this Agreement

Description of Services to be performed (be specific):

- Health Education Curriculum Development for Physical Education, Grades K-12
- Wiggig & McTighe Understanding by Design Model
- PDE Standards Align System Document
- Assessment Development

Location of Services: East Stroudsburg Area School District

Effective Date: November 2015 - High School
December 2015 - Elementary/Intermediate School
February 2016 - K-12 Faculty
March 2016 - K-12 Faculty
April 2016 - K-12 Faculty

Professional Fee:

November 2015 - High School (\$500.00)
December 2015 - Elementary/Intermediate School (\$500.00)
February 2016 - K-12 Faculty (\$500.00)
March 2016 - K-12 Faculty (\$500.00)
April 2016 - K-12 Faculty (\$500.00)

a) Rate (Daily/Hourly/Other): \$ _____
Time (Days/Hour/Other): _____
Total Cost: \$ _____

b) Fixed Rate: \$ 2,500.00

c) Are expenses included? YES NO
If no, please itemize:

Budget Code: 10-1100-300-000-30-00-04

District Initiator: Dr. Thomas A. Lesniewski,
Assistant Superintendent for Curriculum & Instruction, Grades 6-12

Authorization for Payment: _____ Date: _____

Purchase Order # _____

EAST STROUDSBURG AREA SCHOOL DISTRICT
Independent Contractor Agreement

To be used when contracting with an out of District consultant or contractor for professional services

THIS AGREEMENT is made this day of November, 2015, by and between:

EAST STROUDSBURG AREA SCHOOL DISTRICT (the "District") with its principal office located at 50 Vine St. East Stroudsburg, PA 18301

AND

Rachel Stine (the "Contractor") of Support Staff Training

In consideration of the mutual agreements contained in this document, the parties, intending to be legally bound, agree as follows:

1. Nature of Position

- (a) District will engage Contractor and Contractor will accept such engagement as is outlined in Schedule A and will undertake and perform such duties and services as are set forth in Schedule A and as may reasonably be further assigned to him/her by the Board of School Directors or by its Superintendent, or her/his designee.
- (b) Contractor will be engaged as an independent contractor and not an employee of the District and, except as otherwise provided in Schedule A, will determine his/her own method of operation in accomplishing such tasks as may be assigned. Contractor will not be entitled to receive any compensation, commissions or benefits other than those expressly provided in this Agreement.

2. Scope of Duties

- (a) Contractor shall provide contracted services as outlined in Schedule A.
- (b) Contractor certifies that he/she has no outstanding agreement or obligation that conflicts with any of the provisions of this Agreement, or that would preclude Contractor from complying with the provisions hereof.

3. Breach of Agreement

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43rd Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):

Conducting "Take Time for Yourself" workshop for our support staff, providing a sampling of wellness strategies through meditation, yoga, nutrition and exercise.

Location of Services:

East Stroudsburg SOUTH High School / Old gym

Effective Date:

Tuesday, November 17, 2015 / 7:30am-3:00pm

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ _____
Time (Days/Hour/Other): _____
Total Cost: \$ _____

b) Fixed Rate: \$ 350.00

c) Are expenses included? YES NO
If no, please itemize:

**Request has been made for
check to be sent to me as the
contractor is in the middle of relocating
residences
Thank you
Steve Zall*

Budget Code: 10-2270-300-000-30-00-04 Department: Prof. Development

District Initiator: Steve Zall

Authorization for Payment:  Date: 11.24.15

Purchase Order # _____

**EAST STROUDSBURG AREA SCHOOL DISTRICT
Independent Contractor Agreement**

To be used when contracting with an out of District consultant or contractor for professional services

THIS AGREEMENT is made this 9th day of December, 2015, by and between:

EAST STROUDSBURG AREA SCHOOL DISTRICT (the "District") with its principal office located at 50 Vine St. East Stroudsburg, PA 18301

AND

COLONIAL INTERMEDIATE UNIT 20 (the "Contractor").

In consideration of the mutual agreements contained in this document, the parties, intending to be legally bound, agree as follows:

1. Nature of Position

- (a) District will engage Contractor and Contractor will accept such engagement as is outlined in Schedule A and will undertake and perform such duties and services as are set forth in Schedule A and as may reasonably be further assigned to him/her by the Board of School Directors or by its Superintendent, or her/his designee.
- (b) Contractor will be engaged as an independent contractor and not an employee of the District and, except as otherwise provided in Schedule A, will determine his/her own method of operation in accomplishing such tasks as may be assigned. Contractor will not be entitled to receive any compensation, commissions or benefits other than those expressly provided in this Agreement.

2. Scope of Duties

- (a) Contractor shall provide contracted services as outlined in Schedule A.
- (b) Contractor certifies that he/she has no outstanding agreement or obligation that conflicts with any of the provisions of this Agreement, or that would preclude Contractor from complying with the provisions hereof.

3. Breach of Agreement

The Contractor and the District agree that Monroe County Magisterial District Court 43-2-02 and/or the Court of Common Pleas of the 43rd Judicial District, Monroe County, Pennsylvania shall have venue and jurisdiction over any dispute or

SCHEDULE A

Description of Service to be performed (be specific):

Colonial Intermediate Unit 20 will provide literacy coaching for the ESASD's Head Start partners to assist with school-readiness goals. Contract includes up to 16 days of literacy coaching and planning time.

Location of Services:

Head Start preschool classrooms at: Resica Elementary, Bushkill Elementary, and Middle Smithfield Elementary
and
Pocono Services for Families and Children
212 West 4th Street
East Stroudsburg, PA 18301

Effective Date: January 4, 2016 through May 24, 2016

Professional Fee:

- a) Rate (Daily/Hourly/Other): \$900.00 per day
- Time (Days/Hour/Other): up to 16 days
- Total Cost: Not to Exceed \$14,400.00

Budget Code: 10-1806-330-415-10-00-85 Department: Keystones to Opportunity Grant

District Initiator:


12/10/15

Authorization for Payment: _____ Date: _____

COLONIAL INTERMEDIATE UNIT 20
 A Regional Service Agency
 6 Danforth Drive
 Easton, Pennsylvania 18045-7899

CONTRACT FOR SERVICE
 (REVENUE GENERATING)

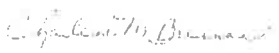
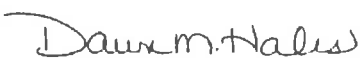
This contract is entered into by Colonial Intermediate Unit 20, 6 Danforth Drive, Easton, Pennsylvania 18045-7899 and East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, PA 18301, (570) 424-8500.

Colonial Intermediate Unit 20 will provide Literacy Coaching to assist with school readiness goals. This training will be provided for East Stroudsburg's Head Start Partners as a part of their work with the Keystones to Opportunity Grant.

The fee for this service is \$900.00 per day, for up to 16 days. This contract shall not exceed \$14,400.00 and will be in effect from January 4, 2016 through May 24, 2016.

East Stroudsburg Area School District will be billed for services rendered by Colonial Intermediate Unit 20.

The signed contract must be returned to Mr. Jon Wallitsch, Director of Fiscal Affairs, at the Intermediate Unit Office.

	12 / 09 / 2015		
Dr. Charlene M. Brennan Executive Director	Date	East Stroudsburg Area School District Superintendent	Date
	12 / 10 / 2015		
Mrs. Dawn M. Hales Secretary to the Board	Date	Federal ID Number	

To comply with Federal laws, State laws, and State Department of Education regulations concerning equal rights and opportunities and to assure those within our Intermediate Unit, the Colonial Intermediate Unit 20 declares itself to be an equal rights and opportunities agency. As an equal rights and opportunities agency, it does not discriminate against individuals or groups because of race, color, national origin, religion, age, sex and disabilities as defined by law. The Intermediate Unit's commitment to non-discrimination extends to students, employees, prospective employees, and the community.

Successful performance and affirmative action program efforts will provide positive benefits to the Intermediate Unit through fuller utilization and development of previously underutilized human resources. Coordinator of Title IX, Section 504 and ADA is The Director of Human Resources and Research Services, Colonial Intermediate Unit 20, 6 Danforth Drive, Easton, PA 18045, (610) 515-6405, TDD-TTY Hearing Impaired (610) 252-3786

46

Print Trip Report

Trip ID 6332

Booked By

Booked By LaBar, Keith
Email Keith-LaBar@esasd.net
Phone 570-588-4420 Ext 2106

Pager
Cellular 570-350-1451

Booking Details

Trip Name ACDA Eastern Division Honor Choir
Status Approved
Trip State Inactive
Created Date 11/18/2015 1:41:00 PM

Location ES High School-North
Organization Chorus (N)
Trip Destination Boston, MA
Trip Type Round Trip

Trip Package

Trip Departure Date Time 2/10/2016 8:00:00 AM

Trip Return Date Time 2/13/2016 10:00:00 PM

Driver Departure Time

Driver Return Time

Participant Drop Off Time

Participant Pick Up Time

Destination Arrival Date Time

Destination Departure Date Time

Driver Start Location

Driver End Location

Participant Drop Off Location

Participant Pick Up Location

Estimated Round Trip Mileage 0

Trip Contact

Name LaBar, Keith
Email Keith-LaBar@esasd.net
Phone 570-588-4420 Ext 2106

Pager
Cellular 570-350-1451

Attendees

Faculty Keith LaBar

Supervising Adults

Number of students 4

Cost per student \$0.00

Number of adults 1

Cost per adult \$0.00

Totals Attendees 5

Categorization

Budget Code

Budget Code Description

Recommended Min Age 0

Recommended Max Age 0

Educational Objective These students auditioned last summer and were selected as part of the American Choral Directors Honor Choir Eastern Division. They will rehearse with students from up and down the eastern portion of the US and then put on a concert for the conference

Notes

Special Needs and/or Trip Requirements The students will provide their own transportation. Parents are transporting per Keith's email 11/20/2015.
Driving Directions

Required Services

Transportation Type Charter Bus

Trip ID 6376

Booked By

Booked By Clogg, Katye

Email Katye-Clogg@esasd.net

Phone 424-8430 x1103

Pager

Cellular 570-460-8751

Booking Details

Trip Name FMEA District Band

Status Approved

Trip State Inactive

Created Date 12/9/2015 7:20:00 PM

Location ES High School-South

Organization Instrumental (S)

Trip Destination North Schuylkill High School

Trip Type One Way

Trip Package

Trip Departure Date Time 1/28/2016 7:30:00 AM

Driver Departure Time

Participant Drop Off Time

Destination Arrival Date Time

Driver Start Location

Driver End Location

Participant Drop Off Location

Participant Pick Up Location

Estimated Round Trip Mileage 0

Trip Contact

Name Clogg, Katye

Name Katye

Email Katye-Clogg@esasd.net

Pager

Phone 424-8430 x1103

Cellular 570-460-8751

Attendees

Faculty Katye Clogg, Paul Bakner

Supervising Adults

Number of students 14

Cost per student \$0.00

Number of adults 0

Cost per adult \$0.00

Totals Attendees 14

Categorization

Budget Code

Budget Code Description

Recommended Min Age 0

Recommended Max Age 0

Educational Objective Travel to North Schuylkill High School for start of FMEA District 10 Band Festival

Notes

Special Needs and/or Trip Requirements Need to leave at 7:30 to ensure an arrival around 9am for directors meeting and re-auditions. Can meet behind the school by the tennis courts instead of out front(?)

Driving Directions

Required Services

Transportation Type School Bus

Print Trip Report

Trip ID 6350

Booked By

Booked By souffrant, Fabiola

Email fabiola-souffrant@esasd.net

Phone 421-1905

Pager

Cellular

Booking Details

Trip Name Historical Philadelphia/George Washington

Status Approved

Trip State inactive

Created Date 12/2/2015 11:24:00 AM

Location Middle Smithfield Elementary

Organization Middle Smithfield Elementary

Trip Destination Philadelphia, PA

Trip Type Round Trip

Trip Package

Trip Departure Date Time 5/19/2016 7:00:00 AM

Trip Return Date Time 5/19/2016 7:00:00 PM

Driver Departure Time

Driver Return Time

Participant Drop Off Time

Participant Pick Up Time

Destination Arrival Date Time

Destination Departure Date Time

Driver Start Location

Driver End Location

Participant Drop Off Location

Participant Pick Up Location

Estimated Round Trip Mileage 0

Trip Contact

Name souffrant, Fabiola

Email fabiola-souffrant@esasd.net

Phone 421-1905

Pager

Cellular 570-688-5214

Attendees

Faculty Fabiola Souffrant

Supervising Adults Parent Chaperones

Number of students 90

Cost per student \$40.00

Number of adults 30

Cost per adult \$50.00

Totals Attendees 120

Categorization

Budget Code

Budget Code Description

Recommended Min Age 0

Recommended Max Age 0

Educational Objective To experience the historical significance of downtown Philadelphia and George Washington's Crossings. Students will learn the history of our country and the important part Pennsylvania played in its development.

Notes

Special Needs and/or

Trip Requirements

Driving Directions

Required Services

Transportation Type Charter Bus

**East Stroudsburg Area School District
2015-2016 School Calendar**

Approved: February 23, 2015
December 21, 2015

July 2015

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

3 - Independence Day Holiday* (District Closed)

January 2016

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18 [▲]	19	20	21	22	23
24	25	26	27	28	29	30

1 - New Year's Holiday* (District closed)
18 - Martin Luther King Jr. Day (District closed)[▲]
22 - 9-12 Curriculum planning (Act 80 day)
22 - K-8 Staff development (Act 80 day)

August 2015

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

18 - School bus driver orientation
19 - New teacher induction
20 - New teacher induction
25 - K-12 teacher in-service (First teacher day)
26 - K-12 teacher in-service
27 - K-12 staff development (Act 80 day)
31 - First student day

February 2016

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15 [▲]	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

15 - Presidents' Day Holiday (District closed)[▲]

September 2015

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

4 - Labor Day Holiday (Offices closed)
7 - Labor Day Holiday (District closed)

March 2016

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 [▲]	25	26
27	28 [▲]	29	30	31		

7 - K-12 Parent/teacher conferences (Act 80 day)
7 - School bus driver in-service
24 - Spring Recess (Offices closed)[▲]
25 - Good Friday (District closed)
28 - Spring Recess (Offices closed)[▲]

October 2015

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

12 - K-8 staff development (Act 80 day)
12 - 9-12 Parent/teacher conferences (Act 80 day)

April 2016

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November 2015

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

16 - 9-12 Staff development (Act 80 day)
16 - K-8 Parent/teacher conferences (Act 80 day)
17 - School bus driver in-service
17 - 9-12 Staff development (Act 80 day)
17 - K-8 Parent/teacher conferences (Act 80 day)
26 - Thanksgiving Holiday (District closed)
27 - "Friday After Thanksgiving" Holiday (District closed)
30 - "Monday After Thanksgiving" Holiday (District closed)

May 2016

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

27 - K-12 Early dismissal Curriculum planning (Act 80)
Last student day
30 - Memorial Day Holiday (District closed)
31 - K-5 Curriculum planning (Act 80 day)
31 - 8-12 Staff development (Act 80 day)

December 2015

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

24 - "Last Regular Workday Before Christmas" Holiday (District closed)
25 - Christmas Holiday* (District closed)
28 - Winter Recess (Offices closed)
29 - Winter Recess (Offices closed)
30 - Winter Recess (Offices closed)
31 - New Year's Eve Holiday* (District closed)

June 2016

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

1 - K-12 Teacher in-service
2 - K-12 Teacher in-service (Last teacher day)

Legend

	Late start		Early dismissal(s)		Non-school day		First student day		Last student day
	Inclement weather closing				Contract Holiday		First teacher day		Last teacher day
	Emergency closing				Regular school day		Original first student day		Original last student day

* - These holidays in accordance with 5 U.S.C. 8103. All holidays designated in accordance with 24 PS 15-1502.

▲ - These days may become regular school days by official Board action during any month preceding their occurrence.

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A STUDENT ACTIVITY

1. NAME OF ORGANIZATION: Gay Straight Alliance
2. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)
To encourage tolerance for all students regardless of sexual identity
3. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)
Students will be able to: create PSAs to promote tolerance for all students; discuss various topics regarding the LGBT community; safe space for students of all sexual identity and those concerned with acceptance
4. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.) Meetings will be held on the second and fourth Tuesdays of the month; grade level representatives will be elected to help with discussions; all students will participate with discussions and PSAs.
5. FUNDRAISING:
 - a. Will this organization raise funds? Yes No
 - b. If "yes", briefly describe typical fund-raising activities and who will be involved.

6. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)

7. FINANCIAL DEPENDENCE:
 - a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes No
 - b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.



8. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)

Date Submitted: 17 November 2015

Submitted by: Jill L. Greenwood

Signature:

Principal:

REQUEST TO ESTABLISH A STUDENT ACTIVITY

- 1. NAME OF ORGANIZATION: JT Lamber Chapter of the National Junior Honor Society
- 2. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)
The purpose of this chapter shall be to create enthusiasm for scholarship, to stimulate a desire to render service, to promote leadership, to develop character, and to encourage good citizenship in the students of JT Lambert Intermediate School.
- 3. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)
Students will be able to participate in various service learning projects as well as be recognized for their positive accomplishments.
- 4. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.) The officers of the chapter shall be president, vice president, secretary, and treasurer. Student officers shall be elected at the last meeting of each school year.
- 5. FUND RAISING:
 - a. Will this organization raise funds? Yes No
 - b. If "yes", briefly describe typical fund-raising activities and who will be involved.
Family Night's, Holiday treats, etc.
- 6. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)
The funds will go towards the induction ceremonies, annual charter fee and end of year recognitions.
- 7. FINANCIAL DEPENDENCE:
 - a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes No
 - b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.
The induction ceremonies and end of year recognitions will require the use of the school building and possible the equipment.
- 8. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)
The advisor and treasure will be responsible for the funds. The members of NJHS have to vote on how money is spent.

Date Submitted: 11/20/15

Submitted by: Kendal Askins

Signature: Kendal Askins

Principal: Heather A. Pigerato

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A SPECIAL ACTIVITY

- 1. NAME OF ORGANIZATION: Tech. Ed. Club
- 2. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)
To supplement the Tech. Ed. program through the sale of student projects.
- 3. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)
Extra funds will be available for the purchase of supplies and equipment for Tech. Ed. student use.
- 4. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.) Tech. Ed. department chair and members of the department will oversee in coordination with the principal.
- 5. FUND RAISING:
 - a. Will this organization raise funds? Yes No
 - b. If "yes", briefly describe typical fund-raising activities and who will be involved.
Project money collection.
- 6. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)
To update technology within the department and provide additional supplies that might not be provided for in the Tech. Ed. Dept. budget.
- 7. FINANCIAL DEPENDENCE:
 - a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes No
 - b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.

- 8. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)
The Tech. Ed. Department members in coordination with the principal.

Date Submitted: 12/1/15

Submitted by: Craig Long

Signature: _____

Principal: Catillo

EAST STROUDSBURG AREA SCHOOL DISTRICT

REQUEST TO ESTABLISH A SPECIAL ACTIVITY

1. NAME OF ORGANIZATION: MSE Price Chopper Fund Account
2. PURPOSE OR OBJECTIVE: (Briefly describe why this organization is being formed.)
For distribution of funds acquired through a contest
3. BENEFIT: (Briefly describe how the students/district will benefit from the establishment of this organization.)
Students will benefit from additional monies set forward to defray field trip expenses, as well as other student needs.
4. LEADERSHIP: (Briefly describe how this activity will be organized, how it will be run and whether the officers will be elected or appointed.) This money was a cash reward received from Price Chopper for winning a contest.
5. FUND RAISING:
 - a. Will this organization raise funds? Yes No
 - b. If "yes", briefly describe typical fund-raising activities and who will be involved.

6. USE OF FUNDS: (Briefly describe how these funds will be used to benefit the students or the district.)
Funds will be used to benefit student activities.
7. FINANCIAL DEPENDENCE:
 - a. Will this organization require any financial assistance or facilities and equipment to be provided by the General Fund? Yes No
 - b. If "yes", briefly describe the assistance needed and whether it is a continuing, year-to-year need.

8. FINANCIAL RESPONSIBILITY: (Briefly describe who will be responsible for these funds and how fund-raising, expenditure and/or transfer decisions will be made)
This account will be overseen by Mr. Baker, and the funds will distributed on an as need basis as for assistance in field trip expenses and other student activities.

Date Submitted: 12/2/15

Submitted by: Dave Baker

Signature: _____

Principal: _____



**Program of Studies
2016-2017
CHANGES**

Table of contents will be updated upon School Board Approval

Added to Math Department

Algebra 1 Keystone Project Based Assessment (PBA)

Grade 11, 12

.5 credit

This course is designed to monitor and assist students in the completion of the Pennsylvania Department of Education Algebra 1 Keystone Project Based Assessments (PBA). Students that did not score proficient on the Algebra 1 Keystone Exams will be enrolled in this course and need to complete the PBA as a graduation requirement. **Per current PDE recommendation, PBA Algebra 1 will not be offered until the 2017-2018 school year.**

Added to English Department

Literature Keystone Project Based Assessment (PBA)

Grade 11, 12

.5 credit

This course is designed to monitor and assist students in the completion of the Pennsylvania Department of Education Literature Keystone Project Based Assessments (PBA). Students that did not score proficient on the Literature Keystone Exams will be enrolled in this course and need to complete the PBA as a graduation requirement. **Per current PDE recommendation, PBA Literature will not be offered until the 2018-2019 school year.**

SAT Verbal Prep (Change reflects the redesigned SAT)

This 45-minute elective is designed to instruct sophomores and juniors in skills and techniques to apply on the verbal sections of the PSAT and SAT. The course includes a study of vocabulary, both through word lists and through practice with prefixes, suffixes, root words, and word origins as useful tools to decode words. The students will also develop critical reading skills through practice of passage-based questions requiring students to cite specific evidence to support their answer choice. The 50 minute timed essay on the SAT requires students to evaluate an existing argument through analysis and presentation of evidence and students will complete several practice essays to prepare for this section. Students will also review key grammatical concepts to apply in solving passage-based grammar application questions.

**Added to Science Department
Biology Keystone Project Based Assessment (PBA)**

Grade 11, 12

.5 credit

This course is designed to monitor and assist students in the completion of the Pennsylvania Department of Education Biology Keystone Project Based Assessments (PBA). Students that did not score proficient on the Biology Keystone Exams will be enrolled in this course and need to complete the PBA as a graduation requirement. **Per current PDE recommendation, PBA Biology will not be offered until the 2018-2019 school year.**

Removed:

Page 3

Graduation Project

Business Education Department:

College Notetaking

English Department

Public Speaking II Honors

Guidance Department

Pages 48-51: College Planning in order to add the MCTI Program of Studies in its entirety.

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS
TITLE: EXEMPTION FROM INSTRUCTION
ADOPTED: August 19, 2002
REVISED: December 21, 2015

105.2. EXEMPTION FROM INSTRUCTION	
1. Purpose	The purpose of this policy is to comply with the requirement of the State Board of Education that school districts adopt policies that assure parents the right to have their children excused from specific instruction which conflicts with their religious beliefs.
2. Authority Title 22 Sec. 4.4, 11.7	The Board adopts this policy to ensure that parents have the right to have their children excused from specific instruction that conflicts with their religious beliefs.
3. Definitions	As used in this policy, the phrase specified instruction means identifiable elements of instruction by the teacher. It does not include required reading or academic standards.
4. Guidelines	<p>The rights granted by this policy are granted to parents/guardians of students enrolled in this school district where the students are under the age of eighteen (18) and to the students themselves when the student is eighteen (18) or over, unless the student is incapable of making the decision due to a disability.</p> <p>The school district shall excuse any student from specific instruction as defined in this policy upon satisfaction of and subject to the following conditions:</p> <ol style="list-style-type: none"> 1. To assist the school district in ensuring that the student is excused from the correct specific instruction, the request must be made in writing and must detail the <u>specific</u> instruction with respect to which the student is to be excused. 2. The written request to be excused shall be sent by the qualifying parent/ guardian or student to the school principal who will distribute copies as follows: <ol style="list-style-type: none"> a. One copy shall be retained in the student's permanent school records. b. One copy shall be kept by the school principal. c. One copy shall be submitted to the teacher(s) from whose instruction the student is to be excused.

<p>Pol. 102, 217</p>	<p>3. It shall not be the responsibility of the school district or any of its employees to ensure that the student exercises his/her right to be excused in accordance with a parental request. It shall be the responsibility of the student to request permission to leave class when the specific instruction objected to is presented. When the student seeks to be excused, the teacher shall excuse the student if the teacher or principal has a copy of the written request and the written request adequately describes the specific information.</p> <p>4. The written request must contain a statement that the specific instruction described in the written request conflicts with the religious beliefs of the student or of the parents/guardians.</p> <p>5. The parent/guardian and/or student shall designate on the request to be excused replacement educational activities in which the student shall engage during the time the student is excused. The only permissible educational activity for this purpose shall be in the nature of replacement instruction that is consistent with the goals set for the course and that does not require provision of any extra resources by the school district.</p> <p>6. The school principal shall determine where the student shall report during the time the student is excused.</p> <p>7. All students excused from specific instruction shall be required to achieve the academic standards established by the school district as are necessary for graduation.</p>
<p>SC 1523</p>	<p><u>Dissection</u></p> <p>The science department has a dissection policy that encourages students to participate in dissection activities; however, alternatives are available upon written request for students who do not want to dissect.</p> <p>References:</p> <p>School Code 24 P.S. Sec. 1523</p> <p>State Board of Education Regulations 22 PA Code Sec. 4.4, 11.7</p> <p>Board Policy 102, 217</p>

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS

TITLE: ADOPTION OF TEXTBOOKS

ADOPTED: August 19, 2002

REVISED: December 21, 2015

108. ADOPTION OF TEXTBOOKS	
<p>1. Purpose SC 508, 801, 803 Pol. 006</p>	<p>It is the responsibility of the Board to adopt all textbooks used as part of the educational program of this school district. The Board shall establish a planned cycle of textbook review and replacement.</p>
<p>2. Definition</p>	<p>Textbooks shall be defined as the books used as the basic source of information in the planned instruction.</p>
<p>3. Delegation of Responsibility SC 508, 803 Pol. 006</p>	<p>The Superintendent shall be responsible for the selection and recommendation of textbooks for Board consideration. No adoption or change of textbook shall be made without his/her recommendation except by a two-thirds vote of the Board.</p>
<p>4. Guidelines Pol. 105.1</p>	<p>The Superintendent or designee shall establish administrative regulations for reviewing, evaluating and selecting textbooks. .</p> <p>A list of all Board approved textbooks used in the district shall be prepared and maintained by the Superintendent or designee and shall be made available to Board members, district staff, students, parents/guardians and community members.</p> <p>References:</p> <p>School Code 24 P.S. Sec. 508, 801, 803, 807.1</p> <p>Board Policy – 000, 006, 105.1, 610</p>

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS

TITLE: INSTRUCTIONAL SUPPLIES

ADOPTED: August 19, 2002

REVISED: December 21, 2015

110. INSTRUCTIONAL SUPPLIES	
<p>1. Authority SC 801</p>	<p>It shall be the policy of the Board to supply each staff member and student with the supplies and equipment that are deemed necessary for implementation of the approved instructional program.</p> <p>The Board may require that students provide certain supplies for participation in extracurricular activities.</p>
<p>2. Guidelines Title 22 Sec. 12.11</p>	<p>When individualized and nonreusable clothing or equipment is necessary for reasons of safety or health, students shall be required to provide their own clothing or equipment, which shall meet standards set by the school. Such standards shall be reasonably related to considerations of safety, health and protection of property.</p> <p>When students prepare useful items they are permitted to keep, they shall pay the school district the cost of the materials used. When policy guidelines impose a financial hardship on a student, the school district will assume the cost.</p>
<p>3. Delegation of Responsibility</p>	<p>The Superintendent shall implement procedures to assure that no student is denied participation in the school program for financial reasons and to guard the privacy of each student.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 801</p> <p>State Board of Education Regulations – 22 PA Code Sec. 12.11</p>

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS

TITLE: LESSON PLANS

ADOPTED: August 19, 2002

REVISED: December 21, 2015

111. LESSON PLANS	
<p>1. Authority SC 510</p>	<p>To ensure continuity of instruction, the Board requires professional staff members to develop and maintain daily lesson plans.</p>
<p>2. Delegation of Responsibility</p>	<p>To facilitate more effective instruction, lesson plans must be prepared a minimum of three (3) days in advance. Plan books will be inspected and must conform to the guidelines established by the school principal.</p> <p>Teachers shall make thorough preparation for all daily lessons and shall prepare written or electronic plans reflecting such preparation.</p> <p>Teachers are to provide adequate directions for substitutes; the purpose of which shall be to continue the ongoing program or provide a meaningful educational alternative that relates to the subject area.</p> <p>Plan books must remain in the teacher's desk overnight to be available to substitute teachers at all times.</p>
<p>3. Guidelines</p>	<p>Guidelines for implementation of this policy shall include:</p> <ol style="list-style-type: none"> 1. The format for lesson plans shall be decided at the building level. 2. While teachers are required to be thoroughly prepared for each daily lesson, plans may be prepared for each lesson or on a long-term basis, i.e. unit of work, whichever is most appropriate. 3. Material to be used in a lesson, such as duplicated material and audiovisual resources, may serve as an integral part of the plan. 4. Lesson plans for individualized programs should reflect a general overview and purpose of the instructional program; individual student records may serve as an integral part of the lesson plan. <p>References:</p> <p>School Code – 24 P.S. Sec. 510</p>

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EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: PROGRAMS

TITLE: GUIDANCE PROGRAM

ADOPTED: August 19, 2002

REVISED: August 21, 2006
December 21, 2015

<p>1. Purpose</p> <p>Title 22 Sec. 4.34</p>	<p style="text-align: center;">112. GUIDANCE PROGRAM</p> <p>The Board acknowledges that students at all stages of growth and development exhibit needs that sometimes can be met through a formal guidance program. In response to these needs, the guidance program must be designed to meet a wide range of both academic and social/emotional issues that confront today's students. Therefore, both academic and personal counseling are appropriate roles for the school counselors, and formal programs may be structured to provide both prevention and intervention support to students. The counseling program may also serve as an assessment/referral system for students in need of additional care or long-term therapy through community agencies.</p> <p>School guidance services are an important part of the school program, consisting of coordinated plan involving pupils, parents and all members of the professional staff, as well as numerous specialists. The counselor plays a major role in developing and implementing a plan of guidance.</p> <p>Objectives of the school guidance program concern the educational, emotional and social development of all students in relation to their total school experience.</p> <p>The program promotes student development of positive self-awareness and successful coping skills by assisting students in making decisions and changing behavior.</p> <p>The school counseling program promotes success through a focus on academic achievement, prevention and intervention activities, advocacy and social/emotional and career development. The program also provides individual or group counseling, support intervention programs for at-risk students, and crisis intervention when appropriate and feasible.</p> <p>A guidance counseling program is an integral part of the instructional program of the schools of the school district. Such a program can:</p> <ol style="list-style-type: none">1. Assist students in achieving their optimum potential.2. Enable students to significantly benefit from the offerings of the instructional program.3. Identify intellectual, emotional, social and physical needs.4. Aid students in recognizing options and making choices in vocational and
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112. GUIDANCE PROGRAM – Pg. 2

	<p>academic educational planning.</p> <p>5. Assist students in identifying career options consistent with their abilities and goals.</p>
<p>2. Authority Title 22 Sec. 4.34, 12.41</p>	<p>6. Help students learn to make their own decisions and to solve problems independently.</p> <p>7. Help to coordinate a system for identification of learning problems.</p> <p>The Board directs that a program of guidance and counseling shall be offered to students that involves the coordinated efforts of all staff members, under the professional leadership of certificated guidance and counseling personnel.</p>
<p>3. Delegation of Responsibility</p>	<p>The Superintendent or designee shall implement a guidance program that serves the needs of students.</p> <p>The counselor shall serve as a resource person for students, parents, teachers and administrators, helping to meet the developmental needs of students.</p>
<p>4. Guidelines</p> <p>Title 22 Sec. 12.16</p> <p>Pol. 103, 103.1</p>	<p>The school district’s program of guidance counseling shall:</p> <ol style="list-style-type: none"> 1. Be an integral part of the instruction program at all levels of the school district. 2. Involve staff members at every appropriate level. 3. Honor the individuality of each student. 4. Be coordinated with services provided by locally available social and human services agencies. 5. Cooperate with parents/guardians and address their concerns for the development of the student. 6. Be available equally to all students. 7. Establish a referral system that utilizes resources offered by the school and community, guards the privacy of the student, and monitors the effectiveness of such referrals. <p>References:</p> <p>State Board of Education Regulations – 22 PA Code Sec. 4.34, 12.16, 12.41 Board Policy – 103, 103.1, 146</p>

EAST
STROUDSBURG
AREA
SCHOOL DISTRICT

SECTION: PROGRAMS

TITLE: INDEPENDENT STUDY

ADOPTED: August 19, 2002

REVISED: August 21, 2006
December 21, 2015

118. INDEPENDENT STUDY

1. Purpose

The Board shall consider the approval of a course of independent study for a properly qualified student, as recommended by the Superintendent, on the condition that the student will demonstrate achievement of established academic standards as a result of participation in the independent study.

The purposes of independent study shall be to:

1. Extend the learning experience of the classroom.
2. Develop a student's judgment and self-reliance in the conduct of the learning experience.
3. Relate academic knowledge to the world of work and learning beyond the school.
4. Draw upon community resources as well as school resources for a student's educational program.
5. Include a greater variety of learning experiences within the educational program.
6. Identify and explore an area of particular interest.
7. Set personal learning goals and work toward achieving them, with appropriate staff guidance.
8. Learn to utilize various research tools and methods.

2. Authority
Title 22
Sec. 4.4

The Board shall approve each course of independent study and may designate the number of credits toward graduation to be awarded upon successful completion of each course, except that the Board reserves the right to assign no credit for an approved course.

Each course of independent study must meet the requirements of applicable laws and regulations.

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118. INDEPENDENT STUDY - Pg. 2

3. Delegation of Responsibility	<p>The building principal shall approve each student's request for a course of independent study.</p>
4. Guidelines	<p>The Superintendent shall develop procedures for implementing independent study which:</p> <ol style="list-style-type: none">1. Counsel students who apply for independent study.2. Develop specified, measurable instructional objectives and standards for each planned course of independent study.3. Assure that each student conducts study under appropriate staff guidance and supervision.4. Monitor the progress of each student.5. Certify the completion of each course of independent study based upon the original specified objectives.6. Prepare recommendations for Board approval of courses of independent study. <p>Recommendations for approval may include the qualifications of the student, objectives established for the course, description of the method of study and research to be undertaken, staff members assigned to advise the project, manner in which the project will be evaluated, and proposal for the number of credits to be awarded for the course.</p> <p>The Board directs that only those students shall be admitted to courses of independent study who provide evidence of academic proficiency, maturity of judgment, and staff recommendations.</p> <p>Independent study shall be limited to credit classes needed for graduation.</p> <p>Courses of independent study may not be limited to participation by a single student but may involve a group of students, subject to Board approval.</p> <p>All expenses for independent study shall be the responsibility of the parents or guardians.</p> <p>This policy shall not be applied to on-line courses taken in accordance with Board Policy No. 118.1.</p>

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS

TITLE: CURRENT EVENTS

ADOPTED: August 19, 2002

REVISED: December 21, 2015

119. CURRENT EVENTS	
1. Purpose	The Board believes that consideration of current events has a legitimate place in the educational program of the schools. Properly introduced and conducted, discussion of such events can help students learn to identify important issues, explore fully and fairly all sides of an issue, weigh carefully the values and factors involved, and develop skills for formulating and evaluating positions and opinions.
2. Definition	A current event is defined as a topic on which opposing points of view have been promulgated by responsible opinion and is not expressly enumerated in the course guide as content of the course of study.
3. Authority Pol. 106	<p>The Board shall permit the introduction and proper educational use of current events, provided that their use in the instructional program:</p> <ol style="list-style-type: none"> 1. Is related to the course's instructional goals and the students' level of maturity. 2. Does not tend to indoctrinate or persuade students to a particular point of view. 3. Encourages balanced presentations and open mindedness. 4. Is conducted in a spirit of scholarly inquiry. <p>When current events have not been specified in the course guide, the Board shall permit instructional use of only those issues that have been approved by the principal.</p> <p>The Board recognizes that some deviation from the assigned course guide is necessary in the free exchange of the classroom. However, the Board specifies for the guidance of the Superintendent and staff that any discussion of current events in the classroom shall be conducted in an unprejudiced and dispassionate manner and shall not disrupt the educational process nor fail to match the maturity level of students.</p>

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119. CURRENT EVENTS - Pg. 2

<p>4. Delegation of Responsibility</p>	<p>The Superintendent or designee shall develop administrative regulations for the management of current events that do not stifle the spirit of free and scholarly inquiry.</p>
	<p>In the discussion of any event, a teacher may express a personal opinion but shall identify it as such and must not express an opinion for the purpose of persuading students to his/her point of view.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 510</p> <p>Board Policy – 000, 106</p>

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS
TITLE: ADULT EDUCATION
ADOPTED: August 19, 2002
REVISED: December 21, 2015

125. ADULT EDUCATION	
1. Purpose	The Board recognizes the continuing interests of adult members of the community in educational growth and advancement and the need of both adults and minors for learning programs not available to them in the regular program of the schools.
2. Authority SC 502, 1901, 1903,1906 SC 1903, 1923 SC 1904	The Board may establish and maintain a program of adult education based upon the needs and interests of the residents, consistent with the educational goals and policies of the school district. The Board may employ staff, utilize available facilities, supply instructional and supplementary materials, and provide administrative leadership required to maintain the adult education program. The Board shall establish the tuition rate for each course offered in the adult education program.
3. Guidelines	Admission to an adult education program shall be open to: <ol style="list-style-type: none"> 1. All adult residents of this school district. 2. Adult residents of other school districts who apply and whose admittance will not deprive admittance to a school district resident.
4. Delegation of Responsibility	The Superintendent or designee shall, when considering operating an adult education program: <ol style="list-style-type: none"> 1. Utilize appropriate staff members. 2. Assess the needs and resources of the community. 3. Develop a program of adult education and present that program to the Board for approval. 4. Develop and implement means to inform the public of adult education offerings. <p>References:</p> <p>School Code – 24 P.S. Sec. 502, 1901, 1903, 1904, 1905, 1906, 1923</p>

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**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS

TITLE: CLASS SIZE

ADOPTED: August 19, 2002

REVISED: December 21, 2015

126. CLASS SIZE	
1. Purpose	The Board believes class size to be an important consideration towards facilitating student success. The Board recognizes that class size should be maintained at levels which are conducive to the most effective use of instructional staff and the practice of valuable teaching methods, are in accordance with applicable state and federal laws, and as appropriate for the subject being taught.
2. Authority	Class size shall be determined by the Board after consultation with the Superintendent and designated administrators.
3. Delegation of Responsibility	<p>The Superintendent shall prepare guidelines for class size, which shall take into account:</p> <ol style="list-style-type: none"> 1. Subject matter. 2. Type of instruction. 3. Ability of students. 4. Age group of students. 5. Use of paraprofessionals. 6. Use of special facilities and equipment. <p>References:</p> <p>School Code – 24 P.S. Sec. 510</p>

EAST
STROUDSBURG
AREA
SCHOOL DISTRICT

SECTION: PROGRAMS

TITLE: HOMEWORK

ADOPTED: August 19, 2002

REVISED: December 21, 2015

<p>1. Purpose</p> <p>2. Guidelines Title 22 Sec. 12.2</p>	<p>130. HOMEWORK</p> <p>Homework assignments should complement classroom instruction. Assignments should develop student responsibility, good study habits and organizational skills.</p> <p>The purpose of homework assignments should be to:</p> <ol style="list-style-type: none"> 1. Promote good study habits. 2. Develop a sense of responsibility and independence. 3. Help the student master a skill. 4. Enhance and stimulate the student's creativity. 5. Encourage the student to learn new concepts. 6. Make sure the student understands what has been taught. 7. Inform parents/guardians of what their children are learning in the classroom. <p>Homework shall be planned and evaluated with respect to its purpose, appropriateness, and completion time. The demand of homework upon the students' time shall be consistent with the best interests of the students in regards to other valuable experiences to be gained outside of school.</p> <p>Homework should not interfere with the proper development of the student's health, nor should it interfere with the student assuming responsibilities in the home.</p> <p>Homework will not be assigned as a form of punishment.</p> <p>Upon the day of return from an absence, students are responsible to check with their teachers for work missed.</p>
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130. HOMEWORK - Pg. 2

	<p>When a student is absent or expecting to be absent from school for any extended period of time due to illness, parent(s)/guardian(s) should contact the Attendance Office for homework assignments. At least twenty-four (24) hours' notice is necessary to process requests. The student/parent/guardian is responsible for picking up the homework at the school office.</p>
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References:

State Board of Education Regulations – 22 PA Code Sec. 12.2

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: PROGRAMS

TITLE: STUDENT SERVICES

ADOPTED: November 20, 2006

REVISED: December 21, 2015

146. STUDENT SERVICES	
<p>1. Authority Title 22 Sec. 4.13, 12.41 Pol. 100</p>	<p>The Board directs that every six (6) years, the district shall develop a written plan for implementing a comprehensive and integrated K-12 program of student services, based on the needs of students.</p>
<p>Title 22 Sec. 12.41</p>	<p>The Board directs that the Student Services Plan be reviewed and revised as necessary.</p>
<p>2. Guidelines Title 22 Sec. 12.41</p>	<p>Services offered by community agencies in schools of the school district shall be coordinated by and be under the general direction of the school district.</p>
<p>Title 22 Sec. 12.41</p>	<p>The following categories of services shall be provided by the school district and included in the Student Services Plan:</p>
<p>Pol. 112, 113, 209, 210, 210.1</p>	<ol style="list-style-type: none"> 1. Developmental services that address students' needs throughout their enrollment in the school district, which include: guidance counseling, psychological services, health services, and home and school visitor services and social work that support students in addressing academic, behavioral, health, personal and social development issues. 2. Diagnostic, intervention and referral services for students experiencing problems attaining educational achievement appropriate to their learning potential. 3. Consultation and coordination services for students who are experiencing chronic problems that require multiple services by teams or specialists.
<p>SC 1547 Title 22 Sec. 12.42 Pol. 236</p>	<p>The district shall plan and provide for a Student Assistance Program (SAP) in accordance with applicable law and regulations.</p>
<p>Title 22 Sec. 12.41</p>	<p>The school district's student services shall:</p>

146. STUDENT SERVICES - Pg. 2

<p>Pol. 112, 115</p> <p>Pol. 209, 210, 210.1, 227</p> <p>3. Delegation of Responsibility</p> <p>Title 22 Sec. 12.41</p>	<ol style="list-style-type: none"> 1. Be an integral part of the instructional program at all levels of the school system. 2. Provide information to students and parents/guardians about the educational opportunities of the school's instructional program and how to access those opportunities. 3. Provide career information and assessments to inform students and parents/guardians about work and career options available to individual students. 4. Provide basic health services required by law for students and provide information to parents/guardians about the health needs of their children. <p>The Superintendent or designee shall be responsible to develop, implement and monitor a Student Services Plan that complies with state regulations and is available to all students.</p> <p>The Superintendent or designee shall ensure that all persons delivering student services are specifically licensed or certified as required by law or regulations.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 1547</p> <p>State Board of Education Regulations – 22 PA Code Sec. 4.13, 12.41, 12.42</p> <p>Board Policy – 100, 112, 113, 115, 209, 209.1, 210, 210.1, 227, 235.1, 236, 808</p>
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**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PUPILS

**TITLE: NON-SCHOOL DISTRICT
SPONSORED EDUCATIONAL
TRIP OR TOUR**

**ADOPTED: August 19, 2002
REVISED: February 23, 2004
January 26, 2009
December 21, 2015**

204.2. NON-SCHOOL DISTRICT SPONSORED EDUCATIONAL TRIP OR TOUR	
<p>1. Purpose SC 1329</p>	<p>Student absences are generally governed under the definition and authority of the School Code. This section permits student absences to be considered excused in cases of illness, quarantine, recovery from an accident, required court attendance, death in the family, or any "other urgent reason" justifying a temporary absence.</p> <p>The school district recognizes that occasionally students may have an opportunity to participate in a trip or educational experience outside of school during the regular school day. This policy establishes procedures to be followed by parents when requesting approval for such an experience and criteria to be used by the administration in acting on these requests.</p> <p>A trip may be considered an educational experience if it broadens the student's understanding of social, cultural or geographic values and concepts.</p>
<p>2. Authority Title 22 Sec. 11.26</p>	<p>The Board requires that requests by parents to have their children excused from school for educational vacation trips or tours must therefore be evaluated under the authority of the law.</p> <ol style="list-style-type: none"> 1. A school district may excuse a student from school attendance in order to participate in a non-school district sponsored educational tour or trip if the following conditions are met: <ol style="list-style-type: none"> a. The student's parents or guardian prior to the trip submits to the school district a written request for the excusal. b. The student's participation on the trip or tour has been approved by the Superintendent. c. There is an adult who is directing and supervising the student during the trip or tour who is acceptable to both the parents or guardian and the Superintendent.

204.2. NON-SCHOOL DISTRICT SPONSORED
EDUCATIONAL TRIP OR TOUR - Pg. 2

<p>3. Guidelines</p>	<p>2. The school district may limit the number and duration of trips or tours for which excused absences may be granted students during the school term.</p> <p>When a parent/guardian wishes a student's absence for a family-based non-school district sponsored educational trip or tour to be recorded as an excused absence, a properly completed Board-approved request form must be submitted to the building principal. Approval of each request will be based on an evaluation of the following standards:</p> <ol style="list-style-type: none">1. Previous attendance records.2. Previous requests.3. Academic performance.4. Anticipated educational value of the activity. <p>A student may be excused from school attendance in order to participate in a non-school district sponsored educational tour or trip if the following procedure is followed:</p> <ol style="list-style-type: none">1. At least ten (10) days prior to the beginning date of the proposed tour or trip, the student's parent(s)/guardian(s) shall submit to the school principal a written request for the excusal, on the Board approved form, indicating the educational value of the trip or tour and the activities that will enhance the student's cognitive development and all other information as required by the form.2. The school principal shall approve requests that meet all of the following conditions:<ol style="list-style-type: none">a. A non-school district sponsored educational trip or tour may not exceed more than five (5) days and may occur only once in any one (1) school year. Any days beyond the maximum of five (5) days permitted will be considered unexcused and may be deemed unlawful for students under age seventeen (17), which may require appropriate legal action.b. At the time of the request, the student must have earned, for the school term, a grade of "C" or above in English, reading, mathematics, science, and social studies at the intermediate school level or in at least two (2) core courses at the high school level. At the elementary school level, the student must have earned, for the school term, a grade of "S" or above in the aforementioned subjects. Thus, for the purpose of this policy, acceptable academic performances is defined
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204.2. NON-SCHOOL DISTRICT SPONSORED
EDUCATIONAL TRIP OR TOUR - Pg. 3

as the grade of "C" or above or "S" or above, depending upon grade level.

- c. No approval of non-school district sponsored educational trips or tours will be granted at the following times during the school year:
- 1) During the first or last five (5) days of the year or, in the case of high school students of the school district, the first or last five (5) days of each semester.
 - 2) During the administration of achievement tests or statewide assessment tests.
 - 3) During the secondary school examination periods at the end of the first and second semesters.
- d. One (1) request for such an absence must be completed for each student.
3. If approval is granted before the trip or tour is taken, the student's absence will be excused. If prior approval is not received, the absence will be classified as an unexcused and possibly unlawful absence.
4. The student is responsible for securing and completing all classroom assignments during the period of absence. It will be the student's responsibility to contact teachers and make up assignments missed. The student is expected to complete all schoolwork that is assigned during the approved absence. A maximum of three (3) days of assignments provided to the student before the trip or tour shall be completed and returned at the completion of the trip or tour. All other work, tests, etc., that were missed shall be completed within one (1) week of the student's return to school.

Failure to obtain approval for an educational trip or tour, as outlined in this policy, shall result in any absence being recorded as unexcused and possibly unlawful.

In the event that the parent(s)/guardian(s) disagree(s) with the decision of the school principal, an appeal may be made to the Superintendent for review. Any appeal sought prior to the beginning date of the student's requested absence will be considered. The Superintendent's decision shall be final.

EAST STROUDSBURG AREA SCHOOL DISTRICT
REQUEST FOR PERMISSION FOR STUDENT ABSENCE
FOR A NON SCHOOL DISTRICT SPONSORED EDUCATIONAL TRIP OR TOUR

NOTE: This form must be completed and submitted to the school principal at least ten (10) days prior the trip/tour.

Student's Name _____ Telephone # _____

School _____ Grade _____

Name of Parent(s)/Guardian(s) _____

Address _____

Dates of Absence _____ Number of Days to Be Absent From School _____

Reason for Request _____

If a similar request has been made to other schools of the school district for brothers and/or sisters, please indicate the names of brothers and/or sisters and the schools they attend:

Name	School
_____	_____
_____	_____
_____	_____
_____	_____

Educational benefits to be derived from trip or tour:

I hereby certify the above information to be correct.

_____ Date of Application _____ Signature of Parent(s)/Guardian(s)

----- Detach Here -----

FOR SCHOOL USE ONLY: The school principal will return this portion indicating approval or disapproval, maintaining a copy for the school files.

Date Application Received _____ Number of Student Absences to Date _____

Academic requirements have been met (Circle one): YES NO

This trip/tour request is (Circle one): Approved Disapproved

_____ Date _____ Principal's Signature

Additional Comments _____

**EAST
STROUDSBURG
AREA
SCHOOL DISTRICT**

SECTION: PROGRAMS

**TITLE: HUMAN DEVELOPMENT
PROGRAM**

ADOPTED: August 19, 2002

REVISED: December 21, 2015

120. HUMAN DEVELOPMENT PROGRAM	
1. Purpose	<p>The Board believes that human development instruction should be a part of the public school program.</p> <p>The primary purpose of human development instruction is to promote more wholesome family and interpersonal relationships and to develop healthy habits and moral values.</p>
2. Authority	<p>The Board believes that human development is a continuing process throughout life and therefore must be planned for the entire school experience of the child.</p>

MEMORANDUM OF UNDERSTANDING

between

**EAST STROUDSBURG AREA SCHOOL DISTRICT
and**

POCONO SERVICES FOR FAMILIES & CHILDREN-HEADSTART PROGRAM

This Memorandum of Understanding ("MOU") is made this ___th day of December, 2015, by and between the EAST STROUDSBURG AREA SCHOOL DISTRICT ("ESASD") and POCONO SERVICES FOR FAMILIES & CHILDREN-HEADSTART PROGRAM ("PSFC HeadStart Program").

1. Both the ESASD and the PSFC HeadStart Program recognize the need and desirability of the PSFC HeadStart Program to have an off-campus emergency evacuation site for the children and staff and wish to enter into this MOU to create such an emergency evacuation site.
2. The ESASD having a location (John T. Lambert Intermediate School), at 2000 Milford Road, East Stroudsburg, Pennsylvania 18301, which is both convenient and accessible to and from the PSFC HeadStart Program and the ESASD agree that such location, shall serve as an emergency evacuation site for the PSFC HeadStart Program.
3. The ESASD and the PSFC HeadStart Program agree that the PSFC HeadStart Program shall use the property of the J.T. Lambert Intermediate School solely as an emergency evacuation site, and shall use the property of the J.T. Lambert Intermediate School for no further purpose whatsoever.
4. The ESASD and PSFC HeadStart Program agree that as part of PSFC HeadStart's use of J.T. Lambert Intermediate School's property as an emergency evacuation site, PSFC HeadStart may, from time to time, with prior notice to and consent from J.T. Lambert Intermediate, make use of the emergency evacuation site for practice evacuations, drills, and other activities designed to prepare for an emergency evacuation.
5. In the event of an emergency, the ESASD agrees to provide transportation for the PSFC HeadStart Program to/from the emergency evacuation site.
6. ESASD and PSFC HeadStart Program agree that by this MOU neither PSFC HeadStart nor ESASD gain any interest in any property, real or personal, of the other party beyond that explicitly granted by the terms of the MOU.
7. PSFC HeadStart Program, in consideration for the promises made in this MOU, waives all liability, of any kind whatsoever, against the ESASD, and agrees to hold the ESASD harmless for any liability which may arise on the part of the ESASD to any party as a result of the ESASD entering this MOU.
8. Either the ESASD or the PSFC HeadStart Program may terminate this MOU at any time and for any reason by delivering to the other party 60 days written notice of termination.

Contact information for each party for the above notice of termination, or any other correspondence related to this MOU, are as follows:

East Stroudsburg Area School District
Attn: Sharon Laverdure, Superintendent
50 Vine Street
East Stroudsburg, PA 18301

Pocono Services for Families & Children-HeadStart
Attn: Tim Lee, Executive Director
212 W 4th St
East Stroudsburg, PA 18301

9. By signature below, the ESASD and the PSFC HeadStart Program hereby acknowledge the foregoing as the terms and conditions of their understanding:

POCONO SERVICES FOR FAMILIES & CHILDREN-
HEADSTART PROGRAM
By: Tim Lee
TITLE: Executive Director

EAST STROUDSBURG AREA
SCHOOL DISTRICT
By: Gary Summers
TITLE: Board President

MEMORANDUM OF UNDERSTANDING

between

Milford Manor PCH

and

EAST STROUDSBURG AREA SCHOOL DISTRICT

This Memorandum of Understanding ("MOU") is made this 28th day of October, 2015, by and between the Milford Manor PCH ("Milford Manor") and the EAST STROUDSBURG AREA SCHOOL DISTRICT ("ESASD").

1. Both Milford Manor and ESASD recognize the need and desirability of Milford Manor to have an off-campus emergency evacuation site and wish to enter into this MOU to create such an emergency evacuation site.
2. Milford Manor having a location, at 2200 Milford Road, East Stroudsburg, PA 18301, Pennsylvania, which is both convenient and accessible to and from J.T. Lambert Intermediate School, Milford Manor and ESASD agree that such location shall serve as an emergency evacuation site for Milford Manor.
3. Milford Manor and ESASD agree that Milford Manor shall use the property of the ESASD at 2000 Milford Road, East Stroudsburg, PA 18301 solely as an emergency evacuation site, and shall use the property of the East Stroudsburg Area School District for no further purpose whatsoever.
4. Milford Manor and School District agree that as part of Milford Manor's use of ESASD's property as an emergency evacuation site, Milford Manor may, from time to time, with prior notice to and consent from ESASD, make use of the emergency evacuation site for practice evacuations, drills, and other activities designed to prepare for an emergency evacuation.
5. Milford Manor and ESASD agree that by this MOU neither Milford Manor nor ESASD gains any interest in any property, be it real or personal, of the other party beyond that explicitly granted by the terms of this MOU.
6. Either Milford Manor or ESASD may terminate this MOU at any time and for any reason by delivering to the other party 60 days written notice of termination.

Contact information for each party for the above notice of termination, or any other correspondence related to this MOU, are as follows:

East Stroudsburg Area School District
ATTN:
50 Vine Street
East Stroudsburg, PA 18301

ATTN:

_____, PA _____

7. By signature below, Millford Manor and ESASD hereby acknowledge the foregoing as the terms and conditions of their understanding:



Administrator

BY:
TITLE:

EAST STROUDSBURG AREA
SCHOOL DISTRICT
BY:
TITLE:

EAST STROUDSBURG AREA SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2015



Certified Public Accountants and Business Consultants

INTRODUCTORY SECTION

EAST STROUDSBURG AREA SCHOOL DISTRICT
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FINANCIAL SECTION

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the East Stroudsburg Area School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the East Stroudsburg Area School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note N to the financial statements, the June 30, 2015, the East Stroudsburg Area School District adopted new accounting guidance, implementing Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 12, budgetary comparison information on page 55, schedule of the school district's proportionate share of the net pension liability on page 57, schedule of school district contributions on page 58, and postemployment benefits other than pension funding progress on page 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

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 schedule of expenditures of federal and certain state awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal and certain state awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and certain state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2015, on our consideration of the East Stroudsburg Area School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Stroudsburg Area School District's internal control over financial reporting and compliance.

Maillie LLP

Oaks, Pennsylvania
December 1, 2015

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2015

The discussion and analysis of East Stroudsburg Area School District's financial performance provides an overall review of the School District's financial activities for the fiscal year ended June 30, 2015. The intent of this discussion and analysis is to look at the School District's financial performance as a whole, readers should review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the School District's financial performance.

USING THIS GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REPORT (GAAP)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the East Stroudsburg Area School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of activities provide information about the activities of the whole School District, presenting both an aggregate view of the School District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School District's most significant funds with all other non-major funds presented in total in one column. In the case of East Stroudsburg Area School District, the General Fund is by far the most significant fund.

FINANCIAL HIGHLIGHTS

Key government-wide financial highlights for 2015 are as follows:

- In total, net position decreased from \$67,800,234 in 2014 to (\$110,662,276) in 2015.
- General revenues accounted for \$101,422,896 in revenue or 69% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$45,231,446 or 31% of total revenues of \$146,654,342.
- Total assets and deferred outflows of resources of governmental activities were \$321,198,651, of which \$70,351,444 represents unrestricted cash and investments. Governmental capital assets, net of accumulated depreciation were \$200,900,562.
- The School District had \$147,442,852 in expenses; only \$45,231,446 of these expenses were offset by program specific charges for services, grants, or contributions. General revenues (primarily member district allocation derived from their property taxes) of \$101,422,896 were adequate to provide for these programs.
- Expenses, after program revenue was \$102,211,406 which increased from \$96,745,770 in 2014.
- Federal and state subsidies this year were \$41,389,607, which increased from \$39,065,556 in 2014.
- Considerable debt refinancing activities were experienced in 2014 and 2015.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2015

OUR SCHOOLS

The District operates: six elementary schools that house students from kindergarten to fifth grade, two intermediate schools with sixth to eighth grades and two high schools with ninth through twelfth grades.

- Bushkill Elementary School
- Resica Elementary School
- Middle Smithfield Elementary School
- Smithfield Elementary School
- J. M. Hill Elementary School
- East Stroudsburg Elementary School
- J.T. Lambert Intermediate School
- Lehman Intermediate School
- East Stroudsburg High School South
- East Stroudsburg High School North

REPORTING THE SCHOOL DISTRICT AS A WHOLE

Statement of Net Position and the Statement of Activities - While this document contains the large number of funds used by the School District to provide programs and activities, the view of the School District as a whole looks at all financial transactions and asks the question. . . **"How did we do financially during the year?"** The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The basis of accounting takes into account all of the current year's revenue and expenses regardless of when cash is received or paid. These two statements report the School District's net position and changes in net position. This change in net position is important because it tells the reader that, for the School District as a whole, the financial position of the School District has improved or diminished. The cause of this change may be the result of many factors, some financial, and some not. Nonfinancial factors include the School District's property tax base, current property tax laws in Pennsylvania restricting revenue growth, facility condition, required educational programs and other factors. In the Statement of Net Position and the Statement of Activities, the School District reports governmental activities. Governmental activities are the activities where most of the School District programs and services are reported including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities. The School District's business-like activity is the Food Service Fund.

REPORTING THE SCHOOL DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements - The Governmental Funds statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental Funds information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and Governmental Funds is reconciled in the financial statements. Fund financial reports provide detailed information about the School District's major funds. The School District uses many funds to account for a multitude of financial transactions. However, these funds financial statements focus on the School District's most significant funds. Most of the School District's activities are reported in Governmental Funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in the future periods. These funds 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 following page lists the School District's Governmental Funds.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2015

- **General Fund (Major Fund)** The General Fund is the operating fund of the School District and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the School District for any purpose provided it is expended for transferred according to the general laws of the Commonwealth.
- **Capital Projects Fund (Major Fund)** The Capital Projects Fund accounts are to be used for the acquisition, construction, or improvement of capital facilities.
- **Special Revenue Fund (Major Fund)** The Special Revenue Fund accounts for specific revenue sources, which are legally restricted to expenditures for specific purposes. Prior to the implementation of GASB #54, the District accounted for the student athletics program in this fund.

THE SCHOOL DISTRICT AS A WHOLE

Recall that the Statement of Net Position provides the perspective of the School District as a whole.

Condensed Statements of Net Position
June 30, 2015 and 2014

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
ASSETS						
Current assets	\$ 100,462,846	\$ 104,191,202	\$ 857,237	\$ 1,157,801	\$ 101,320,083	\$ 105,349,003
Capital and other assets	220,735,805	203,198,894	505,531	167,013	221,241,336	203,365,907
TOTAL ASSETS	321,198,651	307,390,096	1,362,768	1,324,814	322,561,419	308,714,910
LIABILITIES						
Long-term liabilities	385,396,685	218,302,433	4,163,708	298,525	389,560,391	218,599,958
Other liabilities	43,316,981	30,760,440	348,323	17,835	43,663,304	30,778,275
TOTAL LIABILITIES	428,713,666	249,062,873	4,510,029	314,360	433,223,695	249,377,233
NET POSITION						
Net Investment In capital assets	7,026,725	(951,359)	157,531	167,013	7,184,256	(784,346)
Restricted	247,386	40,994,163	-	-	247,386	40,994,163
Unrestricted	(114,789,126)	26,918,203	(3,304,792)	672,214	(118,093,918)	27,590,417
TOTAL NET POSITION	\$ (107,515,015)	\$ 66,961,007	\$ (3,147,261)	\$ 839,227	\$ (110,662,276)	\$ 67,800,234

Unrestricted net position, the part of net position that can be used to finance day-to-day activities without constraints established by grants or legal requirements, decreased by \$145,684,335, which was due to the implementation of GASB 68.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2015

Condensed Statement of Activities
June 30, 2015 and 2014

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
REVENUES						
Charges for services	\$ 867,728	\$ 830,741	\$ 1,300,161	\$ 1,363,171	\$ 2,167,887	\$ 2,193,912
Operating grants and contributions	38,659,921	38,389,751	2,729,686	2,875,805	41,389,607	39,065,558
Capital grants and contributions	1,673,952	1,635,687	-	-	1,673,952	1,635,687
Property taxes and other taxes levied for general purposes	97,474,041	103,111,151	-	-	97,474,041	103,111,151
Taxes levied for specific purposes	3,803,602	3,442,125	-	-	3,803,602	3,442,125
Investment earnings	90,681	85,135	10	210	90,691	85,345
Other	254,562	582,704	-	-	254,562	582,704
TOTAL REVENUES	142,824,485	146,077,294	4,029,857	4,039,188	146,854,342	150,116,480
EXPENSES						
Instruction	80,568,044	76,186,003	-	-	80,568,044	76,186,003
Support services	29,318,075	23,739,605	-	-	29,318,075	23,739,605
Facilities acquisition, construction and improvement services	377,083	142,447	-	-	377,083	142,447
Operation of non-instructional services	14,674,353	16,539,226	-	-	14,674,353	16,539,226
Debt service	7,856,272	8,756,534	-	-	7,856,272	8,756,534
Unallocated depreciation	10,185,680	9,903,815	-	-	10,185,680	9,903,815
Food service	-	-	4,463,345	4,373,295	4,463,345	4,373,295
TOTAL EXPENSES	142,979,507	135,267,630	4,463,345	4,373,295	147,442,852	139,640,925
CHANGE IN NET POSITION	(355,022)	10,809,664	(433,488)	(334,109)	(788,510)	10,476,565
NET POSITION AT BEGINNING OF YEAR, restated	(107,159,993)	56,151,343	(2,713,773)	1,173,336	(109,873,766)	57,324,679
Restatement	-	(174,121,000)	-	(3,553,000)	-	(177,674,000)
NET POSITION AT END OF YEAR	\$ (107,515,015)	\$ (107,159,993)	\$ (3,147,261)	\$ (2,713,773)	\$ (110,682,276)	\$ (109,873,766)

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services.

Net Cost of Services

	2015	2014	2013	2012	2011
GOVERNMENTAL ACTIVITIES					
Instruction	\$ (44,373,782)	\$ (41,847,480)	\$ (41,617,735)	\$ (44,229,363)	\$ (39,120,654)
Support services	(29,132,252)	(23,555,101)	(20,936,285)	(23,418,831)	(26,268,508)
Facilities acquisition, construction and improvement services	(332,816)	(100,544)	-	-	-
Operation of non-instructional services	(11,571,058)	(13,883,664)	(10,224,259)	(9,782,724)	(7,772,834)
Debt service	(6,182,320)	(7,120,847)	(9,720,807)	(8,982,428)	(9,213,490)
Unallocated depreciation	(10,185,680)	(9,903,815)	(7,985,640)	(6,045,602)	(4,815,085)
TOTAL GOVERNMENTAL ACTIVITIES	(101,777,908)	(96,411,451)	(90,484,526)	(90,458,948)	(87,190,571)
BUSINESS-TYPE ACTIVITIES					
Food service	(433,498)	(334,319)	(155,480)	191,107	314,028
TOTAL DISTRICT NET COST	\$ (102,211,406)	\$ (96,745,770)	\$ (90,640,006)	\$ (90,267,841)	\$ (86,876,543)

**EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2015**

Defining the Classification of Expenditure

- o Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and pupil.
- o Support expenses include activities that facilitate and enhance student instruction.
- o Facilities acquisition, construction and improvement expenses include the purchase of land and buildings as well as construction, renovation, and improvements to property and facilities.
- o Operation of non-instructional expenses include activities concerned with providing non-instructional services to students, staff, and the community.
- o Debt service expenses include interest on long-term debt and fiscal charges involve the transactions associated with the payment of interest and other related charges to debt of the school district.
- o Food service expenses involve the preparing, delivering, and servicing of lunches and other meals.

GENERAL FUND BUDGET HIGHLIGHTS

The School District's budget is prepared according to the Pennsylvania law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

REAL ESTATE TAXES

The dependence upon real estate tax revenue is apparent. For all activities, general revenue support is 69%. The community, as a whole, is the primary support for the East Stroudsburg Area School District.

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 \$639,679,064. The tax rate for the year was \$123.44 mills per \$1,000 of assessed valuation for Pike County and \$180.81 mills per \$1,000 of assessed valuation for Monroe County.

The schedule for real estate taxes levied for each fiscal year is as follows:

August 1	Levy Date
August 1 - September 30	2% Discount Period
October 1 - November 30.....	Face Payment Period
December 1 - December 31.....	10% Penalty Period
January 1	Lien Date

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2015

THE SCHOOL DISTRICT'S FUNDS

These funds are accounted for using the modified accrual basis of accounting. All Governmental Funds had total operating revenues of \$144,190,724 decreased from \$144,203,759 and operating expenditures of \$150,556,816 increased from \$146,187,817. Other financing sources and uses were \$3,446,877 and the net change in fund balance for the year was a decrease of \$2,919,215 where last year there was an increase of \$2,571,772.

CAPITAL ASSETS

At the end of the fiscal year, the school district had the following invested in land, construction in progress, buildings and building improvements, furniture and equipment.

	2015			2014 Totals
	Governmental Activities	Business-Type Activities	Totals	
Land	\$ 5,198,539	\$ -	\$ 5,198,539	\$ 5,198,539
Construction in progress	4,558,357	-	4,558,357	244,844
Site improvements	11,411,178	-	11,411,178	11,055,767
Buildings and building improvements	244,789,014	-	244,789,014	244,620,526
Furniture and equipment	31,743,575	452,755	32,196,330	28,447,968
Accumulated depreciation	(96,800,101)	(295,224)	(97,095,325)	(87,805,786)
	<u>\$ 200,900,562</u>	<u>\$ 157,531</u>	<u>\$ 201,058,093</u>	<u>\$ 201,761,858</u>

Depreciation of the Years Capital Asset Activity

- Overall capital assets decreased by \$703,765. This is due to current year disposals and depreciation offset by the acquisition of new equipment.
- Depreciation for the year was \$10,203,912.

RESERVED FUND BALANCES

Fund balances have been classified in accordance with GASB Statement No. 54, unassigned fund balance represents funds available for appropriation of \$10,083,324 in total for 2015.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2015

CURRENT FINANCIAL ISSUES AND CONCERNS

The East Stroudsburg Area School District, like all school districts in Pennsylvania, has faced reductions in state funding that has limited revenues and increases in the employer contribution rates for the Public School Employee's Retirement System (PSERS) that have driven up expenditures. A substantial portion of the East Stroudsburg Area School District is in Monroe County. Recent economic conditions and the lack of a county reassessment of properties in recent years has led to a significant increase in real estate appeals and a lower tax base. The East Stroudsburg Area School District has been able to establish significant fund balance reserves to offset these economic factors in the short term. The District's strong fund balance has also enabled them to undertake significant capital improvements without issuing new debt and avoiding an additional tax burden on the District's taxpayers.

The District's strong fund balance and prudent financial management have enabled it to weather the delay in the Legislatures passage of a state budget and its appropriation of education funding without having to incur short-term borrowing for working capital.

In conclusion, East Stroudsburg Area School District has committed itself to continuing and improving its educational program, while making sure that it is being fiscally responsible. The district will continually monitor and assess its programs, operations, and finances to ensure that it is providing the educational services the community desires within the ability of the community to provide the necessary resources.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the school district's finances and to show the school district's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Mr. Jeffrey Bader, PRSBA, CSRM - Chief Financial Officer, East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, Pennsylvania, 18301.



GOVERNMENT-WIDE STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 26,237,913	\$ 407,294	\$ 26,645,207
Investments	44,113,531	-	44,113,531
Taxes receivable, net	13,420,395	-	13,420,395
Internal balances	(126,709)	126,709	-
Due from other governments	2,189,426	126,592	2,316,018
Due from Trust funds	1,788	-	1,788
Other receivables	120,357	-	120,357
Inventories	-	196,642	196,642
Insurance reserve provision	13,386,230	-	13,386,230
Prepaid expenses	1,119,915	-	1,119,915
Capital assets			
Land	5,198,539	-	5,198,539
Construction in progress	4,558,357	-	4,558,357
Site improvements	11,411,178	-	11,411,178
Building and building improvements	244,789,014	-	244,789,014
Furniture and equipment	31,743,575	452,755	32,196,330
Accumulated depreciation	(96,800,101)	(295,224)	(97,095,325)
TOTAL ASSETS	301,363,408	1,014,768	302,378,176
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	2,799,243	-	2,799,243
Deferred outflows of resources, pension activity	17,036,000	348,000	17,384,000
TOTAL DEFERRED OUTFLOWS OF RESOURCES	19,835,243	348,000	20,183,243
LIABILITIES			
Accounts payable	1,900,150	79,323	1,979,473
Accrued interest on long-term debt	2,543,484	-	2,543,484
Accrued salaries and benefits	14,819,439	-	14,819,439
Other current liabilities	170,810	-	170,810
Unearned revenue	46,425	-	46,425
Long-term liabilities			
Portion due or payable within one year			
Bonds payable	7,864,105	-	7,864,105
Notes payable	1,187,985	-	1,187,985
Authority lease obligations	223,290	-	223,290
Capital leases	1,455,876	-	1,455,876
Portion due or payable after one year			
Bonds payable	108,129,133	-	108,129,133
Notes payable	76,650,486	-	76,650,486
Authority lease obligations	182,176	-	182,176
Capital leases	1,398,974	-	1,398,974
Compensated absences	4,997,901	203,039	5,200,940
Net pension liability	183,356,000	3,742,000	187,098,000
Net OPEB obligation	10,679,432	218,667	10,898,099
TOTAL LIABILITIES	415,605,666	4,243,029	419,848,695
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources, pension activity	13,108,000	267,000	13,375,000
NET POSITION			
Net investment in capital assets	7,026,725	157,531	7,184,256
Restricted for			
Special activities	247,386	-	247,386
Unrestricted	(114,789,126)	(3,304,792)	(118,093,918)
TOTAL NET POSITION	\$ (107,515,015)	\$ (3,147,261)	\$ (110,662,276)

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
GOVERNMENTAL ACTIVITIES							
Instruction							
Regular programs	\$ 53,378,074	\$ 683,091	\$ 30,025,295	\$ -	\$ (22,669,688)	\$ -	\$ (22,669,688)
Special programs	21,967,240	-	4,862,544	-	(17,104,696)	-	(17,104,696)
Vocational programs	2,726,102	-	-	-	(2,726,102)	-	(2,726,102)
Other instructional programs	2,496,628	-	623,332	-	(1,873,296)	-	(1,873,296)
Support services							
Pupil personnel services	4,552,116	-	-	-	(4,552,116)	-	(4,552,116)
Instructional staff services	3,354,357	-	31,839	-	(3,322,518)	-	(3,322,518)
Administrative services	5,720,952	-	-	-	(5,720,952)	-	(5,720,952)
Pupil health services	1,993,777	-	153,984	-	(1,839,793)	-	(1,839,793)
Business services	1,363,279	-	-	-	(1,363,279)	-	(1,363,279)
Operation and maintenance of plant services	12,333,594	-	-	-	(12,333,594)	-	(12,333,594)
Facilities acquisition, construction and improvement services	377,083	44,267	-	-	(332,816)	-	(332,816)
Operation of non-instructional services							
Student transportation services	8,708,515	-	2,848,531	-	(5,859,984)	-	(5,859,984)
Central and other support services	3,170,742	-	-	-	(3,170,742)	-	(3,170,742)
Student activities and athletics	2,577,158	140,368	114,396	-	(2,322,394)	-	(2,322,394)
Community services	214,938	-	-	-	(214,938)	-	(214,938)
Scholarships and awards	3,000	-	-	-	(3,000)	-	(3,000)
Interest on long-term debt	7,856,272	-	-	1,673,952	(6,182,320)	-	(6,182,320)
Unallocated depreciation	10,185,680	-	-	-	(10,185,680)	-	(10,185,680)
TOTAL GOVERNMENTAL ACTIVITIES	142,979,507	867,726	38,659,921	1,673,952	(101,777,908)	-	(101,777,908)
BUSINESS-TYPE ACTIVITIES							
Food service	4,463,345	1,300,161	2,729,686	-	-	(433,498)	(433,498)
TOTAL SCHOOL DISTRICT ACTIVITIES	\$ 147,442,852	\$ 2,167,887	\$ 41,389,607	\$ 1,673,952	(101,777,908)	(433,498)	(102,211,406)
GENERAL REVENUES							
Taxes							
Property taxes, levied for general purposes, net							
					97,474,041	-	97,474,041
					3,468,841	-	3,468,841
					134,761	-	134,761
					90,681	10	90,691
					152,661	-	152,661
					101,901	-	101,901
					<u>101,422,886</u>	<u>10</u>	<u>101,422,896</u>
TOTAL GENERAL REVENUES							
CHANGE IN NET POSITION							
					(355,022)	(433,488)	(788,510)
NET POSITION AT BEGINNING OF YEAR, restated							
					(107,159,993)	(2,713,773)	(109,873,766)
NET POSITION AT END OF YEAR							
					<u>\$ (107,515,015)</u>	<u>\$ (3,147,261)</u>	<u>\$ (110,662,276)</u>

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See accompanying notes to the basic financial statements.

GOVERNMENTAL FUNDS STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 14,417,175	\$ 11,608,476	\$ 212,262	\$ 26,237,913
Investments	44,075,179	-	38,352	44,113,531
Taxes receivable, net	14,174,380	-	-	14,174,380
Due from other funds	3,323	-	309	3,632
Due from other governments	2,189,426	-	-	2,189,426
Due from Trust funds	668	-	1,120	1,788
Other receivables	120,357	-	-	120,357
Prepaid expenditures	1,119,915	-	-	1,119,915
TOTAL ASSETS	\$ <u>76,100,423</u>	\$ <u>11,608,476</u>	\$ <u>252,043</u>	\$ <u>87,960,942</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,012,950	\$ 883,793	\$ 3,407	\$ 1,900,150
Due to other funds	127,018	2,794	529	130,341
Unearned revenue	46,425	-	-	46,425
Accrued salaries and benefits	14,819,439	-	-	14,819,439
Other current liabilities	170,089	-	721	170,810
TOTAL LIABILITIES	<u>16,175,921</u>	<u>886,587</u>	<u>4,657</u>	<u>17,067,165</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue, property taxes	11,231,419	-	-	11,231,419
FUND BALANCES				
Nonspendable, prepaid expenditures	1,119,915	-	-	1,119,915
Restricted				
Student athletics	-	-	247,386	247,386
Committed				
Future retirement benefits	18,545,532	-	-	18,545,532
Future healthcare costs	6,000,000	-	-	6,000,000
Assigned				
Capital projects	4,400,000	10,721,889	-	15,121,889
Student athletics	21,924	-	-	21,924
Future budget expenditures	8,488,285	-	-	8,488,285
Reserve for encumbrances	34,103	-	-	34,103
Unassigned	10,083,324	-	-	10,083,324
TOTAL FUND BALANCES	<u>48,693,083</u>	<u>10,721,889</u>	<u>247,386</u>	<u>59,662,358</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ <u>76,100,423</u>	\$ <u>11,608,476</u>	\$ <u>252,043</u>	\$ <u>87,960,942</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUNDS BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2015

TOTAL GOVERNMENTAL FUNDS BALANCES	\$ <u>59,662,358</u>
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:</p>	
Land	5,198,539
Construction in progress	4,558,357
Site improvements	11,411,178
Building and building improvements	244,789,014
Furniture and equipment	31,743,575
Accumulated depreciation	(96,800,101)
Deferred amount on refunding	2,799,243
	<u>203,699,805</u>
Deferred inflows and outflows of resources related to pension activities are not financial resources and therefore not reported in the governmental funds	<u>3,928,000</u>
Provision for insurance reserve recorded as an expenditure in the Governmental Funds and a prepaid expense in the statement of net position.	<u>13,386,230</u>
Property taxes receivable will be collected this year but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	<u>10,477,434</u>
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
Bonds payable	(115,993,238)
Accrued interest	(2,543,484)
Notes payable	(77,838,471)
Authority lease obligations	(405,466)
Capital leases	(2,854,850)
Compensated absences	(4,997,901)
Net pension liability	(183,356,000)
Other postemployment benefits	(10,679,432)
	<u>(398,668,842)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>(107,515,015)</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	General Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds
REVENUES				
Local sources	\$ 104,293,653	\$ 2,100	\$ 219,414	\$ 104,515,167
State sources	36,958,201	-	-	36,958,201
Federal sources	2,717,356	-	-	2,717,356
TOTAL REVENUES	143,969,210	2,100	219,414	144,190,724
EXPENDITURES				
Regular programs	51,506,828	-	-	51,506,828
Special programs	21,147,637	-	-	21,147,637
Vocational programs	2,681,107	-	-	2,681,107
Other instructional programs	2,415,556	-	-	2,415,556
Pupil personnel services	4,356,743	-	-	4,356,743
Instructional staff services	3,194,451	-	-	3,194,451
Administrative services	5,452,047	-	-	5,452,047
Pupil health services	1,894,349	-	-	1,894,349
Business services	1,307,684	-	-	1,307,684
Operation and maintenance of plant	12,328,777	7,322	-	12,336,099
Facilities acquisition, construction and improvement services	-	5,464,651	-	5,464,651
Student transportation services	12,093,553	-	-	12,093,553
Central and other support services	4,872,091	-	-	4,872,091
Student activities and athletics	2,273,431	-	206,973	2,480,404
Community services	212,858	-	-	212,858
Refund of prior year revenues	111,834	-	-	111,834
Debt service	18,677,775	-	-	18,677,775
Bond issuance costs	351,149	-	-	351,149
TOTAL EXPENDITURES	144,877,870	5,471,973	206,973	150,556,816
DEFICIENCY OF REVENUES OVER EXPENDITURES	(908,660)	(5,469,873)	12,441	(6,366,092)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,336,321	-	-	1,336,321
Proceeds from capital leases	1,759,407	-	-	1,759,407
Proceeds from issuance of refunding bonds	32,795,793	-	-	32,795,793
Payment to refunded bond escrow agent	(32,440,515)	-	-	(32,440,515)
Payment to sinking fund	(4,129)	-	-	(4,129)
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,446,877	-	-	3,446,877
NET CHANGE IN FUND BALANCES	2,538,217	(5,469,873)	12,441	(2,919,215)
FUND BALANCES AT BEGINNING OF YEAR	46,154,866	16,191,762	234,945	62,581,573
FUND BALANCES AT END OF YEAR	\$ 48,693,083	\$ 10,721,889	\$ 247,386	\$ 59,662,358

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (2,919,215)

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

Capital outlays are reported in Governmental Funds as expenditures and sale of capital assets are reported as revenues. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.

Net capital asset activity	9,491,397
Depreciation	<u>(10,185,680)</u>
	<u>(694,283)</u>

Because some property taxes will not be collected for several months after the School District's fiscal year ends, they are not considered as "available" revenues in the Governmental Funds. Unavailable tax revenues decreased by this amount.

(1,718,900)

In the statement of activities, certain operating expenses--compensated absences (vacation and sick leave)--and other postemployment benefits are measured by the amounts earned during the year. In the Governmental Funds, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

(1,651,346)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in Governmental Funds:

Accrued interest	297,954
Insurance provision	2,761,792
Pension plan expense	<u>(5,307,000)</u>
	<u>(2,247,254)</u>

The issuance of long-term debt (e.g., bonds, leases) 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, however, has any effect on net position. Also, Governmental Funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of bond principal	29,550,104
Issuance of general obligation bonds	<u>(31,231,148)</u>
Amortization of bond discounts, premiums and refunding loss	385,053
Repayment on note principal	9,872,068
Repayment of authority lease obligations	217,088
Repayment of capital lease obligations	1,842,218
Issuance of capital lease obligations	<u>(1,759,407)</u>
	<u>8,875,976</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (355,022)

See accompanying notes to the basic financial statements.

PROPRIETARY FUND STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2015

	<u>Enterprise Fund Food Service Fund</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 407,294
Due from other funds	126,709
Due from other governments	126,592
Inventories	<u>196,642</u>
TOTAL CURRENT ASSETS	857,237
CAPITAL ASSETS, net	<u>157,531</u>
TOTAL ASSETS	<u>1,014,768</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pension activity	<u>348,000</u>
LIABILITIES	
Accounts payable	79,323
Compensated absences	203,039
Other postemployment benefits	218,667
Long-term liabilities	
Net pension liability	<u>3,742,000</u>
TOTAL LIABILITIES	<u>4,243,029</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pension activity	<u>267,000</u>
NET POSITION	
Net investment in capital assets	157,531
Unrestricted	<u>(3,304,792)</u>
TOTAL NET POSITION	\$ <u><u>(3,147,261)</u></u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2015

	Enterprise Fund <u>Food Service Fund</u>
OPERATING REVENUES	
Food service revenue	\$ <u>1,300,161</u>
OPERATING EXPENSES	
Personnel	2,643,086
Operating	1,752,874
Purchased services	49,153
Depreciation	18,232
TOTAL OPERATING EXPENSES	<u>4,463,345</u>
OPERATING LOSS	<u>(3,163,184)</u>
NONOPERATING REVENUES	
Earnings on investments	10
State sources	337,341
Federal sources	2,392,345
TOTAL NONOPERATING REVENUES	<u>2,729,696</u>
CHANGE IN NET POSITION	<u>(433,488)</u>
NET POSITION AT BEGINNING OF YEAR, restated	<u>(2,713,773)</u>
NET POSITION AT END OF YEAR	<u>\$ (3,147,261)</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2015

	Enterprise Fund <u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	\$ 1,300,161
Cash payments to employees for services	(2,643,086)
Cash payments to suppliers for goods and services	(1,475,959)
NET CASH USED BY OPERATING ACTIVITIES	<u>(2,818,884)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State sources	337,341
Federal sources	2,163,098
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>2,500,439</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	<u>(8,750)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>10</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(327,185)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>734,479</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 407,294</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	\$ (3,163,184)
Adjustments to reconcile operating loss to net cash used by operating activities	
Depreciation	18,232
Donated foods	274,782
Pension expense	108,000
Increase in	
Due from other funds	(20,580)
Inventories	(51,576)
Increase (decrease) in	
Accounts payable	(22,894)
Employee benefits payable	38,336
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (2,818,884)</u>
SUPPLEMENTAL DISCLOSURES	
Noncash activities	
Donated foods	\$ 274,782

See accompanying notes to the basic financial statements.

FIDUCIARY FUNDS STATEMENTS

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2015

	Private Purpose Trust Funds		Agency Funds		Total Fiduciary Funds
	Expendable Scholarships	Non - Expendable Scholarships	Student Activities	Concessions	
ASSETS					
Cash and cash equivalents	\$ 45,659	\$ 18,552	\$ 85,409	\$ 4,015	\$ 153,635
Investments	56,128	34,559	-	-	90,687
TOTAL ASSETS	<u>101,787</u>	<u>53,111</u>	<u>85,409</u>	<u>4,015</u>	<u>244,322</u>
LIABILITIES					
Accounts payable	-	-	-	4,015	4,015
Due to school district	-	-	1,788	-	1,788
Due to student groups	-	-	83,621	-	83,621
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>85,409</u>	<u>4,015</u>	<u>89,424</u>
NET POSITION					
Held in trust for benefits and other purposes	\$ <u>101,787</u>	\$ <u>53,111</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>154,898</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2015

	<u>Private Purpose Trust Funds</u>	
	<u>Expendable Scholarships</u>	<u>Non- Expendable Scholarships</u>
ADDITIONS		
Gifts and contributions	\$ 12,710	\$ 0
Investment income	<u>309</u>	<u>492</u>
TOTAL ADDITIONS	13,019	492
DEDUCTIONS		
Scholarships awarded and fees paid	<u>15,350</u>	<u>1,450</u>
CHANGE IN NET POSITION	(2,331)	(958)
NET POSITION AT BEGINNING OF YEAR	<u>104,118</u>	<u>54,069</u>
NET POSITION AT END OF YEAR	\$ <u>101,787</u>	\$ <u>53,111</u>

See accompanying notes to the basic financial statements.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the East Stroudsburg Area School District (the "School District") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the School District's accounting policies are described below.

School District

East Stroudsburg Area School District operates six elementary schools, two intermediate schools and two high schools in Monroe and Pike Counties, Pennsylvania. The School District operates under current standards prescribed by the Pennsylvania Department of Education in accordance with the provision of the School Laws of Pennsylvania. 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 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 6 and 21 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 is 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 is 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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Administration

The Superintendent of the 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.

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 ensure that all work accomplished by him or by persons under his supervision, is in the best interests of the School District. The Business Manager is directly responsible to the Superintendent.

Reporting Entity

The accompanying basic financial statements comply with the provisions of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, in that the financial statements include all organizations, activities and functions for which the School District is financially accountable. Financial accountability is defined as the appointment of a voting majority of a component unit's board and either (1) the School District's ability to impose its will over a component unit, or (2) the possibility that the component unit will provide a financial benefit or impose a financial burden on the School District. In addition, component units can be other organizations for which the nature and significance of their relationship with the School District are such that exclusion would cause the School District's financial statements to be misleading. This report presents the activities of the East Stroudsburg Area School District. The School District is not a component unit of another reporting entity nor does it have any component units.

Joint Ventures

Monroe Career & Technical Institute (MCTI) is a separate 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.

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 School District contracts with the CIU to provide special education services for District students.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation and Accounting

Government-Wide Financial Statements - The statement of net position 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 government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the Proprietary Fund financial statements but differs from the manner in which Governmental Funds financial statements are prepared. Governmental Funds financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for Governmental Funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the School District and for each function or program of the School District's governmental activities. 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 and grants and contributions that are restricted to meeting the operational or capital requirements of 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 segment or governmental function is self-financing or draws from the general revenues of the School District.

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

Fund Financial Statements - Fund financial statements report detailed information about the School District. The focus of Governmental and Proprietary Funds financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column (Other Governmental Funds). Fiduciary Funds are reported by fund type.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded only when payment is due. The financial statements for Governmental Funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

The Proprietary Fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the School District finances and meets the cash flow needs of its proprietary activities.

Trust Funds are reported using the economic resources measurement focus.

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

Fund Accounting

The School District uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain School District functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The various funds of the School District are grouped into the categories governmental, proprietary and fiduciary.

Governmental Funds

General Fund - The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available for any purpose provided it is expended or transferred according to the general laws of Pennsylvania.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition and construction of capital equipment and improvements in accordance with the applicable general obligation bond agreements.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The School District's *Athletic Fund* is accounted for in this fund type.

Proprietary Fund

Enterprise Fund - The Enterprise Fund (Food Service Fund) is used to account for operations (1) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

Private-Purpose Trust Funds - Private-Purpose Trust Funds account for the receipts and disbursements of monies contributed to the School District for scholarships and memorials.

Agency Funds - The Agency Funds account for the receipts and disbursements of monies from student activity organizations. These organizations exist at the explicit approval, subject to revocation, of the School District governing body. This accounting reflects the School District agency relationship with the student activity organizations. Accordingly, receipts and disbursements of the Agency Funds are not included in the revenues and expenditures of the School District. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Cash and Cash Equivalents

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments are valued at fair value.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Short-Term Interfund Receivables/Payables

During the course of operations, transactions may occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the Governmental Funds balance sheet. Short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the statement of net position, except for amounts due between governmental and business-type activities, which, when present, are shown as internal balances.

Inventories

Inventory of purchased food and paper supplies within the Proprietary Fund is carried at cost using the first-in, first-out method of accounting and is subsequently charged to expense when consumed. Inventory of donated foods is valued at fair market value as established by the U.S. Department of Agriculture.

Prepaid Expenses

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

Capital Assets

Capital assets, which include property, plant, equipment and construction in progress, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The School District defines a capital asset as an asset with an initial, individual cost equal to or greater than \$1,500 or purchased with debt proceeds and must also have an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

	<u>Years</u>
Buildings and building improvements	15-50
Furniture, fixtures, equipment and vehicles	5-15

Provision for Insurance Reserve

The School District participates in an insurance pool for employee health. The advance payments held in reserve representing future expenses have been recorded in the accompanying statement of net position as a prepaid expense (asset).

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

In the government-wide financial statements and the Proprietary Fund in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or Proprietary Fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, Governmental Funds 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. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Compensated Absences

The School District's policies regarding vacation, personal and sick time permit employees to accumulate earned but unused time. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. A liability for these amounts is reported in the Governmental Funds only if they have matured, for example, as a result of employee resignations or retirements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District has only two items that qualify for reporting in this category. They are the deferred charges on refunding, net of accumulated amortization reported in the government-wide statement of net position and the proprietary fund statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition prices. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflow related to pension activity is the result of changes in the School District's proportionate share of the total plan form year to year, the difference between actual employer contributions and the School District's proportionate share of total contributions, and actual contributions subsequent to the measurement date.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The School District has two items that qualify for reporting in this category. The first item, unavailable revenue, is reported only in the Governmental Funds balance sheet. The Governmental Funds report unavailable revenues from property taxes. The second item, deferred inflows related to pension activity, are reported in the government-wide statement of net position and the proprietary fund statement of net position. The deferred inflow related to pension activity is the result of differences between projected and actual investment earnings. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is 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.

Use of Estimates

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

Fund Balance and GASB Statement No. 54

The School District previously implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the School District's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- ***Nonspendable*** - Amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints. Fund balance types of this category are prepaid expenses.
- ***Restricted*** - Amounts that can be spent only for specific purposes stipulated by external resource providers or through enabling legislation.
- ***Committed*** - Amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (the Board of Directors) and do not lapse at year-end. To be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint.
- ***Assigned*** - Amounts the School District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority. The School District has delegated such authority to the Business Manager.
- ***Unassigned*** - Amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Board of School Directors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed. The details of the fund balances are included in the Governmental Funds balance sheet (page 15). Restricted funds are used first as appropriate, followed by committed resources and then assigned resources, to the extent that expenditure authority has been budgeted by the Board of School Directors. The School District does reserve the right to first reduce unassigned fund balance to defer the use of these other classified funds. In the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

NOTE B - CASH AND INVESTMENTS

Cash

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk. As of June 30, 2015, the School District's bank balance of \$27,403,493 was exposed to custodial credit risk as follows:

FDIC insured	\$ 250,571
Uninsured and collateral held by pledging bank's trust department not in the School District's name	10,742,046
Uninsured	<u>16,410,876</u>
	<u>\$ 27,403,493</u>

Interest Rate Risk - The School District's investment policy limits investment maturities in accordance with the Commonwealth of Pennsylvania School Code as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investments

As of June 30, 2015, the School District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturities</u>	
		<u>Less Than 1 Year</u>	<u>1 to 5 Years</u>
State investment pools	\$ 44,075,179	\$ 38,997,719	\$ 5,077,460
Certificates of deposit	<u>129,039</u>	<u>-</u>	<u>129,039</u>
	<u>\$ 44,204,218</u>	<u>\$ 38,997,719</u>	<u>\$ 5,206,499</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE B - CASH AND INVESTMENTS (Continued)

Credit Risk - State law permits the School District to invest funds in the following types of investments:

Obligations of (1) 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, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or (3) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

The School District's investment policy does not further limit its investment choices. As of June 30, 2015, the School District's investment in the state investment pools was rated AAAM by Standard & Poor's.

Although not registered with the Securities and Exchange Commission and not subject to formal regulatory oversight, the state investment pool is subject to an independent annual audit. The fair value in the external investment pool is equivalent to the value of the pool shares.

Concentration of Credit Risk - As of June 30, 2015, the District's investments in certificates of deposits did not exceed 5% of the School District's total investments.

NOTE C - TAXES - REAL ESTATE AND OTHER

The School Board is authorized by state law to levy property taxes for School District operations, capital improvements and debt service. Property taxes are based on assessed values of all taxable property within the School District. Taxable real property was assessed at \$639,679,064, combined for Monroe County \$442,071,260, and Pike County for \$197,607,804. The tax rate for the year was \$123.44 mills per \$1,000 of assessed valuation for Pike County and \$180.81 mills per \$1,000 of assessed valuation for Monroe County.

Taxes are levied on August 1 and payable in the following periods:

Discount period	August 1 to September 30 - 2% of gross levy
Face period	October 1 to November 30
Penalty period	December 1 to January 1 - 10% of gross levy
Lien date.....	January 1

School District taxes are billed and collected by the local elected tax collector. Property taxes attach as an enforceable lien on property as of August 1.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE D - RECEIVABLES

Receivables at June 30, 2015, consisted of taxes, other revenue and intergovernmental grants and entitlements. The real estate taxes receivable account represents real estate transfer taxes and prior year uncollected tax levies. All receivables are considered fully collectible due to the ability to lien property for the nonpayment of taxes, the stable condition of state programs and the current year guarantee of federal funds.

A summary of receivables by fund is as follows:

	<u>General Fund</u>	<u>Food Service Fund</u>
Real estate taxes	\$ 14,077,483	\$ -
Earned income taxes	12,586	-
Local service taxes	507	-
Transfer taxes	83,804	-
Federal subsidies	921,803	100,322
State subsidies	1,266,267	26,270
Other governments	1,356	-
Other revenue	120,357	-
	<u>\$ 16,484,163</u>	<u>\$ 126,592</u>

NOTE E - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2015, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Capital Reserve Fund	\$ 2,794
General Fund	Special Revenue Fund	529
Special Revenue Fund	General Fund	309
Food Service Fund	General Fund	<u>126,709</u>
		<u>\$ 130,341</u>

The amounts between the Food Service Fund and the General Fund are interfund borrowings to pay for operations. The amounts between the General Fund and the Capital Reserve Fund are for interfund borrowings to pay for operations. The amounts between the General Fund and Special Revenue Fund are for fees and other expenses for student athletics.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE E - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

Interfund Transfers

The School District typically transfers funds from the General Fund to the Capital Projects Fund to pay for improvements and capital acquisitions. There were no interfund transfers for the year ended June 30, 2015.

NOTE F - CAPITAL ASSETS

Capital assets balances and activity for the year ending June 30, 2015, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 5,198,539	\$ -	\$ -	\$ 5,198,539
Construction In progress	244,844	4,313,513	-	4,558,357
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	5,443,383	4,313,513	-	9,756,896
Capital assets being depreciated				
Site improvements	11,055,767	355,411	-	11,411,178
Buildings and building improvements	244,620,526	168,488	-	244,789,014
Furniture and equipment	28,003,963	5,837,645	(2,098,033)	31,743,575
TOTAL CAPITAL ASSETS BEING DEPRECIATED	283,680,256	6,361,544	(2,098,033)	287,943,767
Accumulated depreciation				
Site Improvements	(7,164,248)	(475,280)	-	(7,639,528)
Buildings and building Improvements	(64,232,010)	(6,156,704)	-	(70,388,714)
Furniture and equipment	(16,132,536)	(3,553,696)	94,373	(18,771,859)
TOTAL ACCUMULATED DEPRECIATION	(87,528,794)	(10,185,680)	94,373	(96,800,101)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	196,151,462	(3,824,136)	(1,183,660)	191,143,666
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, net	201,594,845	489,377	(1,183,660)	200,900,562
BUSINESS- TYPE ACTIVITIES				
Capital assets being depreciated				
Machinery and equipment	444,005	8,750	-	452,755
Accumulated depreciation	(276,992)	(18,232)	-	(295,224)
BUSINESS- TYPE ACTIVITIES CAPITAL ASSETS, net	167,013	(9,482)	-	157,531
CAPITAL ASSETS, net	\$ 201,761,858	\$ 479,895	\$ (1,183,660)	\$ 201,058,093

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE G - LONG-TERM DEBT

Descriptions of debt outstanding as of June 30, 2015, are as follows:

General Obligation Notes - Series 1998

The School District incurred general obligation notes for \$10,000,000 on January 2, 1998. Proceeds of the notes 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 - Series 1999

The School District incurred general obligation notes for \$7,000,000 on April 14, 1999. Proceeds of the notes 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.

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%.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE G - LONG-TERM DEBT (Continued)

General Obligation Notes - Series 2007

The School District issued \$81,130,000 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%.

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%.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE G - LONG-TERM DEBT (Continued)

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%.

General Obligation Bonds 2010A Issue - Qualified School Construction Bond

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 Bonds - 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 5, 2010 to November 15, 2019. Interest rate is 2.36%.

General Obligation Bonds - 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 rate is 3.01%.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE G - LONG-TERM DEBT (Continued)

General Obligation Bonds - 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 Resica Elementary School and other miscellaneous capital expenditures of the School District and to pay the 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%.

Qualified Zone Academy Bonds, Series 2011

The School District issued \$525,000 Qualified Zone Academy Bonds, Series 2011, on September 20, 2010. Proceeds of this bond issue will be used to provide funds to upgrade technology, electrical system, fire system, surveillance system, sounds system and a backup generator as capital expenditures of the School District at JM Hill Elementary School and to pay related costs and expenses, including the costs of issuing the 2011 bonds. The bonds mature September 1, 2029. Interest rate is 8%.

General Obligation Bonds - Series of 2012

The School District issued \$7,495,000 General Obligation Bonds, Series 2012, on January 3, 2012. Proceeds of this bond issue will be used to provide funds to currently refund General Obligation Bonds, Series 2004A and to pay related costs and expenses, including the costs of issuing the 2012 bonds. The bonds mature in 2019 at various interest rates of the refunded bonds.

General Obligation Bonds - Series A of 2012

The School District issued \$2,500,000 General Obligation Bonds, Series A of 2012, on January 3, 2012. Proceeds of this bond issue will be used to provide funds for capital expenditures of the School District at JM Hill Elementary School and to pay related costs and expenses, including the costs of issuing the 2012 Series A bonds. The bonds mature in 2032 at varying interest rates.

General Obligation Bonds - Series of 2013

On December 19, 2013, the School District issued \$7,900,000 General Obligation Bonds, Series of 2013. Proceeds of this bond issue will be used to partially refund the School District's outstanding General Obligation Bonds, Series A of 2007, and to pay the costs in connection with the issuance of the bonds. The bonds bear an interest rate of 3.11% over the life of the bonds and will fully mature in September 2027. The refunding resulted in an economic gain of \$1,277,640.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE G - LONG-TERM DEBT (Continued)

General Obligation Bonds - Series of 2014

On September 3, 2014, the School District issued \$16,350,000 General Obligation Bonds, Series of 2014. Proceeds of this bond issue will be used to refund the School District's outstanding General Obligation Notes, Series A of 2004, General Obligation Bonds, Series of 2009 and Series A of 2009, and to pay the costs in connection with the issuance of the bonds. The bonds bear an interest rate of 1.92% over the life of the bonds and will fully mature in April 2023. The refunding resulted in an economic gain of \$699,142.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$99,330. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the left of the new debt.

General Obligation Bonds - Series A of 2014

On September 17, 2014, the School District issued \$8,720,000 General Obligation Bonds, Series A of 2014. Proceeds of this bond issue will be used to partially refund the School District's outstanding General Obligation Notes, Series of 2009, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2030 at varying interest rates. The refunding resulted in an economic gain of \$1,273,966.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$189,669. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the left of the new debt.

General Obligation Bonds - Series AA of 2014

On October 16, 2014, the School District issued \$7,640,000 General Obligation Bonds, Series AA of 2014. Proceeds of this bond issue will be used to partially refund the School District's outstanding General Obligation Bonds, Series A of 2007, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2026 at varying interest rates. The refunding resulted in an economic gain of \$1,705,111.

The refunding resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of \$1,275,646. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the left of the new debt.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE G - LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity for long-term debt are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 9,052,090	\$ 7,907,220	\$ 16,959,310
2017	9,743,227	7,646,580	17,389,807
2018	10,321,365	7,374,988	17,696,353
2019	10,602,264	7,059,281	17,661,545
2020	10,778,095	6,676,799	17,454,894
2021 to 2025	61,664,689	25,359,517	87,024,206
2026 to 2030	76,716,429	9,669,034	86,385,463
2031 to 2035	535,000	25,579	560,579
2036 to 2040	25,000	2,937	27,937
	<u>\$ 189,438,159</u>	<u>\$ 71,721,935</u>	<u>\$ 261,160,094</u>

Authority Lease

The School 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 school district's pro rata share of the market value of real estate and the average daily membership of the student body. The school districts are billed annually.

Annual payment requirements to maturity for the lease agreement are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 223,290	\$ 11,515	\$ 234,805
2017	182,176	4,013	186,189
	<u>\$ 405,466</u>	<u>\$ 15,528</u>	<u>\$ 420,994</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE G - LONG-TERM DEBT (Continued)

Capital Leases

The School District from time to time enters into capital lease arrangements with its vendors to finance equipment purchases through the vendor. Currently, the School District holds several computer purchase leases from Apple, HP and Cisco. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

Computer equipment	\$ 9,041,912
Accumulated depreciation	<u>(5,342,794)</u>
	<u>\$ 3,699,118</u>

The computer equipment acquired under capital leases is included in furniture and equipment in Note F.

The future minimum lease obligations and the net present value of minimum lease payments as of June 30, 2015, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2016	\$ 1,523,347
2017	988,434
2018	459,840
Amount representing interest	<u>(116,771)</u>
PRESENT VALUE OF MINIMUM LEASE PAYMENTS	\$ <u>2,854,850</u>

Defeased Debt

The School District has advance-refunded various bond issues by creating separate irrevocable trust funds containing U.S. Government securities or securities collateralized by U.S. Government securities. The securities and earnings thereon are considered sufficient to fully service the bonds until they are called or mature. For financial reporting purposes, the bonds are considered defeased and the liability for those bonds has been removed from the accounts of the School District. As of June 30, 2015, the School District has defeased debt outstanding of \$42,785,000.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE H - CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions/ Refundings	Reductions/ Maturities	Balance June 30, 2015	Amount Due Within One Year
GENERAL OBLIGATION NOTES					
Series of 1998	\$ 2,950,000	\$ -	\$ (680,000)	\$ 2,270,000	\$ 715,000
Series of 1999	2,315,000	-	(430,000)	1,885,000	445,000
Series A of 2004	320,000	(320,000)	-	-	-
Series of 2006	520,539	-	(22,068)	498,471	22,985
Series of 2007	73,190,000	-	(5,000)	73,185,000	5,000
Series of 2009	8,415,000	(8,415,000)	-	-	-
TOTAL GENERAL OBLIGATION NOTES	87,710,539	(8,735,000)	(1,137,068)	77,838,471	1,187,985
GENERAL OBLIGATION BONDS					
Series A of 2007	23,190,000	(6,280,000)	(1,550,000)	15,350,000	1,600,000
Series of 2008	32,300,000	-	(5,000)	32,295,000	5,000
Series of 2009	3,265,000	(3,265,000)	-	-	-
Series A of 2009	13,495,000	(12,600,000)	(895,000)	-	-
Series of 2010	2,160,000	-	(2,160,000)	-	-
Series of 2010 QSCB	1,063,126	-	(75,938)	987,188	75,938
Series A of 2010	7,330,000	-	(1,305,000)	6,025,000	1,395,000
Series of 2011	5,190,000	-	(680,000)	4,510,000	700,000
Series A of 2011	2,300,000	-	(105,000)	2,195,000	105,000
Series D of 2011 QZAB	466,666	-	(29,166)	437,500	29,167
Series of 2012	7,485,000	-	(5,000)	7,480,000	1,230,000
Series A of 2012	2,305,000	-	(100,000)	2,205,000	100,000
Series of 2013	7,900,000	-	(230,000)	7,670,000	235,000
Series of 2014	-	16,350,000	-	16,350,000	2,209,000
Series A of 2014	-	8,720,000	(265,000)	8,455,000	135,000
Series AA of 2014	-	7,640,000	-	7,640,000	45,000
TOTAL GENERAL OBLIGATION BONDS	108,439,792	10,565,000	(7,405,104)	111,599,688	7,864,105
Deferred amounts					
Issuance discount	(57)	-	57	-	-
Issuance premium	5,062,318	85,793	(754,561)	4,393,550	-
TOTAL DEFERRED AMOUNTS	5,062,261	85,793	(754,504)	4,393,550	-
TOTAL GENERAL OBLIGATION BONDS, net	113,502,053	10,650,793	(8,159,608)	115,993,238	7,864,105
VO-TECH AUTHORITY LEASE	622,554	-	(217,088)	405,466	223,290
CAPITAL LEASES	2,937,661	1,769,407	(1,842,218)	2,854,850	1,455,876
COMPENSATED ABSENCES	5,167,426	33,514	-	5,200,940	-
NET PENSION LIABILITY	187,325,000	-	(227,000)	187,098,000	-
OTHER POSTEMPLOYMENT BENEFITS	9,241,931	-	1,666,168	10,898,099	-
	\$ 406,507,164	\$ 3,708,714	\$ (9,928,814)	\$ 400,289,064	\$ 10,731,256

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE I - DEFERRED INFLOW OF RESOURCES AND UNAVAILABLE AND UNEARNED REVENUE

General Fund

Unavailable revenues represent primarily delinquent taxes not collected within 60 days subsequent to the School District's year-end. It is expected that these receivables will be collected and included in revenues of future fiscal years. In the Governmental Funds financial statements, these receivables are reported as unearned revenue.

At June 30, 2015, deferred inflow of resources consisted of delinquent taxes receivable of \$11,277,844.

NOTE J - PENSION PLAN

Summary of Significant Accounting Policies

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

General Information About the Pension Plan

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE J - PENSION PLAN (Continued)

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

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

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

Contributions

Members Contributions

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with services rendered on or after January 1, 2002.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE J - PENSION PLAN (Continued)

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

Employer Contributions

The School District's contractually required contribution rate for the fiscal year ended June 30, 2015, was 20.50% of covered payroll, actuarially determined as an amount that, when combined with employee contributions is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the plan from the School District were \$12,215,000 for the year ended June 30, 2015.

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

At June 30, 2015, the School District reported a liability of \$187,098,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2013 to June 30, 2014. The School District's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2014, the School District's proportion was 0.4727%, which was an increase of 0.0151% from its proportion measured as of June 30, 2013.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE J - PENSION PLAN (Continued)

For the year ended June 30, 2015, the School District recognized pension expense of \$17,630,000 . At June 30, 2015, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Governmental Activities:		
Net difference between projected and actual investment earnings	\$ -	\$ 13,108,000
Changes in proportions	4,880,000	-
Difference between employer contributions and proportionate share of total contributions	185,000	-
Contributions subsequent to the measurement date	<u>11,971,000</u>	<u>-</u>
	<u>\$ 17,036,000</u>	<u>\$ 13,108,000</u>
Business-type Activities:		
Net difference between projected and actual investment earnings	\$ -	\$ 267,000
Changes in proportions	100,000	-
Difference between employer contributions and proportionate share of total contributions	4,000	-
Contributions subsequent to the measurement date	<u>244,000</u>	<u>-</u>
	<u>\$ 348,000</u>	<u>\$ 267,000</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE J - PENSION PLAN (Continued)

\$12,215,000 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the new pension liability in the year ended June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
Governmental Activities:	
2016	\$ (2,057,000)
2017	(2,057,000)
2018	(2,057,000)
2019	(2,057,000)
2020	<u>187,000</u>
	<u>\$ (8,041,000)</u>
Business-type Activities:	
2016	\$ (42,000)
2017	(42,000)
2018	(42,000)
2019	(42,000)
2020	<u>3,000</u>
	<u>\$ (165,000)</u>

Actuarial Assumptions - The total pension liability as of June 30, 2014, was determined by rolling forward the System's total pension liability as of the June 30, 2013 actuarial valuation to June 30, 2014, using the following actuarial assumptions, applied to all periods included in the measurement:

- **Actuarial Cost Method** - Entry Age Normal - level % of pay
- **Investment Return** - 7.5%, includes inflation at 3.00%
- **Salary Increases** - Effective average of 5.50%, which reflects an allowance for inflation of 3.00, real wage growth of 1% and merit or seniority increases of 1.50%
- Mortality rates were based on the RP-2000 Combined Healthy Annuitant Table (male and female) with age set back three years for both males and females. For disabled annuitants, the RP-2000 Combined Disabled Tables (male and female) with age set back seven years for males and three years for females.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE J - PENSION PLAN (Continued)

The actuarial assumptions used in the June 30, 2013 valuation were based on the experience study that was performed for the five-year period ending June 30, 2010. The recommended assumption changes based on this experience study were adopted by the Board at its March 11, 2011 Board meeting and were effective beginning with the June 30, 2011 actuarial valuation.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public markets global equity	19%	5.0%
Private markets (equity)	21%	6.5%
Private real estate	13%	4.7%
Global fixed income	8%	2.0%
U.S. long treasuries	3%	1.4%
TIPS	12%	1.2%
High yield bonds	6%	1.7%
Cash	3%	0.9%
Absolute return	10%	4.8%
Risk parity	5%	3.9%
MLPs/Infrastructure	3%	5.3%
Commodities	6%	3.3%
Financing (LIBOR)	(9%)	1.1%
	<u>100%</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2014.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE J - PENSION PLAN (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
School District's proportionate share of the net pension liability	\$ <u>233,379,000</u>	\$ <u>187,098,000</u>	\$ <u>147,587,000</u>

Pension Plan Fiduciary Net Position - Detailed information about PSERS's fiduciary net position is available in the PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.state.pa.us.

NOTE K - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The School District provides medical and dental insurance benefits to eligible retired employees, spouses and dependents through a single-employer defined benefit plan. The benefits, benefits level, employee contribution and employer contribution are administered by the Board and can be amended by the Board through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a stand-alone financial report. The activity of the plan is reported in the School District's General Fund.

Annual OPEB Cost and Net OPEB Obligation

The School District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE K - OTHER POSTEMPLOYMENT BENEFITS (Continued)

The components of the School District's annual OPEB cost for the year, the amount actually contributed to the plan and changes in the School District's net OPEB obligation to the plan are as follows:

Normal cost	\$ 1,418,227
Amortization of unfunded actuarial accrued liability	1,415,728
ANNUAL REQUIRED CONTRIBUTION (ARC)	<u>2,833,955</u>
Interest on net OPEB obligation	415,887
Adjustment to ARC	<u>(567,376)</u>
ANNUAL OPEB EXPENSE	2,682,466
Net OPEB contributions during the year	<u>(1,026,298)</u>
INCREASE IN NET OPEB OBLIGATION	1,656,168
Net OPEB obligation at beginning of year	<u>9,241,931</u>
NET OPEB OBLIGATION AT END OF YEAR	<u>\$ 10,898,099</u>

Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2014	\$ 2,527,480	32.5%	\$ 9,241,931
2015	2,682,466	38.3%	10,898,099
2016	2,655,319	35.5%	12,610,562

Funded Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$23,060,651 and the actuarial value of assets was \$0. The covered payroll (annual payroll of active employees covered by the plan) was \$53,772,116, and the ratio of the UAAL to the covered payroll was 42.89%.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE K - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 6.5% initially, reduced by increments of 0.5% per year to 5.5% in 2016. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2015, was 28 years.

NOTE L - CONTINGENCIES AND COMMITMENTS

Grant Programs

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

Construction Projects

The School District has various construction projects ongoing at June 30, 2015. Outstanding commitments on these projects are approximately \$5,000,000 and completion is expected during fiscal year 2015.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE M - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs. There were no significant reductions in insurance coverages in the 2014-2015 year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

The School District is a member of the Employee Benefit Trust of Eastern Pennsylvania (the "Trust") which provides hospitalization, medical, dental and prescription drug benefits to School 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 School District's business office for the year ended June 30, 2015.

NOTE N - PRIOR PERIOD ADJUSTMENT

The School District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*, effective July 1, 2014.

The objective of GASB Statement No. 68 is to improve accounting and financial reporting by state and local governments for pension plans. GASB Statement No. 68 states that local governments have to record their share of the Public School Employees' Retirement System (PSERS) unfunded liability.

For the government-wide governmental activities, the School District has treated their proportionate share of beginning of year net pension liability of \$183,579,000 and beginning of year deferred outflows of resources of \$9,458,000 as having been recognized in the period incurred. The School District has adjusted beginning net position for the governmental activities from \$66,961,007 to (\$107,159,993).

For the proprietary fund food service fund and the government-wide business-type activities, the School District has treated their proportionate share of beginning of year net pension liability of \$3,746,000 and beginning of year deferred outflows of resources of \$193,000 as having been recognized in the period incurred. The School District has adjusted beginning net position for the proprietary fund food service fund and for the business-type activities from \$839,227 to (\$2,713,773).

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE O - SUBSEQUENT EVENTS

On August 26, 2015, the School District issued \$8,640,000 of General Obligation Bonds, Series of 2015. The proceeds from these bonds were used to advance refund the School District's existing General Obligation Bonds, Series A of 2007.

On October 8, 2015, the district issued \$6,130,000 of General Obligation Bonds, Series A of 2015. The proceeds from these bonds were used to refund the School District's existing General Obligation Bonds, Series A of 2010.

The School District is not aware of any additional events or transactions that occurred subsequent to the financial statement date but prior to December 1, 2015, that would require recognition or disclosure in its financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

EAST STROUDSBURG AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual (GAAP Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local sources	\$ 101,017,442	\$ 101,017,442	\$ 104,293,653	\$ 3,276,211
State sources	36,275,303	36,275,303	36,958,201	682,898
Federal sources	2,772,736	2,772,736	2,717,356	(55,380)
TOTAL REVENUES	140,065,481	140,065,481	143,969,210	3,903,729
EXPENDITURES				
Regular programs	55,201,714	54,834,351	51,506,828	3,327,523
Special programs	21,642,054	21,712,421	21,147,637	564,784
Vocational programs	2,814,145	2,716,825	2,681,107	35,718
Other instructional programs	2,584,220	2,860,620	2,415,556	445,064
Pupil personnel services	4,410,699	4,442,125	4,356,743	85,382
Instructional staff services	3,054,818	3,284,918	3,194,451	90,467
Administrative services	5,853,755	6,058,491	5,452,047	606,444
Pupil health services	1,985,387	1,986,862	1,894,349	92,513
Business services	1,180,462	1,359,297	1,307,884	51,613
Operation and maintenance of plant	12,360,796	12,895,777	12,328,777	567,000
Student transportation services	12,771,604	12,457,827	12,093,553	364,274
Central and other support services	4,969,405	5,039,649	4,872,091	167,558
Student activities and athletics	2,496,967	2,526,313	2,273,431	252,882
Community services	139,478	236,878	212,858	24,020
Refund of prior year revenues	-	-	111,834	(111,834)
Debt service	19,660,105	19,063,255	18,677,775	385,480
Bond issuance costs	-	-	351,149	(351,149)
TOTAL EXPENDITURES	151,125,609	151,475,609	144,877,870	6,597,739
DEFICIENCY OF REVENUES OVER EXPENDITURES	(11,060,128)	(11,410,128)	(908,660)	10,501,468
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	1,147,650	1,147,650	1,336,321	188,671
Proceeds from capital leases	1,774,193	1,774,193	1,759,407	(14,786)
Proceeds from issuance of refunding bonds	-	-	32,795,793	32,795,793
Payment to refunded bond escrow agent	-	-	(32,440,515)	(32,440,515)
Payment to sinking fund	-	-	(4,129)	(4,129)
Transfer out	-	-	-	-
Budgetary reserve	(350,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,571,843	2,921,843	3,446,877	525,034
NET CHANGE IN FUND BALANCE	(8,488,285)	(8,488,285)	2,538,217	11,026,502
FUND BALANCE AT BEGINNING OF YEAR	46,154,866	46,154,866	46,154,866	-
FUND BALANCE AT END OF YEAR	\$ 37,666,581	\$ 37,666,581	\$ 48,693,083	\$ 11,026,502

See accompanying note to the budgetary comparison schedule.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTE TO THE BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2015

NOTE A - BUDGETARY INFORMATION

An operating budget is adopted prior to the beginning of each year for the General Fund on a basis consistent with generally accepted accounting principles. 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 15 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-function/major object level. The Pennsylvania School Code allows the Board to make budgetary transfers between major function and major object code 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 Pennsylvania Department of Education's 2028 Report when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all 2014-2015 budget transfers.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
YEAR ENDED JUNE 30, 2015

School District's proportion of the net pension liability (asset)	<u>0.4727%</u>
School District's proportionate share of the net pension liability (asset)	<u>\$ 187,098,000</u>
School District's covered-employee payroll	<u>\$ 60,318,006</u>
School District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	<u>310.19%</u>
The plan's fiduciary net position as a percentage of the total pension liability	<u>57.24%</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS
YEAR ENDED JUNE 30, 2015

Contractually required contribution	\$ 12,215,000
Contributions in relation to the contractually required contribution	<u>12,215,000</u>
CONTRIBUTION EXCESS (DEFICIENCY)	<u>\$ -</u>
School District's covered-employee payroll	<u>\$ 59,585,366</u>
Contributions as a percentage of covered-employee payroll	<u>20.50%</u>

EAST STROUDSBURG AREA SCHOOL DISTRICT
POSTEMPLOYMENT BENEFITS OTHER THAN
PENSION FUNDING PROGRESS
YEAR ENDED JUNE 30, 2015

SCHEDULE OF FUNDING PROGRESS

Valuation Date July 1,	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability (AAL)	(c) Unfunded AAL (UAAL) (b)-(a)	(d) Funded Ratio (a)/(b)	(e) Covered Payroll	(f) UAAL as a Percentage of Covered Payroll (c)/(e)
2010	\$ -	\$ 14,676,869	\$ 14,676,869	0%	\$ 54,169,712	27.09%
2012	-	20,034,463	20,034,463	0%	54,941,894	36.46%
2014	-	23,060,651	23,060,651	0%	53,772,116	42.89%

Independent Auditors' 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 School Directors
East Stroudsburg Area School District
East Stroudsburg, Pennsylvania

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of East Stroudsburg Area School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the East Stroudsburg Area School District's basic financial statements, and have issued our report thereon dated December 1, 2015.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Compliance and Other Matters

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

Purpose of this Report

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

Maullie LLP

Oaks, Pennsylvania
December 1, 2015

***Independent Auditors' Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance in Accordance With OMB Circular A-133***

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

Report on Compliance for Each Major Federal Program

We have audited the East Stroudsburg Area School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the East Stroudsburg Area School District's major federal programs for the year ended June 30, 2015. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the East Stroudsburg Area School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the East Stroudsburg Area School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the East Stroudsburg Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

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

Report on Internal Control Over Compliance

Management of the East Stroudsburg Area School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the East Stroudsburg Area School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Maillie LLP

Oaks, Pennsylvania
December 1, 2015

**SUPPLEMENTARY INFORMATION - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue at July 1, 2014	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue at June 30, 2015
U.S. DEPARTMENT OF EDUCATION									
Impact Aid	84.041	N/A	July 1, 2014 to June 30, 2015	\$ 507,333	\$ 507,333	\$ -	\$ 507,333	\$ 507,333	\$ -
Passed through the Pennsylvania Department of Education									
Title I	84.010	013-080129	July 1, 2013 to September 30, 2014	1,310,850	607,864	379,286	228,578	228,578	-
Title I	84.010	013-080129	July 1, 2014 to September 30, 2015	1,365,637	928,079	-	1,038,543	1,038,543	110,464
Title I, Program Improvement Set Aside 13-14	84.010	042-130129	July 1, 2013 to September 30, 2014	100,806	21,601	21,601	-	-	-
Title II, Improving Teacher Quality 13-14	84.367	020-140129	July 1, 2013 to September 30, 2014	197,742	65,843	42,049	23,794	23,794	-
Title II, Improving Teacher Quality 14-15	84.367	020-140129	July 1, 2014 to September 30, 2015	197,732	145,215	-	184,265	184,265	39,050
Title III, Language Instruction 13-14	84.365	010-140129	July 1, 2013 to September 30, 2014	29,140	5,828	3,074	2,754	2,754	-
Title III, Language Instruction 14-15	84.365	010-140129	July 1, 2014 to September 30, 2015	29,085	23,268	-	29,085	29,085	5,817
Keystone to Opportunity	84.371	143-130129	October 1, 2013 to September 30, 2014	241,848	-	(51,904)	51,904	51,904	-
Keystone to Opportunity	84.371	143-130129	October 1, 2014 to September 30, 2015	228,585	209,537	-	164,391	164,391	(45,146)
Public Welfare Access	93.778	N/A	July 1, 2013 to September 30, 2014	148,643	41,459	41,459	-	-	-
Public Welfare Access	93.778	N/A	July 1, 2014 to September 30, 2015	107,037	86,982	-	107,037	107,037	20,055
SUBTOTAL FORWARD					\$ 2,643,009	\$ 435,565	\$ 2,337,684	\$ 2,337,684	\$ 130,240

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EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received for the Year	Accrued or (Deferred) Revenue at July 1, 2014	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue at June 30, 2015
U.S. DEPARTMENT OF EDUCATION									
SUBTOTAL FORWARDED					\$ 2,643,009	\$ 435,565	\$ 2,337,684	\$ 2,337,684	\$ 130,240
Passed through the Colonial Intermediate Unit									
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2013 to June 30, 2014	1,129,159	690,661	690,661	-	-	-
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2013 to June 30, 2014	6,000	6,000	6,000	-	-	-
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2014 to June 30, 2015	1,133,116	697,005	-	1,133,116	1,133,116	436,111
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2014 to June 30, 2015	4,000	4,000	-	4,000	4,000	-
Special Education - Grants to the States (I.D.E.A.)	84.027	N/A	July 1, 2014 to June 30, 2015	7,040	7,040	-	7,040	7,040	-
School Based Behavioral Health	84.027	N/A	July 1, 2013 to June 30, 2014	1,176	1,176	1,176	-	-	-
Old Dominion University Research Foundation	84.411A	N/A	July 1, 2014 to June 30, 2015	12,000	-	-	10,306	10,306	10,306
Race to the Top	84.413A	N/A	July 1, 2012 to June 30, 2013	63,934	49,975	32,434	17,541	17,541	-
TOTAL U.S. DEPARTMENT OF EDUCATION					<u>4,098,866</u>	<u>1,165,836</u>	<u>3,509,687</u>	<u>3,509,687</u>	<u>576,657</u>
U.S. DEPARTMENT OF AGRICULTURE									
Passed through the Pennsylvania Department of Education									
National School Breakfast Program 14-15	10.553	365-367	July 1, 2014 to June 30, 2015	N/A	511,734	34,035	504,261	504,261	26,562
National School Lunch Program 14-15	10.555	362	July 1, 2014 to June 30, 2015	N/A	1,648,898	109,357	1,613,302	1,613,302	73,761
U.S.D.A. Donated Commodities	10.555	N/A	July 1, 2014 to June 30, 2015	N/A	337,357	(85,729)	274,782	274,782	(148,304)
TOTAL U.S. DEPARTMENT OF AGRICULTURE					<u>2,497,989</u>	<u>57,663</u>	<u>2,392,345</u>	<u>2,392,345</u>	<u>(47,981)</u>
TOTAL FEDERAL AWARDS					<u>\$ 6,596,855</u>	<u>\$ 1,223,499</u>	<u>\$ 5,902,032</u>	<u>\$ 5,902,032</u>	<u>\$ 528,676</u>

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See accompanying notes to the schedule of expenditures of federal awards.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015

NOTE A - ORGANIZATION AND SCOPE

The federal programs as listed in the schedule of expenditures of federal awards are accounted for by the School District in the General Fund for U.S. Department of Education and in the Food Service Fund for U.S. Department of Agriculture programs.

NOTE B - BASIS OF ACCOUNTING

The School District uses the modified accrual method of recording transactions. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

NOTE C - DONATED FOOD

Donated food has been valued according to market value estimates provided by the U.S.D.A.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: **Unmodified**

Internal control over financial reporting:

Material weakness(es) identified: **No**

Significant deficiencies identified that are not considered to be material weaknesses: **No**

Noncompliance material to the financial statements noted: **No**

Federal Awards

Type of auditors' report issued on compliance for major programs: **Unmodified**

Internal control over major programs:

Material weakness(es) identified: **No**

Significant deficiencies identified that are not considered to be material weaknesses: **No**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the Circular: **No**

Identification of major programs:

<u>Program</u>	<u>CFDA</u>
Impact Aid	84.041
Title I	84.010
Title II	84.367
IDEA	84.027

Dollar threshold used to distinguish between 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
YEAR ENDED JUNE 30, 2015

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2015

2014-001 - Financial Reporting

Description of Finding: The School District does not have appropriate controls in place to ensure accurate financial reporting on a government-wide basis.

Current Status: The finding has been addressed and is no longer applicable.

SITE NAME: North Courtland 1 Site
SITE NUMBER: 310536

Brian Borosh
570-424-8500
brian-borosh@esasd.net

LICENSE AGREEMENT

This License Agreement (the "Agreement") made this ____ day of _____, 20____, between the East Stroudsburg Area School District with its principal offices located at 50 Vine Street, East Stroudsburg, Pennsylvania 18301, hereinafter designated Licensor, and Northeast Pennsylvania SMSA Limited Partnership d/b/a Verizon Wireless with its principal offices at One Verizon Way, Mail Stop 4AW100, Basking Ridge, New Jersey 07920 (telephone number 866-862-4404), hereinafter designated Licensee. Licensor and Licensee are at times collectively referred to hereinafter as the "Parties" or individually as the "Party."

WITNESSETH

In consideration of the mutual covenants contained herein and intending to be legally bound hereby, the Parties hereto agree as follows:

1. PREMISES. Licensor hereby licenses to Licensee approximately Forty-Two (42) square feet of space on the ground (the "Ground Space") and space upon an existing light pole (the "Tower Space") located at The East Stroudsburg Area High School, 279 North Courtland Street, East Stroudsburg, Monroe County, Pennsylvania 18301 (the entirety of such real property being referred to as the "Property"), for the installation, operation and maintenance of communications equipment; together with such additional space on the Property for the installation, operation and maintenance of antennas (the "Antenna Space"); together with such additional space on the Property for the installation, operation and maintenance of wires, cables, conduits, brackets and pipes (the "Cabling Space") running between and among the Ground Space, Tower Space and Antenna Space and to all necessary electrical and telephone utility sources located on the Property; together with the non-exclusive right of ingress and egress from a public right-of-way, seven (7) days a week, twenty four (24) hours a day, over the Property to and from the Premises (as hereinafter defined) for the purpose of installation, operation and maintenance of Licensee's communications facility. The Ground Space, Tower Space, Antenna Space and Cabling Space are hereinafter collectively referred to as the "Premises" and are as shown on Exhibit "A" attached hereto and made a part hereof. In the event there are not sufficient electric and telephone, cable or fiber utility sources located on the Property, Licensor agrees to grant Licensee or the local utility provider the right to install such utilities on, over and/or under the Property necessary for Licensee to operate its communications facility, provided the location of such utilities shall be as reasonably designated by Licensor.

2. CONDITION OF PROPERTY. At the Commencement Date (as hereafter defined), the Premises shall be in its current condition free of debris. Licensor represents and warrants to

Licensee that as of the Effective Date and continuing throughout the Term (as hereinafter defined): (a) the Premises is in compliance with all Laws (as defined in Paragraph 24 below), including any applicable building codes, regulations, or ordinances which may exist with regard to the Premises, or any part thereof; and (b) the Premises is free of all lead-based paint, asbestos or other hazardous substances, as such term may be defined under any applicable federal, state or local law. If a breach of the representations and warranties contained in this Paragraph 2 is discovered at any time during the Term, Licensor shall, promptly after receipt of written notice from Licensee setting forth a description of such non-compliance, rectify same at Licensor's expense.

3. TERM; LICENSE FEES.

This Agreement shall be effective as of the date of execution by both Parties (the "Effective Date"), provided, however, the initial term shall be for five (5) years and shall commence on the first day of the month following the day that Licensee commences installation of the equipment on the Premises (the "Commencement Date") at which time license fee payments shall commence and be due at a total annual amount of Four Thousand Eight Hundred and 00/100 Dollars (\$4,800.00) to be paid in advance annually on the Commencement Date and on each anniversary of it in advance, to Licensor or to such other person, firm or place as Licensor may, from time to time, designate in writing at least thirty (30) days in advance of any license fee payment date by notice given in accordance with Paragraph 18 below. Licensor and Licensee acknowledge and agree that initial license fee payments shall not actually be sent by Licensee until thirty (30) days after the Commencement Date. Licensor and Licensee agree that they shall acknowledge in writing the Commencement Date.

Upon agreement of the Parties, Licensee may pay license fees by electronic funds transfer and in such event, Licensor agrees to provide to Licensee bank routing information for such purpose upon request of Licensee.

Licensor hereby agrees to provide to Licensee certain documentation (the "License Documentation") including without limitation: (i) documentation evidencing Licensor's good and sufficient title to and/or interest in the Property and right to receive license fee payments and other benefits hereunder; (ii) a completed Internal Revenue Service Form W-9, or equivalent for any party to whom license fee payments are to be made pursuant to this Agreement; and (iii) other documentation reasonably requested by Licensee and within fifteen (15) days of obtaining an interest in the Property or this Agreement, any assignee(s), transferee(s) or other successor(s) in interest of Licensor shall provide to Licensee such License Fee Documentation. All documentation shall be acceptable to Licensee in Licensee's reasonable discretion. Delivery of License Fee Documentation to Licensee shall be a prerequisite for the payment of any license fees by Licensee and notwithstanding anything to the contrary herein, Licensee shall have no obligation to make any license fee payments until License Fee Documentation has been supplied to Licensee as provided herein.

Within thirty (30) days of a written request from Licensee, Licensor or any assignee(s) or transferee(s) of Licensor agrees to provide updated License Fee Documentation. Delivery of License Fee Documentation to Licensee shall be a prerequisite for the payment of any license fees by Licensee to such party and notwithstanding anything to the contrary herein, Licensee shall have no obligation to make any license fee payments until License Documentation has been supplied to Licensee as provided herein.

4. ELECTRICAL. Licensor shall, at all times during the Term, make electrical service and telephone service available at the Property. Licensee shall furnish and install an electrical meter at the Premises for the measurement of electrical power used by Licensee's installation. The Licensee shall pay the utility directly for its power and/or telephone service consumption.

Licensee shall be permitted at any time during the Term, to install, maintain and/or provide access to and use of, as necessary (during any power interruption at the Premises), a temporary power source, and all related equipment and appurtenances within the Premises, or elsewhere on the Property in such locations as reasonably approved by Licensor. Licensee shall have the right to install conduits connecting the temporary power source and related appurtenances to the Premises in such locations as are mutually acceptable to Licensor and to Licensee.

5. EXTENSIONS. This Agreement shall automatically be extended for four (4) additional five (5) year terms unless Licensee terminates it at the end of the then current term by giving Licensor written notice of the intent to terminate at least three (3) months prior to the end of the then current term. The initial term and all extensions shall be collectively referred to herein as the "Term".

6. LICENSE FEE ESCALATION. Upon each anniversary of the Commencement Date, the annual license fee paid by Licensee to Licensor shall be increased by an amount equal to two percent (2%) over the annual license fee paid by Licensee to Licensor during the immediately preceding year.

7. USE; GOVERNMENTAL APPROVALS. Licensee shall use the Premises for the purpose of constructing, maintaining, repairing and operating a communications facility and uses incidental thereto. Licensee shall have the right to replace, repair, add or otherwise modify its utilities, equipment, antennas and/or conduits or any portion thereof and the frequencies over which the equipment operates, whether the equipment, antennas, conduits or frequencies are specified or not on any exhibit attached hereto, during the Term. It is understood and agreed that Licensee's ability to use the Premises is contingent upon its obtaining after the execution date of this Agreement all of the certificates, permits and other approvals (collectively the "Governmental Approvals") that may be required by any Federal, State or Local authorities as well as a satisfactory building structural analysis which will permit Licensee use of the Premises as set forth above. Licensor shall cooperate with Licensee in its effort to obtain such approvals and shall take no action which would adversely affect the status of the Property with respect to the proposed use thereof by Licensee. In the event

that (i) any of such applications for such Governmental Approvals should be finally rejected; (ii) any Governmental Approval issued to Licensee is canceled, expires, lapses, or is otherwise withdrawn or terminated by governmental authority; and (iii) Licensee determines that such Governmental Approvals may not be obtained in a timely manner, Licensee shall have the right to terminate this Agreement. Notice of Licensee's exercise of its right to terminate shall be given to Licensor in accordance with the notice provisions set forth in Paragraph 18 and shall be effective upon the mailing of such notice by Licensee, or upon such later date as designated by Licensee. All license fees paid to said termination date shall be retained by Licensor. Upon such termination, this Agreement shall be of no further force or effect except to the extent of the representations, warranties and indemnities made by each Party to the other hereunder. Otherwise, the Licensee shall have no further obligations for the payment of license fees to Licensor.

8. INDEMNIFICATION. Subject to Paragraph 9, below, Licensee shall indemnify and hold Licensor harmless against any claim of liability or loss from personal injury or property damage resulting from or arising out of the negligence or willful misconduct of Licensee, its employees, contractors or agents, except to the extent such claims or damages may be due to or caused by the negligence or willful misconduct of Licensor, or its employees, contractors or agents.

9. INSURANCE.

a. The Parties hereby waive and release any and all rights of action for negligence against the other which may hereafter arise on account of damage to the Premises or to the Property, resulting from any fire, or other casualty of the kind covered by standard fire insurance policies with extended coverage, regardless of whether or not, or in what amounts, such insurance is now or hereafter carried by the Parties, or either of them. These waivers and releases shall apply between the Parties and they shall also apply to any claims under or through either Party as a result of any asserted right of subrogation. All such policies of insurance obtained by either Party concerning the Premises or the Property shall waive the insurer's right of subrogation against the other Party.

b. Licensee agrees that it will obtain the following insurance coverage at its sole cost and expense:

Workers Compensation - Statutory coverage and amounts as required by state law, with Employer's Liability limits of:

\$500,000 Each Accident

\$500,000 Aggregate for Injury by Disease

\$500,000 Each Employee for Injury by Disease

Policy shall include waiver of subrogation in favor of Licensor, if allowable by state law.

Commercial General Liability - Including Premises Operations. Products/Completed Operations, Contractual Liability and Personal and Advertising Injury.

Bodily Injury and Property Damage Combined Single Limit:

\$1,000,000 Any One Occurrence

\$1,000,000 Personal and Advertising Injury

\$1,000,000 Products/Completed Operations Aggregate

\$2,000,000 General Aggregate

\$50,000 Fire Damage Liability

\$5,000 Medical Expense - Each Person

General Liability insurance shall be written on an "occurrence" form and shall include Licensor as Additional Insured as its interests may appear under this Agreement excluding Workers Compensation and Employers Liability on a primary and non-contributory basis. A blanket additional insured endorsement shall be attached to the Certificate of Insurance.

Commercial Automobile Liability - Including coverage for owned, hired, leased and non-owned vehicles.

Bodily Injury and Property Damage

\$1,000,000 Combined Single Limit Each Accident

c. Licensor agrees that at its own cost and expense, it will maintain commercial general liability insurance with limits not less than \$1,000,000 for injury to or death of one or more persons in any one occurrence and \$500,000 for damage or destruction to property in any one occurrence. Licensor agrees that it will include Licensee as an additional insured.

10. LIMITATION OF LIABILITY. Except for indemnification pursuant to Paragraphs 8 and 22, neither Party shall be liable to the other, or any of their respective agents, representatives, employees for any lost revenue, lost profits, loss of technology, rights or services, incidental, punitive, indirect, special or consequential damages, loss of data, or interruption or loss of use of service, even if advised of the possibility of such damages, whether under theory of contract, tort (including negligence), strict liability or otherwise.

11. ANNUAL TERMINATION. Notwithstanding anything to the contrary contained herein, provided Licensee is not in default hereunder beyond applicable notice and cure periods, Licensee shall have the right to terminate this Agreement upon the annual anniversary of the Commencement Date provided that three (3) months prior notice is given to Licensor.

12. INTERFERENCE. Licensee agrees to install equipment of the type and frequency which will not cause harmful interference which is measurable in accordance with then existing

industry standards to any equipment of Licensor or other Licensees of the Property which existed on the Property prior to the date this Agreement is executed by the Parties. In the event any after-installed Licensee's equipment causes such interference, and after Licensor has notified Licensee in writing of such interference, Licensee will take all reasonable steps necessary to correct and eliminate the interference within ninety (90) days, including but not limited to, at Licensee's option, powering down such equipment and later powering up such equipment for intermittent testing. Licensor acknowledges that interference may come from different sources, and Licensee shall only be responsible to correct interference caused by Licensee's equipment. In the event Licensee fails to so correct such interference after said notice and time period, Licensee shall be in default under this Agreement. Licensor agrees that Licensor and/or any other tenants of the Property who currently have or in the future take possession of the Property will be permitted to install only such equipment that is the type and frequency which will not cause harmful interference which is measurable in accordance with the then existing industry standards to the then existing equipment of Licensee. The Parties acknowledge that there will not be an adequate remedy at law for noncompliance with the provisions of this Paragraph and therefore, either Party shall have the right to equitable remedies, such as, without limitation, injunctive relief and specific performance.

13. REMOVAL AT END OF TERM. Licensee shall, upon expiration of the Term, or within ninety (90) days after any earlier termination of the Agreement, remove its equipment, conduits, fixtures and all personal property and restore the Premises to its original condition, reasonable wear and tear and casualty damage not caused by Licensee excepted. Licensor agrees and acknowledges that all of the equipment, conduits, fixtures and personal property of Licensee shall remain the personal property of Licensee and Licensee shall have the right to remove the same at any time during the Term, whether or not said items are considered fixtures and attachments to real property under applicable laws. If such time for removal causes Licensee to remain on the Premises after termination of this Agreement, Licensee shall pay license fees at the then existing monthly rate or on the existing monthly pro-rata basis if based upon a longer payment term, until such time as the removal of the equipment, antenna structure, fixtures and all personal property are completed.

14. RIGHT OF FIRST REFUSAL (COMMUNICATIONS EASEMENT). If Licensor elects, during the Term to grant to a third party by easement or other legal instrument an interest in and to that portion of the Premises and/or Property occupied by Licensee, or a larger portion thereof, for the purpose of operating and maintaining communications facilities or the management thereof, with or without an assignment of this Agreement to such third party, Licensee shall have the right of first refusal to meet any bona fide offer of transfer on the same terms and conditions of such offer. If Licensee fails to meet such bona fide offer within thirty (30) days after written notice thereof from Licensor, Licensor may grant the easement or interest in the Premises, Property or portion thereof to such third person in accordance with the terms and conditions of such third party offer.

15. RIGHTS UPON SALE. Should Licensor, at any time during the Term decide (i) to sell or transfer all or any part of the Property or the Premises to a purchaser other than Licensee, or (ii) to grant to a third party by easement or other legal instrument an interest in and to that portion of

the Premises and or Property occupied by Licensee, or a larger portion thereof, for the purpose of operating and maintaining communications facilities or the management thereof, such sale or grant of an easement or interest therein shall be under and subject to this Agreement and any such purchaser or transferee shall recognize Licensee's rights hereunder under the terms of this Agreement. In the event that Licensor completes any such sale, transfer, or grant described in this paragraph without executing an assignment of this Agreement whereby the third party agrees in writing to assume all obligations of Licensor under this Agreement, then Licensor shall not be released from its obligations to Licensee under this Agreement, and Licensee shall have the right to look to Licensor and the third party for the full performance of this Agreement.

16. QUIET ENJOYMENT AND REPRESENTATIONS. Licensor covenants that Licensee, on paying the license fees and performing the covenants herein, shall peaceably and quietly have, hold and enjoy the Premises. Licensor represents and warrants to Licensee as of the execution date of this Agreement, and covenants during the Term that Licensor is seized of good and sufficient title and interest to the Property and has full authority to enter into and execute this Agreement. Licensor further covenants during the Term that there are no liens, judgments or impediments of title on the Premises, or affecting Licensor's title to the same and that there are no covenants, easements or restrictions which prevent or adversely affect the use or occupancy of the Premises by Licensee as set forth above.

17. ASSIGNMENT. This Agreement may be sold, assigned or transferred by the Licensee without any approval or consent of the Licensor to the Licensee's principal, affiliates, subsidiaries of its principal or to any entity which acquires all or substantially all of Licensee's assets in the market defined by the Federal Communications Commission in which the Property is located by reason of a merger, acquisition or other business reorganization. As to other parties, this Agreement may not be sold, assigned or transferred without the written consent of the Licensor, which such consent will not be unreasonably withheld, delayed or conditioned. No change of stock ownership, partnership interest or control of Licensee or transfer upon partnership or corporate dissolution of Licensee shall constitute an assignment hereunder.

18. NOTICES. All notices hereunder must be in writing and shall be deemed validly given if sent by certified mail, return receipt requested or by commercial courier, provided the courier's regular business is delivery service and provided further that it guarantees delivery to the addressee by the end of the next business day following the courier's receipt from the sender, addressed as follows (or any other address that the Party to be notified may have designated to the sender by like notice):

LICENSOR: Business Manager
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, Pennsylvania 18301

LICENSEE: Northeast Pennsylvania SMSA Limited Partnership
d/b/a Verizon Wireless
180 Washington Valley Road
Bedminster, New Jersey 07921
Attention: Network Real Estate

Notice shall be effective upon actual receipt or refusal as shown on the receipt obtained pursuant to the foregoing.

19. RECORDING. Licensor agrees to execute a Memorandum of this Agreement which Licensee may record with the appropriate recording officer. The date set forth in the Memorandum of Lease is for recording purposes only and bears no reference to commencement of either the Term or license fee payments.

20. DEFAULT. In the event there is a breach by a Party with respect to any of the provisions of this Agreement or its obligations under it, the non-breaching Party shall give the breaching Party written notice of such breach. After receipt of such written notice, the breaching Party shall have thirty (30) days in which to cure any breach, provided the breaching Party shall have such extended period as may be required beyond the thirty (30) days if the breaching Party commences the cure within the thirty (30) day period and thereafter continuously and diligently pursues the cure to completion. The non-breaching Party may not maintain any action or effect any remedies for default against the breaching Party unless and until the breaching Party has failed to cure the breach within the time periods provided in this Paragraph. Notwithstanding the foregoing to the contrary, it shall be a default under this Agreement if Licensor fails, within five (5) days after receipt of written notice of such breach, to perform an obligation required to be performed by Licensor if the failure to perform such an obligation interferes with Licensee's ability to conduct its business at the Premises; provided, however, that if the nature of Licensor's obligation is such that more than five (5) days after such notice is reasonably required for its performance, then it shall not be a default under this Agreement if performance is commenced within such five (5) day period and thereafter diligently pursued to completion.

21. REMEDIES. In the event of a default by either Party with respect to a material provision of this Agreement, without limiting the non-defaulting Party in the exercise of any right or remedy which the non-defaulting Party may have by reason of such default, the non-defaulting Party may terminate the Agreement and/or pursue any remedy now or hereafter available to the non-defaulting Party under the Laws or judicial decisions of the state in which the Premises are located. Further, upon a default, the non-defaulting Party may at its option (but without obligation to

do so), perform the defaulting Party's duty or obligation on the defaulting Party's behalf, including but not limited to the obtaining of reasonably required insurance policies.

22. ENVIRONMENTAL.

a. Licensor will be responsible for all obligations of compliance with any and all environmental and industrial hygiene laws, including any regulations, guidelines, standards, or policies of any governmental authorities regulating or imposing standards of liability or standards of conduct with regard to any environmental or industrial hygiene conditions or concerns as may now or at any time hereafter be in effect, that are or were in any way related to activity now conducted in, on, or in any way related to the Premises or Property, unless such conditions or concerns are caused by the specific activities of Licensee in the Premises.

b. Licensor shall hold Licensee harmless and indemnify Licensee from and assume all duties, responsibility and liability at Licensor's sole cost and expense, for all duties, responsibilities, and liability (for payment of penalties, sanctions, forfeitures, losses, costs, or damages) and for responding to any action, notice, claim, order, summons, citation, directive, litigation, investigation or proceeding which is in any way related to: a) failure to comply with any environmental or industrial hygiene law, including without limitation any regulations, guidelines, standards, or policies of any governmental authorities regulating or imposing standards of liability or standards of conduct with regard to any environmental or industrial hygiene concerns or conditions as may now or at any time hereafter be in effect, unless such non-compliance results from conditions caused by Licensee; and b) any environmental or industrial hygiene conditions arising out of or in any way related to the condition of the Premises or Property or activities conducted thereon, unless such environmental conditions are caused by Licensee.

c. Licensee shall hold Licensor harmless and indemnify Licensor from and assume all duties, responsibility and liability at Licensee's sole cost and expense, for all duties, responsibilities, and liability (for payment of penalties, sanctions, forfeitures, losses, costs, or damages) and for responding to any action, notice, claim, order, summons, citation, directive, litigation, investigation or proceeding which is in any way related to: a) failure to comply with any environmental or industrial hygiene law, including without limitation any regulations, guidelines, standards, or policies of any governmental authorities regulating or imposing standards of liability or standards of conduct with regard to any environmental or industrial hygiene concerns or conditions as may now or at any time hereafter be in effect, to the extent that such non-compliance results from conditions caused by Licensee; and b) any environmental or industrial hygiene conditions arising out of or in any way related to the condition of the Premises or Property or activities conducted thereon, to the extent that such environmental conditions are caused by Licensee.

23. CASUALTY. In the event of damage by fire or other casualty to the Property or Premises not caused by LICENSEE that cannot reasonably be expected to be repaired within forty-five (45) days following same or, if the Property is damaged by fire or other casualty so that

such damage may reasonably be expected to disrupt Licensee's operations at the Premises for more than forty-five (45) days, then Licensee may, at any time following such fire or other casualty, provided Licensor has not completed the restoration required to permit Licensee to resume its operation at the Premises, terminate this Agreement upon fifteen (15) days prior written notice to Licensor. Any such notice of termination shall cause this Agreement to expire with the same force and effect as though the date set forth in such notice were the date originally set as the expiration date of this Agreement and the Parties shall make an appropriate adjustment, as of such termination date, with respect to payments due to the other under this Agreement. Notwithstanding the foregoing, the license fees shall abate during the period of repair following such fire or other casualty in proportion to the degree to which Licensee's use of the Premises is impaired.

24. APPLICABLE LAWS. During the Term, Licensor shall maintain the Property and all structural elements of the Premises in compliance with all applicable laws, rules, regulations, ordinances, directives, covenants, easements, zoning and land use regulations, and restrictions of record, permits, building codes, and the requirements of any applicable fire insurance underwriter or rating bureau, now in effect or which may hereafter come into effect (including, without limitation, the Americans with Disabilities Act and laws regulating hazardous substances) (collectively "Laws"). Licensee shall, in respect to the condition of the Premises and at Licensee's sole cost and expense, comply with (a) all Laws relating solely to Licensee's specific and unique nature of use of the Premises; and (b) all building codes requiring modifications to the Premises due to the improvements being made by Licensee in the Premises.

25. EFFECT OF LICENSE. This Agreement can only be terminated in accordance with the terms set forth in it or as a remedy for a default which is not cured within the time and in the manner provided herein.

26. MISCELLANEOUS. This Agreement contains all agreements, promises and understandings between the Licensor and the Licensee regarding this transaction, and no oral agreement, promises or understandings shall be binding upon either the Licensor or the Licensee in any dispute, controversy or proceeding. This Agreement may not be amended or varied except in a writing signed by all parties. This Agreement shall extend to and bind the heirs, personal representatives, successors and assigns hereto. The failure of either party to insist upon strict performance of any of the terms or conditions of this Agreement or to exercise any of its rights hereunder shall not waive such rights and such party shall have the right to enforce such rights at any time. This Agreement and the performance thereof shall be governed interpreted, construed and regulated by the laws of the state in which the Premises is located without reference to its choice of law rules.

IN WITNESS WHEREOF, the Parties hereto have set their hands and affixed their respective seals the day and year first above written.

WITNESS:

LICENSOR: East Stroudsburg Area School District

By: _____

Its: _____

Date: _____

WITNESS:

LICENSEE: Northeast Pennsylvania SMSA Limited
Partnership d/b/a Verizon Wireless
By: Cellco Partnership, its General Partner

By: _____

David R. Heverling
Area Vice President Network

Date: _____

EXHIBIT "A"

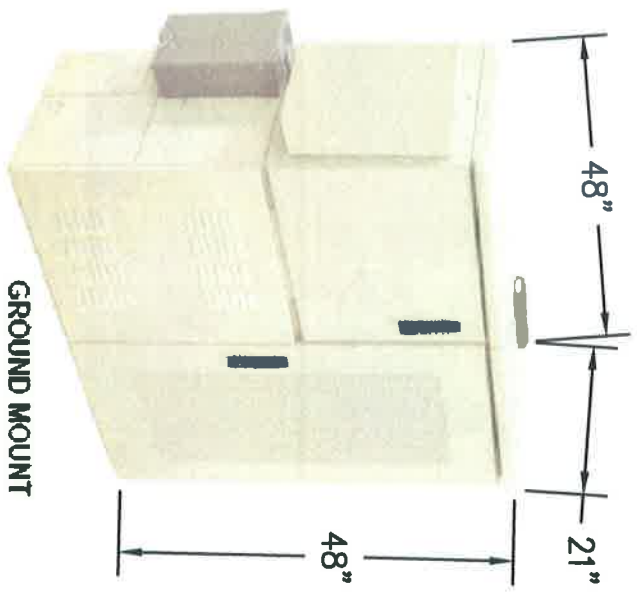
SITE PLAN OF GROUND SPACE, TOWER SPACE,
ANTENNA SPACE AND CABLING SPACE



PROPOSED METRO CELL SITE (MC)

LE NOTES:

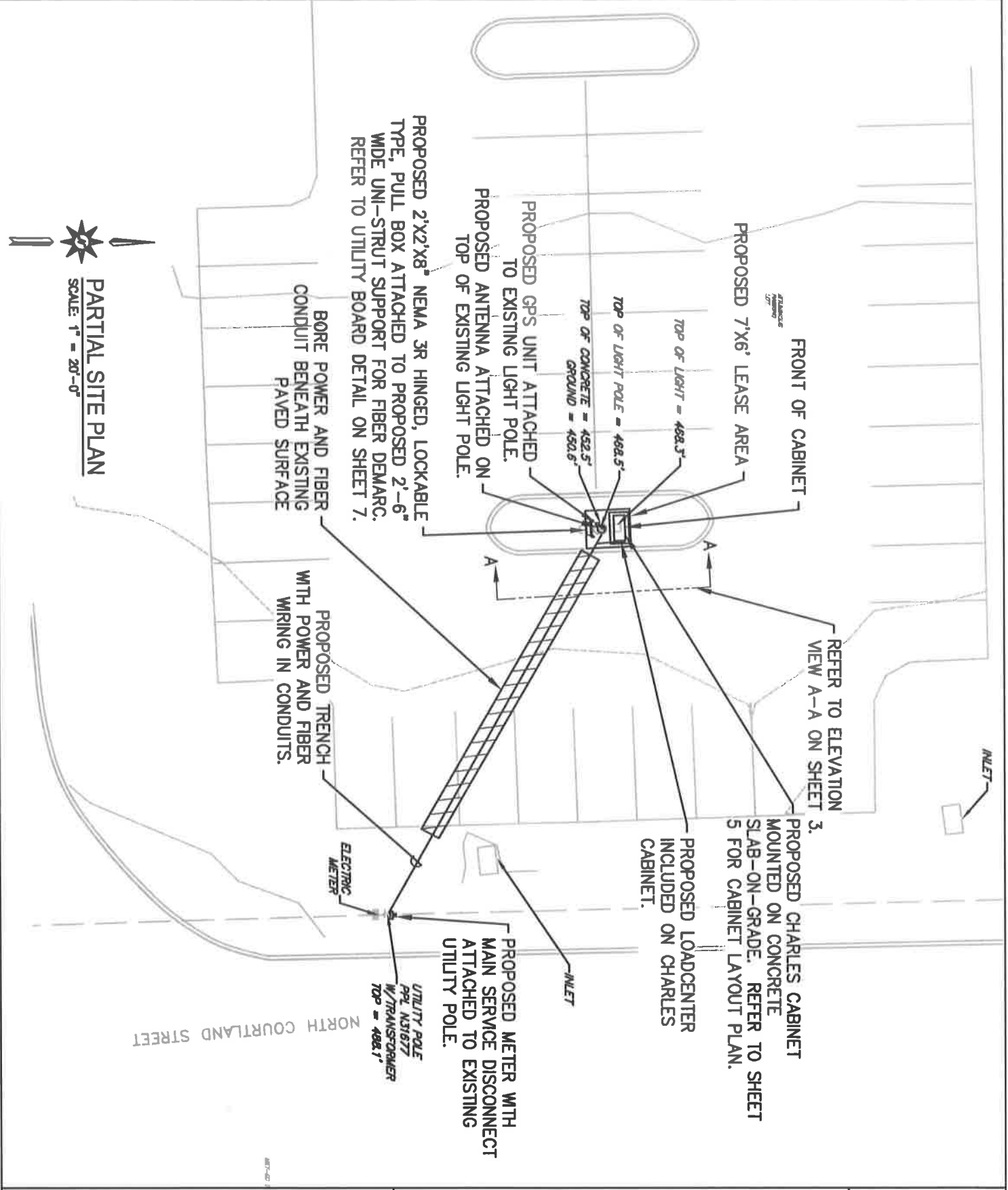
1. ELECTRICAL SERVICE TO THE PROPOSED CHARLES CABINET EQUIPMENT WILL BE OBTAINED VIA NEW SERVICE FROM EXISTING NEARBY UTILITY POLE WITH METER AND MAIN SERVICE DISCONNECT TO BE ATTACHED TO EXISTING UTILITY POLE AND BORE SERVICE WIRING IN CONDUIT TO PROPOSED LOADCENTER MOUNTED ON PROPOSED CHARLES CABINET. TO BE VERIFIED VIA POWER WALK
2. THE ANTENNA WHIP WILL BE EXTENDED FROM THE PROPOSED METRO CELL EQUIPMENT VIA RF JUMPER IN PROPOSED 3" CONDUIT, UNLESS IT CAN BE DETERMINED TO PLACE WITHIN THE POLE.
3. FIBER SERVICE IS PROPOSED TO BE OBTAINED FROM TELCO PROVIDER ON EXISTING NEARBY UTILITY POLE. BORE CONDUIT FROM UTILITY POLE TO FIBER CABINET TO BE ATTACHED TO PROPOSED UTILITY SUPPORT STRUCTURE NEAR PROPOSED CHARLES CABINET, THEN EXTEND CONDUIT TO CHARLES CABINET LOCATION. TO BE VERIFIED VIA TELCO WALK.
4. A FOUR (4) HOUR BATTERY BACK-UP UNIT WOULD BE PROVIDED WITHIN THE CHARLES CABINET.
5. PROVIDE A LOCAL SWITCH INSIDE THE CABINET TO SHUT OFF POWER FOR MAINTENANCE USE.



SAMPLE CHARLES CABINET EQUIPMENT

SITE COORDINATES: LAT: 41°00'26.82" N LONG: 75°11'04.90" W	SITE ADDRESS: E. STRAUDESBURG AREA SD N. COURTLAND ST E. STROUDSBURG, PA 18301
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h61



Integrated Engineering Solutions, Inc.
 251 South Houcks Road Harrisburg, PA 17109
 T: 717-545-5484 F: 717-545-5414
 www.IES-pa.com

**N. COURTLAND ST STROUDSBURG 1
 SMALL CELL NEW BUILD**

MONROE COUNTY

E. STROUDSBURG BOROUGH

Proj. No. 11040/556

Date: 07/16/2015

EXHIBIT A

SHEET 2 OF 8

561

PROPOSED LESSEE ANTENNA. ANTENNA AND BRACKET TO BE PAINTED TO MATCH POLE COLOR. TOP OF ANTENNA = 473.6' (MAX HEIGHT) REFER TO ANTENNA MOUNT DETAIL ON SHEET 4.

PROPOSED GPS UNIT. GPS AND BRACKET TO BE PAINTED TO MATCH POLE COLOR. TOP OF LIGHT POLE = 468.5' TOP OF LIGHT = 468.3' 467.7'

PROPOSED 3" PVC GRAY CONDUIT FOR RF ANTENNA/GPS CABLE, UNLESS IT CAN BE DETERMINED TO PLACE WITHIN POLE.

PROPOSED 2'X2'X8" NEMA 3R HINGED, LOCKABLE TYPE, PULL BOX ATTACHED TO PROPOSED 2'-6" WIDE UNI-STRUT SUPPORT FOR FIBER DEMARC. REFER TO UTILITY BOARD DETAIL ON DWG. E-2. TOP OF CONCRETE = 452.5'

PROPOSED LESSEE CHARLES CABINET WITH BATTERIES IN STANDARD GRAY FINISH. REFER TO CABINET SUPPORT DETAIL ON SHEET 6.

CONCRETE CURB EXISTING GROUND = 0.0' AGL = 450.6' AMSL

ELEVATION VIEW A-A SCALE: 1/8" = 1'-0"

Proj. No. 11040/556 Date: 07/16/2015 EXHIBIT A SHEET 3 OF 8

N. COURTLAND ST STROUDSBURG 1 SMALL CELL NEW BUILD MONROE COUNTY E. STROUDSBURG BOROUGH

Integrated Engineering Solutions, Inc. 251 South Houcks Road Harrisburg, PA 17109 T: 717-545-5484 F: 717-545-5414 www.IES-pa.com



07L1

NOTE:
EXISTING POLE CAP TO BE REMOVED FROM TOP OF POLE TO BE ABLE TO INSTALL PROPOSED ANTENNA MOUNT ON TOP OF EXISTING POLE.

NOTE:
PREPARE EXISTING SURFACE FOR WELDING AND RESTORE AS REQUIRED.

PROPOSED UNIVERSAL CANTANNA SLEEVE (CONCEALFAB PART# 002948-A) (ATTACH TO PIPE PER MANUFACTURER'S INSTRUCTIONS)
PROPOSED 2 3/8" O.D. x 4" HIGH ALUMINUM PIPE (WELDED TO PROPOSED PLATE USING 1/8" WELD ALL AROUND)
PROPOSED GPS ANTENNA MOUNTED TO PROPOSED PIPE (ATTACH PER MANUFACTURER'S INSTRUCTIONS)

TOP OF PROPOSED ANTENNA
EL = 21'-0" ABOVE EXISTING GRADE

PROPOSED ANTENNA (CSS CYL-X7CAP-2 SMALL CELL CANTANNA OR EQUIVALENT MODEL (HAVING SAME WIND AREA))

PROPOSED 1/4" THICK (x TOP OF POLE DIAMETER PLUS 1") ROUND ALUMINUM PLATE

TOP OF EXISTING POLE/LIGHTS
EL = 18'-0"± ABOVE EXISTING GRADE

EXISTING LIGHT (TYP. OF 2)

PROPOSED 3/8" DIAMETER U-BOLT FOR 1 1/4" O.D. GALVANIZED STEEL PIPE

NOTE:
CONTRACTOR IS TO OBTAIN ACTUAL TOP OF POLE DIAMETER IN FIELD PRIOR TO FABRICATION OF PROPOSED ROUND ALUMINUM PLATE.

(2) 1/8" X 2" LONG WELDS AT 180 DEGREES BETWEEN EXISTING LIGHT MOUNTS

PROPOSED 3/4" WIDE X 0.030" THICK STAINLESS STEEL BANDS (TYP. OF 2) (INSTALL PER MANUFACTURER'S INSTRUCTIONS) FOR ATTACHING GPS MOUNTING BRACKET PLATE TO EXISTING POLE

PROPOSED GPS MOUNTING BRACKET PLATE

EXISTING 5" DIAMETER ALUMINUM LIGHT POLE

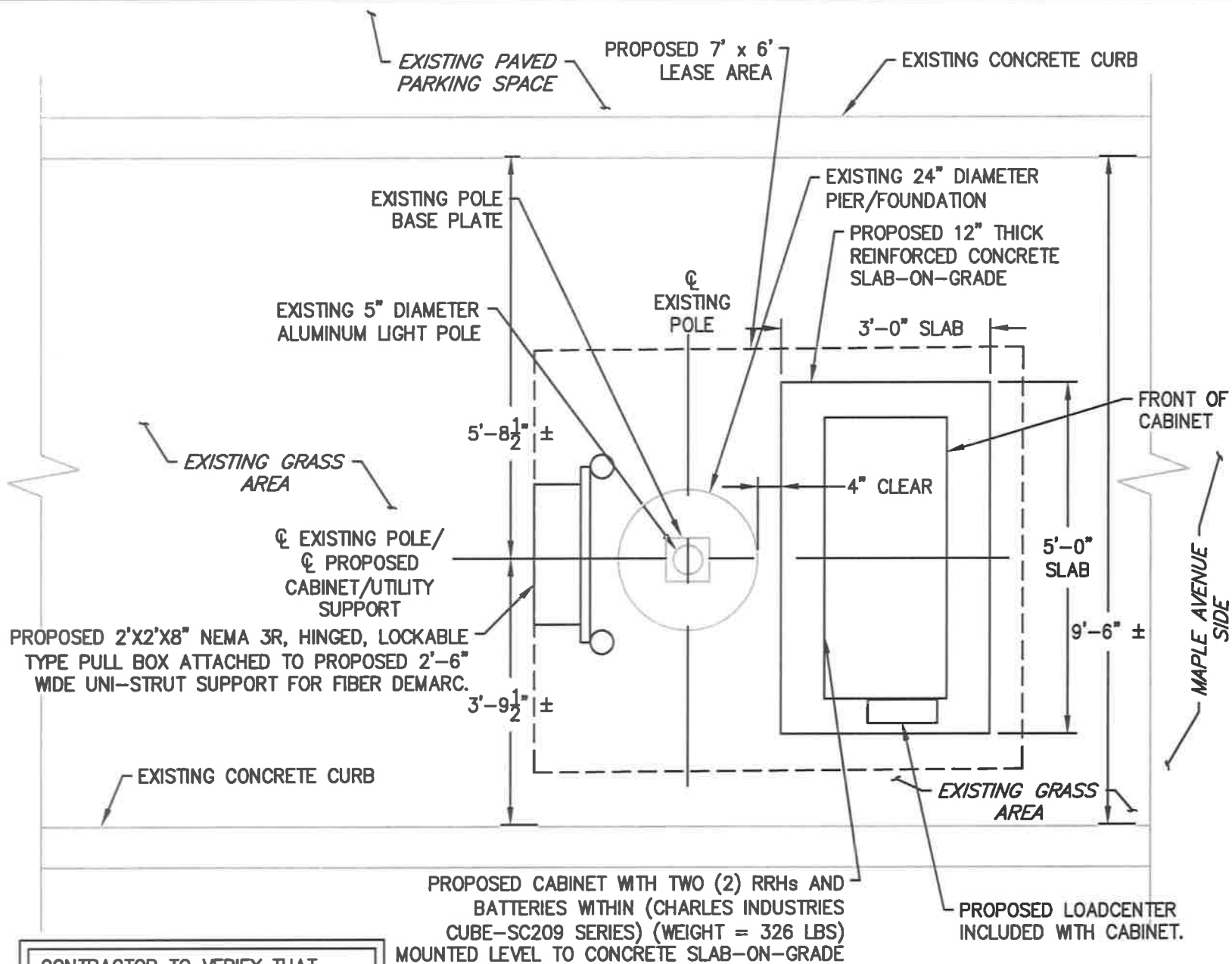
ANY CHANGES TO WHAT IS SHOWN ON THESE DETAILS MUST BE REVIEWED BY A PROFESSIONAL STRUCTURAL ENGINEER PRIOR TO WORK BEING DONE.

NOTE:
ALL PROPOSED ATTACHMENTS TO BE PAINTED TO MATCH EXISTING POLE. PROPOSED ANTENNA TO BE PAINTED WITH RF FRIENDLY PAINT.

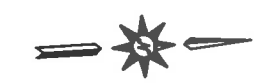
PROPOSED ANTENNA MOUNT
SCALE: 1/2" = 1'-0"



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CONTRACTOR TO VERIFY THAT EXISTING LIGHT POLE WALL THICKNESS IS 3/16" MINIMUM. CONTACT DESIGN ENGINEER IF LESS.



CABINET LOCATION - PLAN VIEW

SCALE: 1/2" = 1'-0"

SEE SITE PLAN FOR LOCATION OF EXISTING POLE OVERALL.

Proj. No. 11040/556
 Date: 07/16/2015
EXHIBIT A
 SHEET 5 OF 8

N. COURTLAND ST STROUDSBURG 1
SMALL CELL NEW BUILD
 MONROE COUNTY
 E. STROUDSBURG BOROUGH

Integrated Engineering Solutions, Inc.
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EXISTING SIGN ATTACHED TO POLE (TYP. OF 2)

BOTTOM OF EXISTING SIGN
EL = 8'-1 1/2" ± ABOVE EXISTING GRADE

EXISTING 5" DIAMETER ALUMINUM LIGHT POLE

BOTTOM OF PROPOSED BOX EL = 5'-0" ABOVE EXISTING GRADE

EXISTING HAND HOLE IN POLE

EXISTING POLE BASE PLATE

EXISTING CONCRETE PIER/FOUNDATION

TOP OF EXISTING CONCRETE PIER
EL = 1'-11" ± ABOVE EXISTING GRADE

EXISTING GRADE (GRASS)

2'-0" DIAMETER
4" CLEAR

TOP OF PROPOSED CABINET
EL = 4'-2 3/4" ABOVE EXISTING GRADE

PROPOSED CABINET WITH TWO (2) RRHs AND BATTERIES WITHIN (CHARLES INDUSTRIES CUBE-SC209 SERIES) (WEIGHT = 326 LBS) MOUNTED LEVEL TO CONCRETE SLAB-ON-GRADE

PROPOSED 12" THICK REINFORCED CONCRETE SLAB-ON-GRADE

4" ANCHOR EMBEDMENT

EXISTING GRADE (GRASS)

PROPOSED 3/8" DIAMETER HILTI HAS-A GALVANIZED STEEL THREADED ROD AND HILTI HIT-HY200 ADHESIVE ANCHORING SYSTEM (TYP OF 4) IN 1/2" DIAMETER PRE-DRILLED HOLES IN 4" PLINTH. (INSTALL PER MANUFACTURER'S INSTRUCTIONS)

PROPOSED 6" THICK COMPACTED CRUSHED STONE

#4 BAR AT 12" O.C. (TYP. EACH WAY, TOP AND BOTTOM)

ANY CHANGES TO WHAT IS SHOWN ON THESE DETAILS MUST BE REVIEWED BY A PROFESSIONAL STRUCTURAL ENGINEER PRIOR TO WORK BEING DONE.

5'-0" MIN. DEPTH IN GROUND. CONTRACTOR TO FIELD VERIFY PRIOR TO MAKING ANY PROPOSED ATTACHMENTS. DIGGING OF TEST PITS IS NOT PERMITTED FOR FOUNDATION VERIFICATION. ULTRASOUND GAGE METHOD IS RECOMMENDED.

CABINET MOUNT DETAIL
SCALE: 1/2" = 1'-0"

NOTE: PIER DIAMETER ASSUMED TO BE SAME UNDERGROUND

Proj. No. 11040/556
Date: 07/16/2015
EXHIBIT A
SHEET 6 OF 8

N. COURTLAND ST STROUDSBURG 1
SMALL CELL NEW BUILD

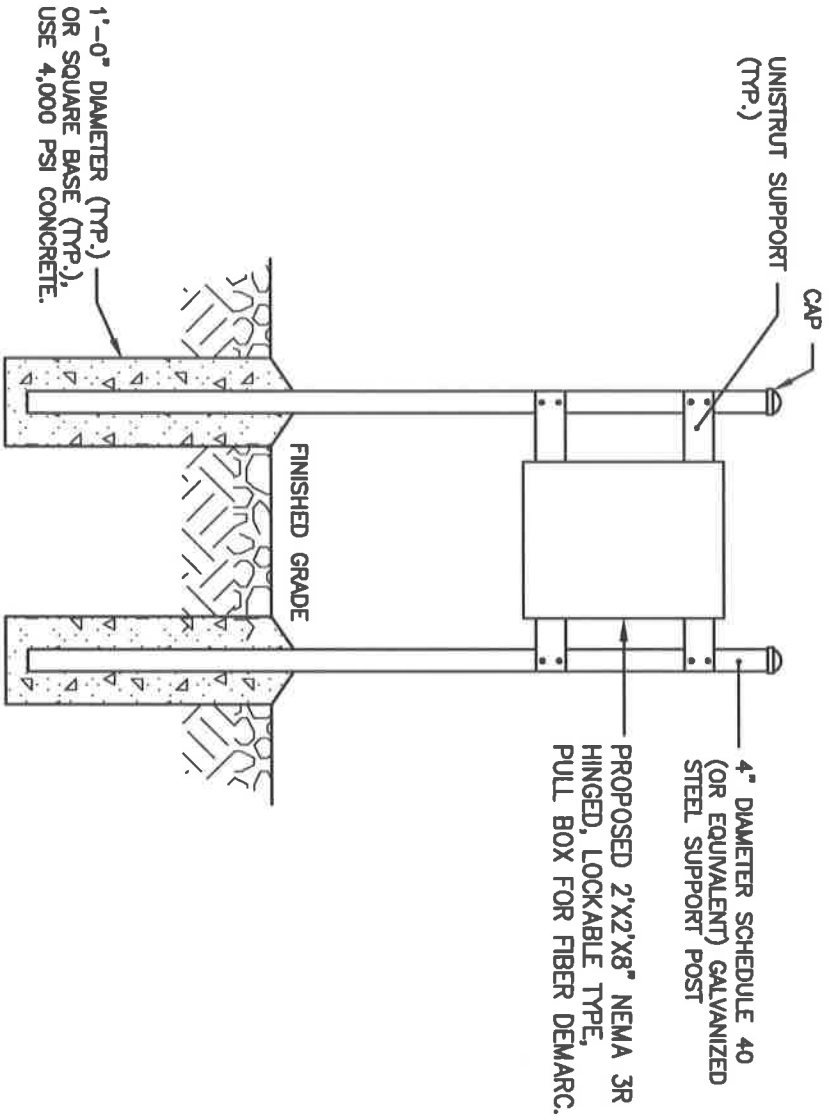
MONROE COUNTY E. STROUDSBURG BOROUGH

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6L1



UTILITY SUPPORT STRUCTURE DETAIL
SCALE: NONE



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N. COURTLAND ST STROUDSBURG 1
SMALL CELL NEW BUILD

MONROE COUNTY

E. STROUDSBURG BOROUGH

Proj. No. 11040/556

Date: 07/16/2015

EXHIBIT A

SHEET 7 OF 8

081

PROPOSED GPS UNIT ATTACHED TO OPPOSITE SIDE OF EXISTING LIGHT POLE. GPS AND BRACKET TO BE PAINTED TO MATCH POLE COLOR.

PROPOSED LESSEE ANTENNA ATTACHED TO TOP OF EXISTING LIGHT POLE. ANTENNA AND BRACKET MOUNT TO BE PAINTED TO MATCH POLE COLOR.



PROPOSED 3" PVC GRAY CONDUIT FOR ANTENNA/GPS COAX CABLE.

PROPOSED HINGED FIBER BOX.

PROPOSED LESSEE CHARLES CABINET WITH BATTERIES AND LOADCENTER IN STANDARD GRAY FINISH.

PROPOSED CHARLES CABINET MOUNTED AT EXISTING LIGHT POLE

Proj. No. 11040/556

Date: 07/16/2015

EXHIBIT A

SHEET 8 OF 8

N. COURTLAND ST STROUDSBURG 1
SMALL CELL NEW BUILD

MONROE COUNTY E. STROUDSBURG BOROUGH

Integrated Engineering Solutions, Inc.

251 South Houcke Road Harrisburg, PA 17109
T: 717-545-5464 F: 717-545-5414
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**EAST STROUDSBURG AREA SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS**

RESOLUTION

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, known as the "Taxpayer Relief Act" (hereinafter "Act 1");

WHEREAS, Act 1 requires school districts to limit tax increases to the level set by the index, as defined by Act 1, unless the tax increase is approved by voters in a referendum or the school district obtains from the Department of Education or a court of common pleas certain referendum exceptions;

WHEREAS, Act allows a board of school directors to elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than the index, provided this resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year;

WHEREAS, the East Stroudsburg Area School District index for the 2016-2017 fiscal year is 3.3% as calculated by the Department of Education;

WHEREAS, the East Stroudsburg Area School District Board of Education wishes to express its intention that it shall not raise the real estate property tax rate for the support of the East Stroudsburg Area School District for the 2016-2017 fiscal year by more than the index.

WHEREAS, this Resolution does not require that the East Stroudsburg Area School District Board of School Directors raise the real estate property tax rate for the 2016-17 fiscal year.

AND NOW, on this 21st day of December, 2015, it is hereby RESOLVED by the East Stroudsburg Area School District (hereinafter "District") Board of Education (hereinafter "Board") the following:

1. The Board certifies that it will not increase any school district tax for the 2016-2017 school year at a rate that exceeds the index as calculated by the Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code (hereinafter "School Code"), 24 P.S. §6-687, for the adoption of the District's proposed and final budget.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget of the 2016-2017 fiscal year.

4. The Administration of the District is directed to submit the District's information on a proposed increase in the rate of a tax levied for the support of the District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
5. The Administration of the District is directed to send a copy of this Resolution to the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333(f) of Act 1 and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2016-2017 fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of Section 311 of Act 1. Provided, however:
 - (a) The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 4 and 5 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
 - (b) Within ten days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
 - (c) If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of Section 311 of Act 1.

EAST STROUDSBURG AREA SCHOOL DISTRICT

Gary Summers, Board President

Date

ATTEST:

Patricia Rosado, Board Secretary

Date

IU FUEL BID AWARD 2016-17
12/9/2015

ESASD BID TALLEY 2015-16 IU JOINT PURCHASING BID

PRODUCT	2015-16		2016-17	
	VENDOR	BID	VENDOR	BID
#2 Fuel Oil Tank Transport, Firm	Talley Petroleum, Grantville, PA	\$ 2.2207	Talley Petroleum, Grantville, PA	\$ 1.5895
#2 Fuel Oil Consumer Tank, Fluctuating	PAPCO, Ashton, PA	\$ 2.4957	PAPCO, Ashton, PA	\$ 1.8936
Bio- Diesel 5%	PAPCO, Ashton, PA	\$ 2.2661	Talley Petroleum, Grantville, PA	\$ 1.6437
Add-on for Winter additive	PAPCO, Ashton, PA	\$ 0.0495	Talley Petroleum, Grantville, PA	\$ 0.0445
Add-on for Kerosene additive	PAPCO, Ashton, PA	\$ 0.5500	Talley Petroleum, Grantville, PA	\$ 0.5100
Off-road Diesel Consumer Tank, Fluctuating	PAPCO, Ashton, PA	OPIS + \$0.9802	PAPCO, Ashton, PA	OPIS + \$1.7212

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Catalog Fixed Discount Program - 2016.xls

Company Information

ACCO Brands USA LLC (GBC)
4 Corporate Drive
Lake Zurich IL 60047
Contact: Cyndi Otzko
Mgr. Sales Administration
847-796-4569
847-793-9005 FAX
directbid@acco.com
www.gbconnect.com

Calico Industries, Inc.
9045 Junction Drive
Annapolis Junction MD 20701-2005
Contact: Christopher M. Hartnett
Sr. Director of Bids/Contracts
800-638-0828
301-498-2056 FAX
bids@calicoindustries.com

Cascade School Supplies
1 Brown St
North Adams MA 01247
Contact: Todd E. Shafer
Vice President
800-628-5078
866-298-6578 FAX
kasi@cascadeschoolsupplies.com

Central Poly Corp.
2400 Bedle Place
Linden NJ 07036
Contact: Andrew Hoffer
President
908-862-7570
908-862-9019 FAX
bids@centralpoly.com

Dallas Midwest, LLC

Discount Information

40% Discount on Latest Catalog dated January 2015
Discount excludes furniture, electronics & sale catalogs

Discount includes Office Machines such as Binding, Laminating
and Equipment and Supplies

Free Standard Shipping

20% Discount on soft goods and smallwares (Current Catalog)
Equipment priced at time of sale
Food Bars and Acrylic Food Boxes priced in catalog
Minimum for prepaid freight - \$350

35% Discount from the #83 & #84 Catalog
Discount does not include Catalog Supplements
Discount does not include Furniture, Office Machines,
Electronics or Sale Catalogs
Drop Ship items are excluded from discount

5% Discount off 2016 Catalog
Minimum Order - \$500.00

5% Discount on July 2015 Fall Catalog

Products Offered

Binding/Laminating Solutions

Food Service Equipment & Supplies

Classroom/School Supplies

Bags/Trash Can Liners
Janitorial Supplies

184

Catalog Fixed Discount Program - 2016.xls

Company Information

4100 Alpha Rd #111
Dallas , TX 75244
Contact: Terea Darden
General Manager
800-527-2417
800-301-8314 FAX
teresad@dallasmidwest.com

Discount Information

5% Discount on Catalog Supplements
Larger Discounts available on volume Purchases of \$5000+
Freight charges will apply on a pre-pay and add basis

Products Offered



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Catalog Fixed Discount Program - 2016.xls

Company Information

DEMCO, Inc.
4810 Forest Run Rd
Madison WI 53704
Discount Code: C11101
Contact: Kristopher L Snow
Contract Administrator
888-211-3072
888-320-0288 FAX
contracts@demco.com
kriss@demco.com
www.demco.com

EAI Education
PO Box 7046
Oakland NJ 07442
BID# LEA-2016 FIXED%
Contact: Annelies Guglberger
Corporate Secretary
800-770-8010
201-891-5689 FAX
bidsquotes@eaieducation.com

ETA/hand2mind
500 Greenview Court
Vernon Hills IL 60061
Contact: Carolyn Vanco
Coordinator Contract & Bids
800-445-5985, ext. 5177
888-333-9588 FAX
cvanco@hand2mind.com
www.hand2mind.com

Frey Scientific
140 Marble Drive
Lancaster, PA 17601

Discount Information

12% Discount off the Jan 1st - Dec 31st 2016 Catalog
Minimum Order \$75
Discount does not include Catalog Supplements
5% Discount on Furniture & Equipment (non-consumable)
5% Discount on Learning Materials
Discount does not include Security products, Custom Order Products, Periodicals & Subscription Program Products, Licensed Products
For orders over \$1,000 email quote@demco.com
Customers will receive the better of either the sale catalog or the discount from the full line catalog

15% Discount with exceptions (including furniture)
Discount not included on Calculators & Peripherals, CBLs, CBRs, probes, Navigator Systems, Software, Stopwatches/Timers. Storage products or batteries.
Discount cannot be combined with other offers, including current discounts through bids, quotes, web sale prices or EAI coupons

Minimum Orders/Shipping: EAI has no minimum. Shipping on order over \$100 is Free; under \$100 add \$7.00 for shipping. Actual shipping charges do apply to calculators, storage products, oversize & drop shipped items from factory.
Discount cannot be combined with other discounts

15% Discount on 2016 ETA hand2mind catalog
All item numbers prefixed by "BD" are excluded from catalog discount

Discount includes Furniture & Electronics
Discount does not include custom kits, PD, sale items

No minimum order required.

30% Discount off the January 2016 through December 2017 Catalog
Discount does not include Catalog Supplements
Discount applies to furniture

Products Offered

Furniture & Equipment
Library & School Supplies

Classroom Learning Materials

Classroom Learning Materials

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Catalog Fixed Discount Program - 2016.xls

Company Information

Contract #:7779773107
Stephen M. Herren
Assistant Secretary
800-225-3739
800-877-256-3739 FAX
bidnotices@schoolspecialty.com

GovConnection, Inc.
732 Milford Road
Merrimack, NH 03054
Contact: Jeff Sparr
Executive Account Manager
800-800-0019 ext. 75574
603-683-0612 FAX
jsparr@govconnection.com

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Interboro Packaging Corporation
114 Bracken Road
Montgomery, NY 12549
Contact: Shaindy Lichtman
Secretary
845-782-6800
845-781-2450 FAX
interboro@frontiernet.net

Kurtz Bros.
400 Reed St.
PO Box 392
Clearfield PA 16830
Contact: Jeff Pistner
VP - School Marketing
800-252-3811
814-765-8690 FAX
jpistner@kurtzbros.com

Discount Information

Exclusions: No discount on SSI, Delta, CPO, or Frey Scientific
Exclusive Products with a prefix of "N" or "LN". Discount does
Not apply to any other School Specialty Catalogs or Flyers

Free Shipping on all items except prefix "L", "H"
Products that must ship by motor freight @75 fee or 12%
All CPO and DSM product will incur 12% shipping fee

3% Discount off GovConnection Web Catalog
Discounts include Catalog Supplements, Furniture, Office
Machines, Electronics, Sale Catalogs

Free standard ground shipping pm a;; products, excluding
heavyweight items.

50% Discount on January 2015 Catalog
50% Discount off Medical/First Aid Supplies
Discount includes 50% for Catalog Supplements
Does not include Furniture, Electronics, Office Machines,
Sales Catalogs

\$400.00 minimum for free delivery

25% Discount plus FREE S/H, Minimum order \$50
Catalog 2016 (#122) - Pages 2 - 659 (Classroom Supplies)
For quotes on furniture and equipment items, contact
the furniture department at 800-252-3811 ext. 2241 or 2242
Discount does not apply to Furniture or Office Machines
Discount does not apply to Catalog Supplements
Free Delivery on Orders \$50.00+

Products Offered

Office Supplies

Medical/First Aid Supplies

School Supplies
Furniture & Equipment

Catalog Fixed Discount Program - 2016.xls

Company Information

NASCO
901 Janesville Ave
P.O. Box 901
Fort Atkinson WI 53538-0901
Reference: Quotation No. 67943
Contact: Dave Johnson
Manager of Contract Sales
800-558-9595
800-372-1236 FAX
quotes@enasco.com
www.eNASCO.com

Office Depot
Five Neshaminy Interplex, Suite 101
Trevose, PA 19053
Contact: Lori Tattersall
lori.tattersall@officedepot.com
215-353-2139
215-244-2233 FAX
Customer Service Department:
888-777-4044

Penn Valley Chemical
PO Box 847
201 Kriebel Ave
Lansdale, PA 19446
Contact: Geoffrey O'Brien
geoffe@pennvalley.com
877-782-1878
215-362-2191 FAX

Discount Information

5-20% Discount off the 2016 Catalog
20% Discount off Arts and Crafts
15% Discount off Early Learning, Elementary Education,
Geometry/Algebra, Math, Science, Special Education
10% Discount off Agriculture Sciences, Family Consumer
Sciences, Hands-On-Health, Physical Education and Team Sports

Does not include Catalog Supplements
\$50.00 Minimum Order for Discounts to apply
Free Shipping

2016 Business Solutions Division Catalog:
45% Discount General Supplies
14% Discount Furniture, Electronics, Office Machines
24% Discount Ink and Toner
54% Discount Paper
Does not include Catalog Supplements

20% Discount off all items in the **2014** Prolink catalog
20% off Catalog Supplements

Products Offered

Classroom Learning Materials

Office Supplies

Office Supplies

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Catalog Fixed Discount Program - 2016.xls

Company Information

Really Good Stuff
448 Pepper St.
Monroe CT 06468
Contact: Claudia Fellini
800-366-1920
203-268-8120 FAX
bidsupport@reallygoodstuff.com

S&S Worldwide
75 Mill Street
Colchester CT 06415
Contact: Amber Brown
Bid Analyst
800-642-7354
800-432-2842 FAX
bids@ssww.com

Sam Tell & Son Inc
300 Smith Street
Farmingdale NY 11735
Contact: Marc Tell
President
631-501-9700 ext. 1112
631-501-9709 FAX
fsmilow@samtell.com

Scholastic Inc.
524 Broadway
New York, New York 10012
Contact: Toni Abrahams
VP of Operations
800-825-4579
866-560-6930 FAX
rfp-scholastic@scholastic.com

Discount Information

"Volume Discount" Prices range from 0-25% off any
Non-expired Catalog
\$30 Minimum Order
Prices do not include shipping and handling charges. Prices
are as stated in our catalog or website with shipping and
handling charges added to the subtotal of each order.

18% Discount on 2015 S&S Buyer's Guide
Not to be combined with Sale Prices, Offer codes, Internet
Specials or Quantity Breaks
Discount does not apply to Catalog Supplements
Free Freight does not apply to drop ship items in catalog
Discount does not include Office Machines or Sale Catalogs

60% Discount on Stanton Catalog
50% Discount Vollraty Catalog, Carlisle Catalog, Cambro Catalog
Catalog
40% Discount on Updates

25% Discount on Scholastic Teaching Resources Catalog
and Scholastic Professional
Discount includes catalog supplements
Use Discount PVM

Products Offered

Teaching Tools
Classroom Supplies

Learning Resources

Food Service Smallware and Equipment

Classroom & Community Resources

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Catalog Fixed Discount Program - 2016.xls

Company Information

Scholastic Library Publishing, Inc.
90 Old Sherman Turnpike
Danbury CT 06816
Contact: Allison Henderson
Vice President/General Manager
800-621-1115 ext. 4
203-797-3478 FAX
kbrown@scholasticlibrary.com

School Outfitters
3736 Regent Ave
Cincinnati OH 45212-3724
Contact: Angela Webb
Director of Sales
800-260-2776
800-494-1036 FAX
contracts@schooloutfitters.com
www.schooloutfitters.com

School Specialty
140 Marble Drive
Lancaster PA 17601
Reference Bid #7779784040
Contact: Stephen M Herren
Assistant Secretary
888-388-3224
888-388-6344 FAX
bidnotices@schoolspecialty.com

Discount Information

30% Discount on Reinforced Library Binding (Children's Press, Franklin Watts, Selected Scholastic Titles)
40% Discount on Trade Binding (Selected Scholastic Titles)
0% disc on Scholastic GO/TrueFlix/FreedomFlix/ScienceFlix
Free "Standard" MARC Records and Library Catalog (on orders \$10000.00+) on all products listed in 2015-2016 PreK-12 Library Catalog. Excludes Paperback Binders
Free Shipping and Handling when ordered online
Free Shipping and Handling on purchases \$350.00 (not online)
Free Accelerated Reader Quizzes for products listed in 15-16 PreK-12 Library Catalog

2% Discount
Discount includes Furniture, Electronics, Office Machines, Sale Catalogs & Catalog Supplements
Shipping charges do apply
Volume discounts may apply

30% Discount off 2016 Catalog - 9 prefix items
Discount does not include catalog supplements
Discount does not include Office Machines or Sale Catalogs
Discount does not include Furniture & Electronics
Free freight on 9 prefix items

Products Offered

Library Resources/Publishing

School Furniture & Equipment

School & Office Supplies
Arts Education
Early Childhood
Physical Education & Health

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Catalog Fixed Discount Program - 2016.xls

Company Information

Triarco Arts & Crafts
9900 13th Ave. N.
Suite 1015
Plymouth MN 55441-5035
Contract #Z4820DH
Contact: Kathleen Stephens
Admin Assistant
800-328-3360
877-727-2380 FAX
bids@etriarcoarts.com

W. B. Mason Co., Inc.
754 Roble Road #180
Allentown PA 18109
Contact: Cathy Calcao
Sales Representative
888-926-2766
855-272-3552 FAX
cathy.calcao@wbmason.com

Weston Woods Studios Inc
90 Old Sherman Turnpike
Danbury CT 06816
Contact: Kimberly D. Grimm
Assoc Business/Operations Manager
203-797-3545
203-797-3541 FAX
wwbidsandquotes@scholastic.com

Discount Information

20% Discount on the "PRICES MARKED IN RED" in the 2015-16 Triarco Arts & Crafts Catalog (This excludes bid items, sale flyers and special web pricing) Products less than 20 lbs. shipped freight no charge - Products over 20 lbs. are discounted with shipping applied
Orders must be marked with Contract #Z4820DH
No minimum order
*Triarco reserves the right to adjust pricing on items that experience dramatic price increases over the period of the contract.

50% Discount on 2016 Catalog
42% Discount Breakroom
35% Discount Furniture, Equipment, Facilities Maintenance
27% Discount Arts and Crafts, Early Childhood, Teachers' Resources, Health and Fitness, Technology (few exclusions apply), Ink and Toner, Stamp and Custom Printing

10% Discount on Fall 2015-2016 Catalog

Discounts do not apply to third party titles including Playaway and page 12 of catalog index

Does not include Catalog Supplements

Products Offered

Arts & Crafts

School & Office Supplies

Instructional Materials

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CHANGE ORDER PROPOSAL

OWNER X
 ENGINEERS X
 CONTRACTORS X
 FIELD
 OTHER

PROJECT:
 East Stroudsburg Area School District
 J.T. Lambert Intermediate School
 2000 Milford Road
 East Stroudsburg, Pa 18301

CHANGE ORDER NO: 1

DATE: November 9, 2015

ENGINEER'S PROJECT NO: 186-13

TO CONTRACTOR:
 Wind Gap Electric Inc.
 125 West Seventh Street
 Wind Gap, Pa 18091

CONTRACT DATE: May 30, 2014

CONTRACT FOR: HVAC Renovations and
 Lighting Upgrades

The Contract is changed as follows:

Contractor to provide a Quazite Junction box and lid to extend the existing junction box for the existing well pump wiring up to the surface of the new chiller pad for further access.

Not valid until signed by the Owner, Engineer, and Contractor

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 1,000,000.00
Net change by previously authorized Change Orders	\$ 000.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 1,000,000.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order in the amount of	\$ 267.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be ..	\$ 1,000,267.00

The Contract Time will be (~~increased~~) (~~decreased~~) (unchanged) by (0) days.

The date of Substantial Completion as the date of this Change Order therefore is unchanged, August 31, 2015.

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

Wind Gap Electric Inc.
Strunk-Albert Engineering
 ENGINEER

Wind Gap Electric Inc.
 CONTRACTOR

East Stroudsburg Area School District
 OWNER

Address
 804 Seven Bridge Road
 East Stroudsburg, Pa 18301

Address
 125 West Seventh Street
 Wind Gap, Pa 18091

Address
 2000 Milford Road
 East Stroudsburg, Pa 18301

BY: [Signature]

BY: [Signature]

BY: _____

DATE: November 9, 2015

DATE: NOV 10 2015

DATE: _____

CHANGE ORDER PROPOSAL

OWNER X
 ENGINEERS X
 CONTRACTORS X
 FIELD
 OTHER

PROJECT:
 East Stroudsburg Area School District
 J.T. Lambert Intermediate School
 2000 Milford Road
 East Stroudsburg, Pa 18301

CHANGE ORDER NO: 2
 DATE: November 9, 2015
 ENGINEER'S PROJECT NO: 186-13
 CONTRACT DATE: May 30, 2014
 CONTRACT FOR: HVAC Renovations and
 Lighting Upgrades

TO CONTRACTOR:
 Wind Gap Electric Inc.
 125 West Seventh Street
 Wind Gap, Pa 18091

The Contract is changed as follows:

Contractor to provide four (4) additional Type A2 luminaires to replace four (4) existing luminaires scheduled to remain.

Not valid until signed by the Owner, Engineer, and Contractor

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 1,000,000.00
Net change by previously authorized Change Orders	\$ 267.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 1,000,267.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order in the amount of	\$ 333.68
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be ..	\$ 1,000,600.68

The Contract Time will be (~~increased~~) (~~decreased~~) (unchanged by) (0) days.

The date of Substantial Completion as the date of this Change Order therefore is **unchanged**, August 31, 2015.

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

Strunk-Albert Engineering
 ENGINEER

Wind Gap Electric Inc.
 CONTRACTOR

East Stroudsburg Area School District
 OWNER

Address

Address

Address

804 Seven Bridge Road
 East Stroudsburg, Pa 18301

125 West Seventh Street
 Wind Gap, Pa 18091

2000 Milford Road
 East Stroudsburg, Pa 18301

BY: 

BY: 

BY: _____

DATE: November 9, 2015

DATE: Nov 10 2015

DATE: _____

CHANGE ORDER PROPOSAL

OWNER X
 ENGINEERS X
 CONTRACTORS X
 FIELD
 OTHER

PROJECT:
 East Stroudsburg Area School District
 J.T. Lambert Intermediate School
 2000 Milford Road
 East Stroudsburg, Pa 18301

CHANGE ORDER NO: 3
 DATE: November 9, 2015
 ENGINEER'S PROJECT NO: 186-13
 CONTRACT DATE: May 30, 2014
 CONTRACT FOR: HVAC Renovations and
 Lighting Upgrades

TO CONTRACTOR:
 Wind Gap Electric Inc.
 125 West Seventh Street
 Wind Gap, Pa 18091

The Contract is changed as follows:

Contractor to provide two new motor starters for RF-1 and RF-2 located in the POD Classroom Building.


Not valid until signed by the Owner, Engineer, and Contractor

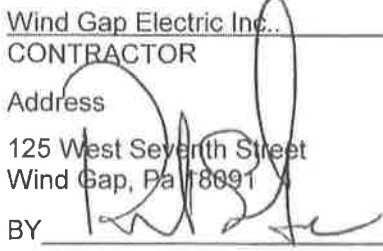
The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 1,000,000.00
Net change by previously authorized Change Orders	\$ 600.68
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 1,000,600.68
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order in the amount of	\$ 1,811.39
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be ..	\$ 1,002,411.07

The Contract Time will be (~~increased~~) (~~decreased~~) (~~unchanged~~) by (0) days.

The date of Substantial Completion as the date of this Change Order therefore is **unchanged**, August 31, 2015.

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

Strunk-Albert Engineering
 ENGINEER
 Address
 804 Seven Bridge Road
 East Stroudsburg, Pa 18301
 BY: 
 DATE: November 9, 2015

Wind Gap Electric Inc.
 CONTRACTOR
 Address
 125 West Seventh Street
 Wind Gap, Pa 18091
 BY: 
 DATE NW 10 2015

East Stroudsburg Area School District
 OWNER
 Address
 2000 Milford Road
 East Stroudsburg, Pa 18301
 BY: _____
 DATE: _____

TO OWNER East Stroudsburg Area School Dist
50 Vine Street
East Stroudsburg, PA 18301

PROJECT: HVAC Renovations & Lighting Upgrades at
ESSD J.T. Lambert Intermediate School

APPLICATION NO 13-Final
PERIOD TO: 10/31/15

Distribution to:

<input type="checkbox"/>	OWNER
<input type="checkbox"/>	ARCHITECT
<input type="checkbox"/>	CONTRACTOR
<input type="checkbox"/>	
<input type="checkbox"/>	

FROM CONTRACTOR:
Wind Gap Electric, Inc.
125 West Seventh Street
Wind Gap, PA 18091

VIA ARCHITECT:
Strunk-Albert Engineering
804 Seven Bridge Road
East Stroudsburg, PA 18301

PROJECT NOS: (JTL) 18613

CONTRACT FOR: Electrical Construction

CONTRACT DATE:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	1,000,000.00
2. Net change by Change Orders	\$	2,412.07
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	1,002,412.07
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	1,002,412.07
5. RETAINAGE:		
a. 0 % of Completed Work (Column D + E on G703)	\$	0.00
b. % of Stored Material (Column F on G703)	\$	
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	0.00
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	1,002,412.07
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	949,050.00
8. CURRENT PAYMENT DUE	\$	53,362.07
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	0.00

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CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month	\$2,412.07	
TOTALS	\$2,412.07	\$0.00
NET CHANGES by Change Order	\$2,412.07	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Wind Gap Electric, Inc.

By: [Signature] Date: October 19, 2015

State of: Pennsylvania County of: Northampton
Subscribed and sworn to before me this 19th day of October
Notary Public: Phyllis Hill
My Commission expires: [Signature]
COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Phyllis Hill, Notary Public
Wind Gap Boro, Northampton County
My Commission Expires Dec. 13, 2018

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 53,362.07

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT: Strunk-Albert Engineering

By: [Signature] Date: 11/17/15

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 2 OF 3 PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.

APPLICATION NO: 13 - Final

APPLICATION DATE: 10/19/15

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: 10/31/15

Use Column I on Contracts where variable retainage for line items may apply.

ARCHITECT'S PROJECT NO: JTL) 18613

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
1	Bond & Insurance	\$23,000.00	23,000.00	0.00		23,000.00	100.00%	0.00	
2	Supervision	\$25,000.00	25,000.00	0.00		25,000.00	100.00%	0.00	
3	Mobilization	\$12,000.00	12,000.00	0.00		12,000.00	100.00%	0.00	
4	Demolition	\$88,000.00	88,000.00	0.00		88,000.00	100.00%	0.00	
5	Lamp Recycling	\$10,000.00	10,000.00	0.00		10,000.00	100.00%	0.00	
6	Conduit (Distribution) - M - L	\$10,400.00	10,400.00	0.00		10,400.00	100.00%	0.00	
		\$11,300.00	11,300.00	0.00		11,300.00	100.00%	0.00	
7	Conduit (Branch) - M - L	\$19,000.00	19,000.00	0.00		19,000.00	100.00%	0.00	
		\$31,000.00	31,000.00	0.00		31,000.00	100.00%	0.00	
8	Wire (Distribution) - M - L	\$10,000.00	10,000.00	0.00		10,000.00	100.00%	0.00	
		\$6,000.00	6,000.00	0.00		6,000.00	100.00%	0.00	
9	Wire (Branch) - M - L	\$19,000.00	19,000.00	0.00		19,000.00	100.00%	0.00	
		\$67,000.00	67,000.00	0.00		67,000.00	100.00%	0.00	
10	Panelboards/Xfmr./Disc. Sw. - M - L	\$26,000.00	26,000.00	0.00		26,000.00	100.00%	0.00	
		\$36,000.00	36,000.00	0.00		36,000.00	100.00%	0.00	

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Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE 3 OF 3 PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.

APPLICATION NO: 13-Final
APPLICATION DATE: 10/19/15

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: 10/31/15

Use Column I on Contracts where variable retainage for line items may apply.

ARCHITECT'S PROJECT NO: JTL) 18613

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
11	Lighting Fixtures - M	\$350,000.00	350,000.00	0.00		350,000.00	100.00%	0.00	
	- L	\$150,000.00	150,000.00	0.00		150,000.00	100.00%	0.00	
12	Switches, Receptacles & Plates - M	\$4,000.00	4,000.00	0.00		4,000.00	100.00%	0.00	
	- L	\$26,000.00	26,000.00	0.00		26,000.00	100.00%	0.00	
13	Lighting Controls - M	\$27,000.00	27,000.00	0.00		27,000.00	100.00%	0.00	
	- L	\$42,000.00	42,000.00	0.00		42,000.00	100.00%	0.00	
14	Data - M	\$400.00	400.00	0.00		400.00	100.00%	0.00	
	- L	\$600.00	600.00	0.00		600.00	100.00%	0.00	
15	Fire Alarm System - M	\$4,400.00	4,400.00	0.00		4,400.00	100.00%	0.00	
	- L	\$400.00	400.00	0.00		400.00	100.00%	0.00	
16	Final Inspections & Commissioning	\$500.00	0.00	500.00		500.00	100.00%	0.00	
17	Punch List Items	\$500.00	500.00	0.00		500.00	100.00%	0.00	
18	Close-Out Documents	\$500.00	0.00	500.00		500.00	100.00%	0.00	
19	4 - Type A2 fixtures	\$333.68	0.00	333.68		333.68	100.00%	0.00	
20	2 - Motor starters for RF-1 & 2	\$1,811.39	0.00	1,811.39		1,811.39	100.00%	0.00	
21	1 - Quazite junction box	\$267.00	0.00	267.00		267.00	100.00%	0.00	
		\$1,002,412.07	\$999,000.00	\$3,412.07		\$1,002,412.07	100.00%	\$0.00	

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity

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CHANGE ORDER PROPOSAL

OWNER X
 ENGINEERS X
 CONTRACTORS X
 FIELD
 OTHER

PROJECT:
 East Stroudsburg Area School District
 J.T. Lambert Intermediate School
 2000 Milford Road
 East Stroudsburg, Pa 18301

CHANGE ORDER NO: 10
 DATE: November 25, 2015
 ENGINEER'S PROJECT NO: 186-13
 CONTRACT DATE: May 30, 2014
 CONTRACT FOR: HVAC Renovations and Lighting Upgrades

TO CONTRACTOR:
 Myco Mechanical, Inc.
 1 N. Washington Street
 Telford, PA 18969

The Contract is changed as follows:

Credit for unused allowance.

Not valid until signed by the Owner, Engineer, and Contractor

The original (Contract Sum) (Guaranteed Maximum Price) was		\$ 3,338,500.00
Net change by previously authorized Change Orders	39,018.24	\$ 37,353.99
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was		\$ 3,375,852.99
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by		3,377,518.24
this Change Order in the amount of		\$ 77,630.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be ..		\$ 3,298,223.99
		3,299,888.24
The Contract Time will be (increased) (decreased) (unchanged) by	(0) days.	

The date of Substantial Completion as the date of this Change Order therefore is unchanged, August 31, 2015.

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

Strunk-Albert Engineering
 ENGINEER

Myco Mechanical, Inc.
 CONTRACTOR

East Stroudsburg Area School District
 OWNER

Address
 804 Seven Bridge Road
 East Stroudsburg, Pa 18301

Address
 1 N. Washington Street
 Telford, PA 18969

Address
 2000 Milford Road
 East Stroudsburg, Pa 18301

BY: John E. Strunk

BY: [Signature]

BY: _____

DATE: November 25, 2015

DATE: 12/4/15

DATE: _____

APPLICATION AND CERTIFICATE FOR PAYMENT

To Owner: East Stroudsburg School District
50 Vine Street
East Stroudsburg, PA 18301

Project: 14165- JT Lambert Intermediate School

Application No.: 17

Distribution to:
 Owner
 Architect
 Contractor

Period To: 10/31/2015

From Contractor: Myco Mechanical, Inc.
1 N Washington Street
Telford, PA 18969

Via Architect: Strunk-Albert Engineering
RD 5 Box 5198 Seven Bridges Rd
East Stroudsburg PA 18301

Project Nos:

Contract For:

Contract Date: 5/30/2014

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1. Original Contract Sum	\$3,338,500.00
2. Net Change By Change Order	\$39,018.29
3. Contract Sum To Date	\$3,377,518.29
4. Total Completed and Stored To Date	\$3,266,828.29
5. Retainage:	
a. 1.00% of Completed Work	\$32,746.29
b. 0.00% of Stored Material	\$0.00
Total Retainage	\$32,746.29
6. Total Earned Less Retainage	\$3,234,082.00
7. Less Previous Certificates For Payments	\$3,196,395.72
8. Current Payment Due	\$37,686.28
9. Balance To Finish, Plus Retainage	\$143,436.29

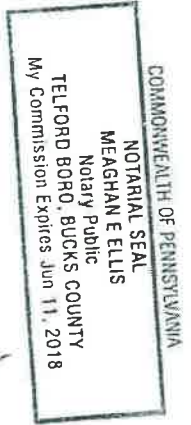
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The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Myco Mechanical, Inc.

By:  Brian Myers, President Date: 10-04-2015

State of: Pennsylvania County of: Bucks
 Subscribed and sworn to before me this 4 day of December
 Notary Public: Meaghan E. Ellis
 My Commission expires: June 11, 2018



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED

AMOUNT CERTIFIED \$37,686.28

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:  Date: 12/7/15

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	\$46,304.85	\$7,286.56
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$46,304.85	\$7,286.56
Net Changes By Change Order	\$39,018.29	

CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.
 In tabulations below, amounts are stated to the nearest dollar.
 Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 17
 Application Date : 10/31/15
 To: 10/31/15
 Architect's Project No.:

Invoice #: 14165 #17 Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		E This Period In Place	F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	Retainage
			From Previous Application (D+E)							
1	Bond	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00%	0.00	671.84	
2	Permits	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24	
3	Mobilization	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24	
4	Submittals	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24	
5	Allowance	77,630.00	0.00	0.00	0.00	0.00	0.00%	77,630.00	0.00	
6	Pre-Construction Planning	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	194.43	
7	Demo	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
8	Phase 1	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	134.43	
9	Phase 2A	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	55.85	
10	Phase 2B	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	40.00	
11	Phase 2C	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	35.85	
12	Phase 2D	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	35.85	
13	Phase 2E	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	38.63	
14	Phase 3	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	125.66	
15	POD Alt M-4	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00	
16	HVAC Pipe	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
17	Hanger Material - P-1	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	224.05	
18	Hanger Labor - P-1	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	226.64	
19	Pipe Material - P-1	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00%	0.00	1,344.30	
20	Pipe Labor - P-1	120,000.00	120,000.00	0.00	0.00	120,000.00	100.00%	0.00	1,100.35	
21	Hanger Material - P-2A	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%	0.00	71.69	
22	Hanger Labor - P-2A	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%	0.00	78.34	
23	Pipe Material - P-2A	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00%	0.00	448.10	
24	Pipe Labor - P-2A	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00%	0.00	342.73	
25	UG CHW Material	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24	
26	UG CHW Labor	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	100.00	
27	Hanger Material - P-2B	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	26.88	
28	Hanger Labor - P-2B	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	30.00	
29	Pipe Material - P-2B	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	134.43	
30	Pipe Labor - P-2B	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	100.00	
31	Hanger Material - P-2C	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	26.88	
32	Hanger Labor - P-2C	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	26.88	

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CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.
 In tabulations below, amounts are stated to the nearest dollar.
 Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 17
 Application Date : 10/31/15
 To: 10/31/15
 Architect's Project No.:

Invoice #: 14165 #17 Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	Retainage
			From Previous Application (D+E)	This Period In Place					
33	Pipe Material - P-2C	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00%	0.00	116.50
34	Pipe Labor - P-2C	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	89.62
35	Hanger Material - P-2D	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00%	0.00	62.73
36	Hanger Labor - P-2D	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00%	0.00	62.73
37	Pipe Material - P-2D	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00%	0.00	313.67
38	Pipe Labor - P-2D	28,000.00	28,000.00	0.00	0.00	28,000.00	100.00%	0.00	250.93
39	Hanger Material - P-2E	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	44.81
40	Hanger Labor - P-2E	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	48.29
41	Pipe Material - P-2E	23,000.00	23,000.00	0.00	0.00	23,000.00	100.00%	0.00	206.12
42	Pipe Labor - P-2E	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00%	0.00	173.83
43	Hanger Material - P-3	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00%	0.00	80.66
44	Hanger Labor - P-3	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00%	0.00	123.79
45	Pipe Material - P-3	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%	0.00	492.91
46	Pipe Labor - P-3	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00%	0.00	534.33
47	HVAC Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
48	Chiller	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00%	0.00	1,500.00
49	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
50	Ice Storage	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%	0.00	1,000.00
51	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
52	AHU's	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00%	0.00	537.72
53	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
54	Existing AHU Refurbish	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	224.05
55	Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00
56	UV's	390,000.00	390,000.00	0.00	0.00	390,000.00	100.00%	0.00	3,495.18
57	Install Labor	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	289.14
58	UV Shelving	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	89.62
59	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	62.31
60	VAV's	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%	0.00	268.86
61	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	48.96
62	Hot Water Coils - 8	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	268.86
63	Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00
64	Terminal Equipment	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00%	0.00	716.96

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CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 17

Application Date : 10/31/15

To: 10/31/15

Architect's Project No.:

Invoice #: 14165 #17

Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		E This Period In Place	F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	Retainage
			From Previous Application (D+E)							
65	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00	
66	Packaged HVAC Units - 2	90,000.00	90,000.00	0.00	0.00	90,000.00	100.00%	0.00	853.29	
67	Install Labor	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	40.00	
68	EF's - 1	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	35.85	
69	Install Labor	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%	0.00	10.00	
70	RF's - 2	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	71.69	
71	Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00	
72	Boiler Room Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
73	Pumps & VFD's - 4	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%	0.00	268.86	
74	Expansion Tanks/Air Separators	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	89.62	
75	Glycol Feeders - 2	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	44.81	
76	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	47.40	
77	Glycol	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00%	0.00	70.00	
78	Glycol Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00	
79	Sheetmetal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
80	Duct Material - Base Bid	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	149.06	
81	Labor - Base Bid	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00%	0.00	89.44	
82	Duct Material - POD	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%	0.00	80.00	
83	Labor - POD	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00	
84	GRD's	870.00	870.00	0.00	0.00	870.00	100.00%	0.00	8.70	
85	GRD Labor	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%	0.00	10.00	
86	Tank Removal	34,000.00	34,000.00	0.00	0.00	34,000.00	100.00%	0.00	304.71	
87	Roofing	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	40.00	
88	Concrete	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%	0.00	504.33	
89	Excavation/Asphalt Patching	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%	0.00	504.33	
90	Fencing	29,000.00	29,000.00	0.00	0.00	29,000.00	100.00%	0.00	290.00	
91	GC - Bulkhead Work	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00%	0.00	58.75	
92	Chemical Treatment	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00	
93	ATC	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
94	Engineering/Shop Drawings	49,850.00	49,850.00	0.00	0.00	49,850.00	100.00%	0.00	446.75	
95	Valves & Dampers	229,250.00	229,250.00	0.00	0.00	229,250.00	100.00%	0.00	2,054.54	
96	BAS Material	51,800.00	51,800.00	0.00	0.00	51,800.00	100.00%	0.00	655.30	

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CONTINUATION SHEET

Application and Certification for Payment, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 17

Application Date : 10/31/15

To: 10/31/15

Architect's Project No.:

Invoice # : 14165 #17

Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D		E This Period In Place	F Materials Presently Stored {Not in D or E}	G Total Completed and Stored To Date {D+E+F}	H % (G / C)	I Balance To Finish (C-G)	Retainage
			Work Completed							
			From Previous Application (D+E)							
97	Project Management	47,300.00	47,300.00	0.00	0.00	47,300.00	100.00%	0.00	530.77	
98	Install	451,690.00	451,690.00	0.00	0.00	451,690.00	100.00%	0.00	5,247.60	
99	Programming	30,300.00	30,300.00	0.00	0.00	30,300.00	100.00%	0.00	352.01	
100	Commissioning	29,850.00	29,850.00	0.00	0.00	29,850.00	100.00%	0.00	323.14	
101	Training	9,960.00	0.00	0.00	0.00	0.00	0.00%	9,960.00	0.00	
114	Insulation	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%	0.00	1,111.77	
115	Phase 4	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
116	Balancing	26,000.00	5,200.00	5,200.00	0.00	10,400.00	40.00%	15,600.00	182.00	
117	Punchlist	5,000.00	2,500.00	0.00	0.00	2,500.00	50.00%	2,500.00	25.00	
118	Closeout Docs	2,000.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	0.00	
119	Training	3,000.00	0.00	0.00	0.00	0.00	0.00%	3,000.00	0.00	
120	CO-1 New Pump pipe packages	10,859.78	10,859.78	0.00	0.00	10,859.78	100.00%	0.00	100.71	
121	CO-3 Auditorium Changes	-7,286.56	-7,286.56	0.00	0.00	-7,286.56	100.00%	0.00	-69.08	
122	CO-4 Blank off excess OA for UV's	4,232.65	4,232.65	0.00	0.00	4,232.65	100.00%	0.00	39.47	
123	CO-5 Retaining Wall	8,925.00	8,925.00	0.00	0.00	8,925.00	100.00%	0.00	89.25	
124	CO-7 Painting H&V Curbs	1,665.00	1,665.00	0.00	0.00	1,665.00	100.00%	0.00	16.65	
125	CO-8 Dielectric Unions	19,616.74	19,616.74	0.00	0.00	19,616.74	100.00%	0.00	196.17	
126	CO-9 Provide Gas Regulators	1,005.68	1,005.68	0.00	0.00	1,005.68	100.00%	0.00	10.05	
Grand Totals		3,377,518.29	3,261,628.29	5,200.00	0.00	3,266,828.29	96.72%	110,690.00	32,746.29	

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APPLICATION AND CERTIFICATE FOR PAYMENT

To Owner: East Stroudsburg School District
50 Vine Street

Project: 14165- JT Lambert Intermediate School

Application No.: 18

Distribution to :

<input type="checkbox"/>	Owner
<input type="checkbox"/>	Architect
<input type="checkbox"/>	Contractor
<input type="checkbox"/>	
<input type="checkbox"/>	

East Stroudsburg, PA 18301

Period To: 11/30/2015

From Contractor: Myco Mechanical, Inc.
1 N Washington Street
Telford, PA 18969

Via Architect: Strunk-Albert Engineering
RD 5 Box 5198 Seven Bridges Rd
East Stroudsburg PA 18301

Project Nos:

Contract For:

Contract Date: 5/30/2014

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet is attached.

1. Original Contract Sum	\$3,338,500.00
2. Net Change By Change Order	\$39,018.29
3. Contract Sum To Date	\$3,377,518.29
4. Total Completed and Stored To Date	\$3,279,888.29
5. Retainage:	
a. 1.00% of Completed Work	\$32,876.89
b. 0.00% of Stored Material	\$0.00
Total Retainage	\$32,876.89
6. Total Earned Less Retainage	\$3,247,011.40
7. Less Previous Certificates For Payments	\$3,234,082.00
8. Current Payment Due	\$12,929.40
9. Balance To Finish, Plus Retainage	\$130,506.89

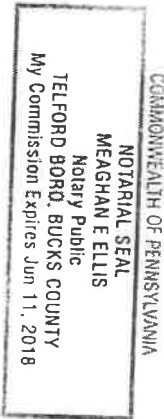
HOE

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Myco Mechanical, Inc.

By: Brian Myers, President Date: 12-02-2015

State of: Pennsylvania County of: BUCKS
 Subscribed and sworn to before me this 2 day of December
 Notary Public: Meaghan E. Ellis
 My Commission expires: JUNE 11, 2018



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$12,929.40

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT: John E. Stevens Date: 12/03/15

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	\$46,304.85	\$7,286.56
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$46,304.85	\$7,286.56
Net Changes By Change Order	\$39,018.29	

CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.
 In tabulations below, amounts are stated to the nearest dollar.
 Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 18
 Application Date : 11/30/15
 To: 11/30/15
 Architect's Project No.:

Invoice #: 14165 #18 Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D E Work Completed		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	% (G / C)	H Balance To Finish (C-G)	I Retainage
			From Previous Application (D+E)	This Period In Place					
1	Bond	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00%	0.00	671.84
2	Permits	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24
3	Mobilization	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24
4	Submittals	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24
5	Allowance	77,630.00	0.00	0.00	0.00	0.00	0.00%	77,630.00	0.00
6	Pre-Construction Planning	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	194.43
7	Demo	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
8	Phase 1	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	134.43
9	Phase 2A	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	55.85
10	Phase 2B	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	40.00
11	Phase 2C	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	35.85
12	Phase 2D	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	35.85
13	Phase 2E	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	38.63
14	Phase 3	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	125.66
15	POD Alt M-4	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
16	HVAC Pipe	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
17	Hanger Material - P-1	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	224.05
18	Hanger Labor - P-1	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	226.64
19	Pipe Material - P-1	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00%	0.00	1,344.30
20	Pipe Labor - P-1	120,000.00	120,000.00	0.00	0.00	120,000.00	100.00%	0.00	1,100.35
21	Hanger Material - P-2A	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%	0.00	71.69
22	Hanger Labor - P-2A	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%	0.00	78.34
23	Pipe Material - P-2A	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00%	0.00	448.10
24	Pipe Labor - P-2A	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00%	0.00	342.73
25	UG CHW Material	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00%	0.00	179.24
26	UG CHW Labor	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	100.00
27	Hanger Material - P-2B	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	26.88
28	Hanger Labor - P-2B	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	30.00
29	Pipe Material - P-2B	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	134.43
30	Pipe Labor - P-2B	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	100.00
31	Hanger Material - P-2C	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	26.88
32	Hanger Labor - P-2C	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%	0.00	26.88

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CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar. Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 18

Application Date : 11/30/15

To: 11/30/15

Architect's Project No.:

Invoice #: 14165 #18

Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D E Work Completed		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	J Retainage
			From Previous Application (D+E)	This Period In Place					
			33	Pipe Material - P-2C					
34	Pipe Labor - P-2C	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	89.62
35	Hanger Material - P-2D	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00%	0.00	62.73
36	Hanger Labor - P-2D	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00%	0.00	62.73
37	Pipe Material - P-2D	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00%	0.00	313.67
38	Pipe Labor - P-2D	28,000.00	28,000.00	0.00	0.00	28,000.00	100.00%	0.00	250.93
39	Hanger Material - P-2E	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	44.81
40	Hanger Labor - P-2E	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	48.29
41	Pipe Material - P-2E	23,000.00	23,000.00	0.00	0.00	23,000.00	100.00%	0.00	206.12
42	Pipe Labor - P-2E	18,000.00	18,000.00	0.00	0.00	18,000.00	100.00%	0.00	173.83
43	Hanger Material - P-3	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00%	0.00	80.66
44	Hanger Labor - P-3	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00%	0.00	123.79
45	Pipe Material - P-3	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%	0.00	492.91
46	Pipe Labor - P-3	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00%	0.00	534.33
47	HVAC Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
48	Chiller	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00%	0.00	1,500.00
49	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
50	Ice Storage	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%	0.00	1,000.00
51	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
52	AHU's	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00%	0.00	537.72
53	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
54	Existing AHU Refurbish	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	224.05
55	Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00
56	UV's	390,000.00	390,000.00	0.00	0.00	390,000.00	100.00%	0.00	3,495.18
57	Install Labor	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%	0.00	289.14
58	UV Shelving	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	89.62
59	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	62.31
60	VAV's	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%	0.00	268.86
61	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	48.96
62	Hot Water Coils - 8	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	268.86
63	Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00
64	Terminal Equipment	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00%	0.00	716.96

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CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 18

Application Date : 11/30/15

To: 11/30/15

Architect's Project No.:

Invoice # : 14165 #18

Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D E Work Completed		F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	% (G / C)	H Balance To Finish (C-G)	I Retainage
			From Previous Application (D+E)	This Period In Place					
			65	Install Labor					
66	Packaged HVAC Units - 2	90,000.00	90,000.00	0.00	0.00	90,000.00	100.00%	0.00	853.29
67	Install Labor	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	40.00
68	EF's - 1	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	35.85
69	Install Labor	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%	0.00	10.00
70	RF's - 2	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	71.69
71	Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00
72	Boiler Room Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
73	Pumps & VFD's - 4	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%	0.00	268.86
74	Expansion Tanks/Air Separators	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00%	0.00	89.62
75	Glycol Feeders - 2	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	44.81
76	Install Labor	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	47.40
77	Glycol	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00%	0.00	70.00
78	Glycol Install Labor	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00%	0.00	20.00
79	Sheetmetal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
80	Duct Material - Base Bid	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00%	0.00	149.06
81	Labor - Base Bid	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00%	0.00	89.44
82	Duct Material - POD	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00%	0.00	80.00
83	Labor - POD	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
84	GRD's	870.00	870.00	0.00	0.00	870.00	100.00%	0.00	8.70
85	GRD Labor	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%	0.00	10.00
86	Tank Removal	34,000.00	34,000.00	0.00	0.00	34,000.00	100.00%	0.00	304.71
87	Roofing	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%	0.00	40.00
88	Concrete	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%	0.00	504.33
89	Excavation/Asphalt Patching	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00%	0.00	504.33
90	Fencing	29,000.00	29,000.00	0.00	0.00	29,000.00	100.00%	0.00	290.00
91	GC - Bulkhead Work	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00%	0.00	58.75
92	Chemical Treatment	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00%	0.00	50.00
93	ATC	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
94	Engineering/Shop Drawings	49,850.00	49,850.00	0.00	0.00	49,850.00	100.00%	0.00	446.75
95	Valves & Dampers	229,250.00	229,250.00	0.00	0.00	229,250.00	100.00%	0.00	2,054.54
96	BAS Material	51,800.00	51,800.00	0.00	0.00	51,800.00	100.00%	0.00	655.30

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CONTINUATION SHEET

Application and Certification for Payment, containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

Application No. : 18

Application Date : 11/30/15

To: 11/30/15

Architect's Project No.:

Invoice #: 14165 #18

Contract : 14165- JT Lambert Intermediate School

A Item No.	B Description of Work	C Scheduled Value	D		E This Period In Place	F Materials Presently Stored (Not in D or E)	G Total Completed and Stored To Date (D+E+F)	H % (G / C)	I Balance To Finish (C-G)	J Retainage
			Work Completed							
			From Previous Application (D+E)							
97	Project Management	47,300.00	47,300.00	0.00	0.00	47,300.00	100.00%	0.00	530.77	
98	Install	451,690.00	451,690.00	0.00	0.00	451,690.00	100.00%	0.00	5,247.60	
99	Programming	30,300.00	30,300.00	0.00	0.00	30,300.00	100.00%	0.00	352.01	
100	Commissioning	29,850.00	29,850.00	0.00	0.00	29,850.00	100.00%	0.00	323.14	
101	Training	9,960.00	0.00	9,960.00	0.00	9,960.00	100.00%	0.00	99.60	
114	Insulation	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%	0.00	1,111.77	
115	Phase 4	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
116	Balancing	26,000.00	10,400.00	2,600.00	0.00	13,000.00	50.00%	13,000.00	208.00	
117	Punchlist	5,000.00	2,500.00	500.00	0.00	3,000.00	60.00%	2,000.00	30.00	
118	Closeout Docs	2,000.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	0.00	
119	Training	3,000.00	0.00	0.00	0.00	0.00	0.00%	3,000.00	0.00	
120	CO-1 New Pump pipe packages	10,859.78	10,859.78	0.00	0.00	10,859.78	100.00%	0.00	100.71	
121	CO-3 Auditorium Changes	-7,286.56	-7,286.56	0.00	0.00	-7,286.56	100.00%	0.00	-69.08	
122	CO-4 Blank off excess OA for UV's	4,232.65	4,232.65	0.00	0.00	4,232.65	100.00%	0.00	39.47	
123	CO-5 Retaining Wall	8,925.00	8,925.00	0.00	0.00	8,925.00	100.00%	0.00	89.25	
124	CO-7 Painting H&V Curbs	1,665.00	1,665.00	0.00	0.00	1,665.00	100.00%	0.00	16.65	
125	CO-8 Dielectric Unions	19,616.74	19,616.74	0.00	0.00	19,616.74	100.00%	0.00	196.17	
126	CO-9 Provide Gas Regulators	1,005.68	1,005.68	0.00	0.00	1,005.68	100.00%	0.00	10.05	
Grand Totals		3,377,518.29	3,266,828.29	13,060.00	0.00	3,279,888.29	97.11%	97,630.00	32,876.89	

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Patch and Repair Proposal

Proposal Prepared for:

December 3, 2015

**Mr. Chris Fisher
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, PA 18301**



A Subsidiary of Tremco Incorporated

3735 Green Road, Beachwood, OH 44122 • www.tremcoroofing.com

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7/17/14

Patch and Repair Proposal

December 3, 2015

Mr. Chris Fisher
East Stroudsburg Area School District
50 Vine Street
East Stroudsburg, PA 18301

Dear Mr. Fisher,

I am submitting a proposal for roof repairs at the East Stroudsburg Area High School North building. Based upon my inspection, the following should be completed:

Make repairs to the roof according to the following priority:

1. Repair all roof areas identified as wet according to infrared survey results.
2. Repair all flashing seams, lap seams, and repair patches that are weak and could leak this winter.
3. Repair drain flashing where torn.
4. Make additional repairs up to the amount of the not-to-exceed value of this proposal.

The cost to complete the above scope of work will not exceed: \$7,000.00 and can be completed within 30 days of your approval. I will be in contact with you to answer any questions you have. Thank you for the opportunity to serve you and the East Stroudsburg Area School District.

Respectfully yours,

Alan P. Behnke, CDT



A Subsidiary of Tremco Incorporated

3735 Green Road, Beachwood, OH 44122 • www.tremcoroofing.com

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7/17/14

Patch and Repair Proposal

TERMS AND CONDITIONS:

Unless all Work hereunder is to be performed within thirty (30) days, WTI shall submit an invoice to the Customer at the end of each calendar month for the amount due for the portion of the Work completed during that month. If all Work is to be performed within thirty (30) days, no invoice shall be submitted until all Work has been completed. Customer shall pay WTI in full within thirty (30) days after receipt of each invoice.

This Proposal is an offer by WTI to provide the Scope of Work set forth above to the Customer on the terms and conditions set forth herein and in WTI's standard terms and conditions (a copy of which may be obtained at <http://www.tremcoroofing.com/files/terms/TandCWTI.pdf>), which are hereby incorporated by reference (together, the "Terms and Conditions"). The Terms and Conditions will govern the Work to the exclusion of any other or different terms, including in any customer purchase order, unless otherwise expressly agreed in writing pursuant to a Master Agreement or similar contract with Customer signed by an authorized representative of WTI. Please confirm your acceptance either by return e-mail to the representative identified below or by having an authorized representative of Customer sign in the space provided below. Upon receipt of acceptance, WTI will process your order and promptly begin the Scope of Work. We appreciate your business and look forward to working with you at your facility.

By: The East Stroudsburg Area School District

P.O. number (if required):

Print name:

Title:

Date:



**IN THE COURT OF COMMON PLEAS OF MONROE COUNTY
FORTY-THIRD JUDICIAL DISTRICT
COMMONWEALTH OF PENNSYLVANIA**

POCONO PALACE PROPCO, LLC,	:	
Petitioner,	:	No. 9201 CV 2014
	:	9202 CV 2014
vs.	:	9203 CV 2014
	:	9204 CV 2014
MONROE COUNTY BOARD OF	:	9205 CV 2014
ASSESSMENT APPEALS, MONROE	:	9206 CV 2014
COUNTY, MIDDLE SMITHFIELD	:	9207 CV 2014
TOWNSHIP, and EAST STROUDSBURG AREA	:	
SCHOOL DISTRICT	:	
Respondents.	:	

ORDER

AND NOW, this _____ day of _____, 2016, in consideration of the Comprehensive Settlement Stipulation filed by the parties to this matter and attached hereto, the Comprehensive Settlement Stipulation is hereby approved and entered as an Order of the Court.

BY THE COURT:

ARTHUR L. ZULICK, J.

cc: Paul Tannenbaum, Esq.
Jeffrey A. Durney, Esq.
Christopher S. Brown, Esq.

**IN THE COURT OF COMMON PLEAS OF MONROE COUNTY
FORTY-THIRD JUDICIAL DISTRICT
COMMONWEALTH OF PENNSYLVANIA**

POCONO PALACE PROPCO, LLC,	:	
Petitioner,	:	No. 9201 CV 2014
	:	9202 CV 2014
vs.	:	9203 CV 2014
	:	9204 CV 2014
MONROE COUNTY BOARD OF	:	9205 CV 2014
ASSESSMENT APPEALS, MONROE	:	9206 CV 2014
COUNTY, MIDDLE SMITHFIELD	:	9207 CV 2014
TOWNSHIP, and EAST STROUDSBURG AREA	:	
SCHOOL DISTRICT	:	
Respondents.	:	

COMPREHENSIVE SETTLEMENT STIPULATION

Now come the Parties, by and through their respective counsel and stipulate and agree that the above captioned tax assessment appeals shall be resolved upon the following terms and conditions, and respectfully request your Honorable Court to approve same:

I. BACKGROUND

1. This is a tax assessment appeal involving seven tax parcels owned by Pocono Palace Propco, LLC (the "Taxpayer") located in Middle Smithfield Township, Monroe County, Pennsylvania.
2. The participating parties in this consolidated appeal are the Taxpayer, the County of Monroe and the East Stroudsburg Area School District. Middle Smithfield Township was given notice of the appeals but has declined to participate or intervene herein.
3. The Parties hereto, after extensive negotiations, have entered into a comprehensive settlement stipulation as set forth herein.

II. TERMS OF AGREEMENT

- 4. The foregoing recitals are incorporated as if fully set forth herein.
- 5. The Parties agree that the assessed values for the properties at issue in these cases,

for the 2015 and 2016 tax years shall be as follows:

Property Tax ID	ASSESSED VALUE
9/7/3/1	996,880
9/7/3/1-1	24,300
9/7/2/39-7	11,240
9/113775	9,910
9/7A/1/2	9,420
9/7/2/2-5	8,100
9/92061	2,630

6. Any refunds due and owing to taxpayer shall be payable by the appropriate taxing district by check to "Highgate Holdings Poconos Palace Propco, LLC." and forwarded to Paul Tannenbaum, Esq., Zipp, Tannenbaum & Caccavelli, LLC, 280 Raritan Center Parkway, Edison, NJ 08837, on or before June 30, 2016.

7. All parties agree that the 2016 assessments set forth herein shall remain in place for all subsequent tax years until such assessment is changed by lawful means.

8. The undersigned counsel executing this Stipulation on behalf of the parties warrant and represent that each is duly authorized to execute this Stipulation on behalf of such party.

9. This Stipulation to Settle and corresponding Court Order shall be binding on the undersigned and the undersigned clients, and any and all successors in interest.

10. All parties hereto shall bear their own costs and expenses.

11. This Stipulation to Settle incorporates the entire understanding of the agreement to settle.

12. This Stipulation to Settle may be executed in counterparts.

Jeffrey A. Durney, Esquire
Attorney for Monroe County Board of
Assessment Appeals, Respondent

Paul Tannenbaum, Esquire
Attorney for Pocono Palace Propco, LLC.,
Petitioners

Christopher S. Brown, Esquire
Attorney for East Stroudsburg Area School District,
Respondent

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Pocono Services for Families + Children Today's Date 12/4/15

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: Classrooms for HeadStart Children

Name of School Requested Resica, Bushkill + Middle Smithfield

DAY(S) from DATE(S) to	from HOURS to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>12/21/15 - 1/30/16</u>	<u>8am - 4pm</u>	<u>program time, prep classroom, cleanup + teacher prep</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 checked="" type="checkbox"/> Classrooms # <u>120, 121, + 122</u>	<input type="checkbox"/> Fields (specify)	<input checked="" type="checkbox"/> Other (specify) <u>playground</u>

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:

\$ 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 Sandy Shay Address 212 W. 4th St., E. Stroudsburg PA Phone (570) 421-2711
 Name Dorothy Borden Address same Phone same

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 Sandy Shay Responsible Organization Official Phone (day) 570 421-2711 (eve.) _____

Billing Address 212 W. 4th St., E. Stroudsburg PA 18301

APPROVALS: Principal _____ Date ____/____/____
 Business Administrator [Signature] Date ____/____/____
 copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date ____/____/____

For office use only:	FACILITIES USE INVOICE	Charges:
Facilities/Equipment used: <u>Class 1 - no fees</u>		\$ _____
Personnel Employed: _____ (attach time sheets)		\$ _____
Other (specify): <u>216</u>		\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Bushkill ~~East Stroudsburg~~ Youth Association Today's Date 11/11/15

Not- Profit? Will an admission fee be charged? yes no Are you requesting a waiver of facilities fees? yes no
 yes no 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: BASKETBALL, Dodge BALL
Name of School Requested Bushkill Elementary

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>Tues JAN 12 - FEB 23</u>	<u>6:00 PM 8:00 AM</u>	<u>PRACTICE GAME BASKETBALL</u>
<u>THURSDAY - FEB 25</u>	<u>6:00 PM 7:50 PM</u>	<u>Dodge BALL GAME</u>

Facility Required: Auditorium Cafeteria Gymnasium
All-Purpose Room Stadium Kitchen/Preparation Kitchen/Serving
Swimming Pool (requires Stage Fields (specify) _____
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) BASKETBALL net

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:

\$ 02.00 Bodily Injury Liability (\$500,000 minimum) \$ 0.01 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 Lisa Monahan Address 2174 Eagle Path Bushkill Pa 18324 Phone 570-872-7865
Name Carl Graham Address 211 MALLARD "LAKE BUSHKILL" PA Phone 973-580-1397

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) 973-580-1397
(eve.) 973-580-1397

Billing Address PO Box 798 Bushkill PA 18324

APPROVALS: Principal [Signature] Date 11/12/15
Business Administrator [Signature] Date 1/1
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>217</u>	Charges: \$ _____
	\$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization East Stroudsburg Little League Softball Today's Date 12 14 15

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: Provide instructional workouts for registered players with our softball program

Name of School Requested NORTH HS

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
Sat Feb 6, 2016	8:00am - 12:00pm	Instructional Workouts
Sat Feb 20, 2016	8:00am - 12:00pm	Instructional Workouts

- Facility Required:
- All-Purpose Room
 - Swimming Pool (requires proof of certified lifeguard)
 - Auditorium
 - Stadium
 - Stage
 - Classrooms #
 - Cafeteria
 - Kitchen/Preparation
 - Fields (specify)
 - Other (specify) Main Gymnasium / Jovanna Gym Annex
- Equipment Required: (*must be operated/attended by school personnel)
- Kitchen Equipment*
 - Stage Lighting*
 - Scoreboard*
 - Sound System
 - Motion Picture Projector
 - Athletic Equipment
 - Record Player/Stereo Equip.
 - Overhead Projector/Screen
 - Other (specify)
 - 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:

\$ _____ Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum) Pending updated certification

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 Steve Zell Address 302 E Broad St E Stroudsburg Phone 570 807 7002
 Name Jaime Freidley Address _____ Phone 570 856 2902

I certify that I have read, understood, 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) 570 807 7002 (eve) _____

Billing Address _____

APPROVALS: Principal _____ Date 1 1
 Business Administrator [Signature] Date 1 1
 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: \$ _____
 (attach time sheets) _____ Charges: \$ _____
 Other (specify): 218 Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization East Stroudsburg Little League Softball Today's Date 12/14/15
 Non-Profit? yes no Will an admission fee be charged? yes no
 If yes, amount \$ _____ 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: Provide instructional workouts for registered players with our softball program

Name of School Requested SOUTH HS
 DAY(S) from DATE(S) to HOURS from to DESCRIPTION (meeting, practice, game, rehearsal, performance...)
Sat Feb 13 2/13/16 8:00am - 12:00pm → Instructional workouts (Old/Arch)
Sun Feb 27 2/27/16 8:00am - 12:00pm → (Old Gym)
Monday/Thurs Feb 4 - March 3 6:00pm - 8:00pm → (Old Gym)
 Facility Required: All-Purpose Room Auditorium Cafeteria Gymnasium Old/Arch.
 Swimming Pool (requires proof of certified lifeguard) Stadium Kitchen/Preparation Kitchen/Serving
 Stage Fields (specify) Old/Arch Gyms
 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:
 \$ _____ Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum) Pending updated Certificate

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 Steve Zilly Address 310 E Broad St. E Stroud Phone 717 809 7002
 Name Jane Frady Address _____ Phone 717 856 2902

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) mentioned 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 of damages or awards against them as a result of said use of these facilities.

Signature _____ Responsible Organization Official Phone (day) 717 809 7002
 (eve.) _____
 Billing Address _____

APPROVALS: Principal _____ Date 1/1
 Business Administrator Sharon D. Spurdue Date 1/1
 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: \$ _____
 (attach time sheets) _____ Charges: \$ _____
 Other (specify): 219 Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Coaches Association District II - JV Wrest. Tourn Today's Date 12 / 14 / 15
 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: District II - JV Wrestling Tourn
 Name of School Requested ES South - high school

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
<u>2-19-16</u>	<u>2:30 - 9 pm</u>	<u>tournament</u>
<u>2-20-16</u>	<u>7 - 5 pm</u>	<u>tournament</u>

Facility Required: Auditorium Cafeteria Gymnasium *new and old*
 All-Purpose Room Stadium Kitchen/Preparation Kitchen/Serving
 Swimming Pool (requires proof of certified lifeguard) Stage Fields (specify)
 Classrooms # Other (specify) Board Room and concession stand
 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 Tables and/or Chairs
 Scoreboard* Athletic Equipment Other (specify) tables and chairs PE locker rooms

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)
Current insurance cert expires 1/19/16 will need an updated cert. prior to use.

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 Ben Breneman Address _____ Phone X 20520
 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.

Ben Breneman Signature — Responsible Organization Official Phone (day) _____ (eve.) _____
 Billing Address _____

APPROVALS: Principal Ben Breneman Date 12 / 14 / 15
 Business Administrator Cheryl D. Lawrence Date 1 / 1
 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 I - Personnel fees will be covered by Coaches Association. Charges: \$ _____
 Personnel Employed: _____ Charges: \$ _____
 (attach time sheets) _____ Charges: \$ _____
 Other (specify): 220 Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Girl Scouts Today's Date 12 / 1 / 15

Non-Profit? Will an admission fee be charged? Are you requesting a waiver of facilities fees? ...

Specific purpose of use: Girl Scout meetings

Name of School Requested JM Hill

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

Facility Required: Auditorium, Cafeteria, Gymnasium, Kitchen/Preparation, Kitchen/Serving, etc.

Equipment Required: (*must be operated/attended by school personnel) Piano, Record Player/Stereo Equip., 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.

\$ Bodily Injury Liability \$ 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...

Name Victoria Vicital Address 53 Lenox Ave E. Stroudsburg Phone 347 387 1917

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.

Signature Responsible Organization Official Phone (day) 347 387 1917 (eve.) 570 872 9523

Billing Address 53 Lenox Ave East Stroudsburg PA 18301

APPROVALS: Principal Michelle Arnold Date 12/2/15 Business Administrator Cheryl A. Lounders Date 1/1/15

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 Bushkill Youth Association Today's Date 11/11/2015

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: Indoor Soccer AND BASEBALL conditioning
 Name of School Requested Lehman Inter.

DAY(S) from — DATE(S) — to	from — HOURS — to	DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
MON JAN 11 - MON FEB 22	6:00 PM - 8:00 PM	PRACTICE GAMES SOCCER
Wed JAN 13 - Wed FEB 27	6:30 PM - 8:00 PM	PRACTICE GAMES SOCCER
Tue JAN 12 - Tue MARCH 5	6:00 PM - 8:00 PM	BASEBALL CONDITIONING
Wed JAN 13 - Wed MARCH 17	6:00 PM - 8:00 PM	BASEBALL CONDITIONING

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

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) \$ 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 Judith Lopez Address 117 Lewis Blvd Bushkill Phone 973-896-5200
 Name Lisa Monahan Address 3174 Eagle Path Bushkill, Pa 18324 Phone 570-872-7810

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 Lisa Monahan Phone (day) 570-872-7845
 (eve.) 570-872-7845
 Billing Address P.O. Box 798, Bushkill, Pa 18324

APPROVALS: Principal _____ Date 11/12/15
 Business Administrator _____ Date 1/1/
 copy to: _____ Date 1/1/
 stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other

For office use only: FACILITIES USE INVOICE
 Facilities/Equipment used: Class 1 - no fees Charges: \$ _____
 Personnel Employed: _____ Charges: \$ _____
 (attach time sheets) _____ Charges: \$ _____
 Other (specify): 222 Charges: \$ _____

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization EAST STROUDSBURG LITTLE LEAGUE SOFTBALL Today's Date 12/14/15

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

Specific purpose of use: Conduct Instructional Clinics towards introducing new players to the sport

Name of School Requested M. J. Littlefield Elementary DAY(S) from DATE(S) to from HOURS to DESCRIPTION Instructional Clinics

Facility Required: Auditorium, Cafeteria, Gymnasium, All-Purpose Room, Stadium, Kitchen/Preparation, Kitchen/Serving, Swimming Pool, Stage, Fields, Scoreboard, Sound System, Record Player, Overhead Projector, Athletic Equipment, Motion Picture Projector, Other (specify) Main lobby

The District has the right to assign additional security and other personnel as needed. Your organization will be subject to fees for these services. Bodily Injury Liability \$ (\$500,000 minimum) Property Damage Liability \$ (\$500,000 minimum) Pending updated Certification

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 Steve Zell Address 302 E Stroud St E Stroud PA Phone 807.7002

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 Steve Zell Phone (day) 807.7002 (eve.) Billing Address

APPROVALS: Principal Date Business Administrator Date copy to: Athletic director Cafeteria manager Head custodian Librarian a/v coordinator Other Date

For office use only: FACILITIES USE INVOICE Facilities/Equipment used Class 1 Charges Personnel Employed: Charges Other (specify): 223 Charges

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization FC Pacono Today's Date 11/6/15

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

Specific purpose of use: Soccer practice Name of School Requested Smithfield Elementary

DAY(S) from DATE(S) to HOURS DESCRIPTION practice

Facility Required: Auditorium Cafeteria Gymnasium Stadium Kitchen/Preparation Kitchen/Serving Stage Fields (specify) Other (specify)

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

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

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.

Signature - Responsible Organization Official Billing Address 1800 Spring Lane ES PA 18301

APPROVALS: Principal Business Administrator Date 11/8/15

For office use only: FACILITIES USE INVOICE Class 1 - no fees Charges: \$ Personnel Employed: Charges: \$ Other (specify): 224 Charges: \$

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization ESU swim practice Today's Date 12/1/15

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: Practice

Name of School Requested high school South

Table with columns: DAY(S) from - DATE(S) - to, HOURS from - to, DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
12-2-15 6 to 8pm Swim practice
12-4-15 6 to 8pm Swim 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) 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 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 Address Phone 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.

Signature — Responsible Organization Official Phone (day) (eve.)

Billing Address

APPROVALS: Principal Date Business Administrator Date 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 3 Charges: Personnel Employed: (attach time sheets) Charges: Other (specify): 225 Charges:

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Camp Invention (Invent Now) Today's Date 11.19.15

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 \$ 220.00 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: Science Camp ~ Camp Invention
Name of School Requested Resica Elementary School

DAY(S) from — DATE(S) — to from — HOURS — to DESCRIPTION
Monday, 11/16/27 - Friday, 7/1/2016 8 AM - 4 PM Camp Invention

Facility Required: Auditorium Cafeteria Gymnasium
 All-Purpose Room Stadium Kitchen/Preparation Kitchen/Serving
 Swimming Pool (requires proof of certified lifeguard) Stage Fields (specify)
 Classrooms # 8-10 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 (\$500,000 minimum) \$ 1,000,000 Property Damage Liability (each occurrence) (\$500,000 minimum) See attached 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 Erin Hubert Address Resica Elementary Phone 570-223-6911
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.

Erin M. Hubert Phone (day) 570-223-6911
Signature — Responsible Organization Official (eve.) _____

Billing Address _____

APPROVALS: Principal [Signature] Date 12/2/15
Business Administrator [Signature] Date 1/1/15
copy to: stage manager athletic director cafeteria manager head custodian librarian a/v coordinator other Date 1/1/15

For office use only: FACILITIES USE INVOICE
Facilities/Equipment used: Class 3 Charges: \$ _____
Personnel Employed: _____ Charges: \$ _____
(attach time sheets) _____ Charges: \$ _____
Other (specify): 224 Charges: \$ _____

November 23, 2015

Dear Board of Education,

I am writing this letter to request a waiver of fees for the use of Resica Elementary School for the week of June 27, 2016 to July 1, 2016, for Camp Invention.

Camp Invention is a nationally acclaimed, creative, summer enrichment program that is free to schools nationwide through parent-paid tuition. Camp Invention was created by the National Inventors Hall of Fame and is in partnership with the United States Patent and Trademark Office and the Collegiate Inventors Competition. The summer program focuses on creativity, innovation, real-world problem solving and the spirit of invention in the fields of science, technology, engineering, mathematics, history, and the arts. Hands-on, inquiry based learning is emphasized in integrated curricula that align with 21st Century learning skills and Core Curriculum topics. Beginning this summer, Camp Invention's Leadership Interns will be provided forty community service/volunteer hours and online training on Leadership, Communication, and Intellectual Property. At completion of these forty hours, high school students will be given a letter of recognition from The United States Patent and Trademark Office. These hours of service and training will look good on a resume.

Camp Invention does provide scholarship money for my staff and I to award to students in need. Throughout the week, we always clean up after ourselves, and I have never received any feedback from the school stating otherwise. The feedback from previous camps was very favorable and both parents and campers are looking forward to attending camp again next year.

Lastly, I am also attaching a letter indicating that Camp Invention is tax exempt, as they are a non-profit organization.

Thank you for your consideration in waiving a facility fee.

Sincerely,



Erin Hubert

Special Education Teacher
Resica Elementary School

APPLICATION FOR USE OF SCHOOL FACILITIES

Name of Organization Monroe County NAACP Today's Date 12/2/15

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 \$ 10.00 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 PRAISE DANCE EVENT
Name of School Requested EAST STROUDSBURG SOUTH HIGH SCHOOL

DAY(S) from — DATE(S) — to from — HOURS — to DESCRIPTION (meeting, practice, game, rehearsal, performance,...)
MARCH 11th 2016 6 P.M - 9 P.M PERFORMANCE
Friday

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) 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:

\$ _____ Bodily Injury Liability (\$500,000 minimum) \$ _____ Property Damage Liability (each occurrence) (\$500,000 minimum) Pending insurance Certificate listing ESASD as an additional insured.

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 BOBBIE PARCELL CLARK Address 314 GINGER LN, E. STROUDSBURG, PA 18301 Phone _____
Name THOMAS JONES Address 314 GINGER LN, E. STROUDSBURG Phone 570-236-1149

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 Thomas Jones Responsible Organization Official Phone (day) 570-236-1149 (eve.) _____
Billing Address 314 GINGER LN, EAST STROUDSBURG, PA 18301

APPROVALS: Principal [Signature] Date 12/7/15
Business Administrator _____ Date _____
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 3 Charges: \$ _____
Personnel Employed: _____ Charges: \$ _____
(attach time sheets) _____ Charges: \$ _____
Other (specify): 228 Charges: \$ _____
12/3 - emailed K. Clegg 12/3/15



December 12, 2015

Dear East Stroudsburg Area School District Board,

The Monroe County Chapter of the National Association for the Advancement of Colored People (NAACP) is hosting its 2nd annual Youth Praise Dance Event on March 11, 2016. This event showcases youth praise dancers from many of our local churches. We have submitted a request to use East Stroudsburg South High School auditorium for this event. The proceeds from this event cover venue fees and awards for High School Seniors. Last year we were able to present awards to two local high school students who excelled academically at their annual awards assembly, specifically East Stroudsburg High School South and Pocono West High School.

This year we are looking to expand the return and present an award to a student at each of the Monroe County High Schools. All of the paperwork has been submitted and we are requesting that the fees be waived for this event. We believe in acknowledging our youth who are excelling academically and would appreciate your support in this matter.

Please feel free to contact me should anything else be needed to help you to make a decision regarding this matter.

Thank You,

Thomas Jones
Community Coordination Chair
Monroe County NAACP

The mission of the National Association for the Advancement of Colored People is to ensure the political, educational, social, and economic equality of rights of all persons and to eliminate race-based discrimination.

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B A T C H I N F O R M A T I O N

Batch number: 30238	Date of Batch:	12/01/2015	-----	Batch Totals	-----
	User ID:	KJK		Debit	Credit
	Re-entry date:			191,110.13	191,110.13
	Re-entry User ID:				
	Closing date:	11/30/2015			

DK BUDGET TRANSFER FOR 11/30/2015
November 30, 2015

Date	Refer-ence	Account number	Account title	Description	Amount	Refer-ence
11/30/2015	00001	10-1100-650-000-30-00-04	CURRICULUM, EDUC. TECH. SUPPLIES	MATH SUPPLIES FOR 6-8 GR.	153.40CR	
11/30/2015	00001	10-1100-610-000-30-00-04	CURRICULUM, SEC., SUPPLIES	MATH SUPPLIES FOR 6-8 GR.	153.40	
					.00	00001
11/30/2015	00002	10-1100-610-000-10-00-04	CURRICULUM, ELEM, SUPPLIES	COVER FIRST IN MATH	2,980.00CR	
11/30/2015	00002	10-1100-640-000-10-00-04	CURRICULUM, ELEM, BOOKS/PERIOD.	COVER FIRST IN MATH	2,980.00CR	
11/30/2015	00002	10-1100-650-000-10-00-04	CURRICULUM, ELEM, ED. TECH. SUPPLI	COVER FIRST IN MATH	5,960.00	
					.00	00002
11/30/2015	00003	10-2260-810-000-10-00-04	CURRICULUM, DUES & FEES	SUMMER ADMIN WORKSHOP	65.00CR	
11/30/2015	00003	10-2834-324-000-10-00-04	CURRICULUM, ELEM. CONF. TRAINING	SUMMER ADMIN WORKSHOP	65.00	
					.00	00003
11/30/2015	00004	10-2270-610-000-30-00-04	STAFF DEV., SEC., SUPPLIES	IN-SERV. EXPENSE	657.50CR	
11/30/2015	00004	10-2270-330-000-30-00-04	STAFF DEV. INSERVICE, PROF SRVS.	IN-SERV. EXPENSE	657.50	
					.00	00004
11/30/2015	00005	10-2840-759-000-00-00-06	ITEC, NEW TECH EQUIPMENT > \$2500	MODULAR BATTERY REPL.	7,768.00CR	
11/30/2015	00005	10-2840-758-000-00-00-06	ITEC, CAP, TECH EQUIPMENT	MODULAR BATTERY REPL.	7,768.00	
					.00	00005
11/30/2015	00006	10-2700-627-001-00-00-07	TRANSPORTATION, NORTH, DIESEL	ZONAR FEES	13,153.08CR	
11/30/2015	00006	10-2700-348-000-00-00-07	TRANSPORTATION, PROF SVC TECH	ZONAR FEES	13,153.08	
					.00	00006
11/30/2015	00007	10-2700-513-000-00-00-07	TRANSPORTATION, CONT. DRIVER	ADD. CONTR. DRIVER PMTS	151,650.00CR	
11/30/2015	00007	10-2700-513-002-00-00-07	TRANSP, CONTR DRIVER, SPEC EDUC	ADD. CONTR. DRIVER PMTS	151,650.00	
					.00	00007
11/30/2015	00008	10-2600-431-000-00-00-08	GEN. MAINT. PROPERTY SERVICE	RENEWAL MEMBERSHIP DUES	119.00CR	
11/30/2015	00008	10-2600-330-000-00-00-08	GEN. MAINT. OTHER PROF. SRVS.	RENEWAL MEMBERSHIP DUES	119.00	
					.00	00008
11/30/2015	00009	10-2600-432-000-30-31-08	EHS, MAINT. REPAIR/MAINT. EQUIP.	CARD/DOOR ACCESS REPAIR	1,063.46CR	
11/30/2015	00009	10-2600-432-000-10-14-08	MSE, MAINT. REPAIR/MAINT EQUIP.	CARD/DOOR ACCESS REPAIR	1,063.46	
					.00	00009
11/30/2015	00010	10-2600-432-000-30-31-08	EHS, MAINT. REPAIR/MAINT. EQUIP.	CAMERA REPL, HS-S BY CSI	517.93CR	
11/30/2015	00010	10-2600-761-000-30-31-08	GEN. MAINT., EHS, REPL. EQUIP > 2500	CAMERA REPL, HS-S BY CSI	517.93	
					.00	00010
11/30/2015	00011	10-2600-431-000-00-00-08	GEN. MAINT. PROPERTY SERVICE	COST FOR WATER TREATEMENT	1,300.00CR	
11/30/2015	00011	10-2600-330-000-00-00-08	GEN. MAINT. OTHER PROF. SRVS.	COST FOR WATER TREATEMENT	1,300.00	
					.00	00011
11/30/2015	00012	10-2600-761-000-00-00-08	GEN. MAINT. NON-CAP. REPL. EQUIP.	HEATER FOR WATER TOWER	551.78CR	

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DK BUDGET TRANSFER FOR 11/30/2015
November 30, 2015

(continued)

Date	Refer- -ence	Account number	Account title	Description	Amount	Refer- -ence
11/30/2015	00012	10-2600-761-000-10-10-08	GEN.MAINT.,RES,REPL.EQUIP>2500	HEATER FOR WATER TOWER	551.78	
					.00	00012
11/30/2015	00013	10-2380-650-000-10-11-11	JMH,PRIN.,ED.TECH.SUPPLIES	ADDITIONAL INSTR.SUPPLIES	2,000.00CR	
11/30/2015	00013	10-1100-610-000-10-11-11	JMH,INSTR.,SUPPLIES	ADDITIONAL INSTR.SUPPLIES	2,000.00	
11/30/2015	00013	10-2380-610-000-10-11-11	JMH,PRIN.,GENERAL SUPPLIES	ADDITIONAL INSTR.SUPPLIES	1,464.13CR	
11/30/2015	00013	10-1100-610-000-10-11-11	JMH,INSTR.,SUPPLIES	ADDITIONAL INSTR.SUPPLIES	1,464.13	
					.00	00013
11/30/2015	00014	10-2380-531-000-10-11-11	JMH,PRIN.POSTAGE	INCREASE PRICE ON BOOKS	124.06CR	
11/30/2015	00014	10-1100-640-000-10-11-11	JMH,INSTR.,BOOKS/PERIODICALS	INCREASE PRICE ON BOOKS	124.06	
					.00	00014
11/30/2015	00015	10-1100-610-000-10-32-13	JTL,6TH,SUPPLIES	INCREASE ON READING BOOKS	.47CR	
11/30/2015	00015	10-1100-640-000-30-32-47	READING,JTL,BOOKS/PERIODICALS	INCREASE ON READING BOOKS	.47	
					.00	00015
11/30/2015	00016	10-1100-610-000-10-16-16	BES,INSTR.,SUPPLIES	COVER COMPUTER TONERS	237.81CR	
11/30/2015	00016	10-1100-650-000-10-16-16	BES,INSTR.,ED.TECH.SUPPLIES	COVER COMPUTER TONERS	237.81	
					.00	00016
11/30/2015	00017	10-2834-324-000-00-00-21	SPECIAL PROJ.EMPLOYEE TRAINING	2015 COUNSELING WORK-KULE	192.90CR	
11/30/2015	00017	10-2120-580-000-30-31-38	GUIDANCE,EHS,CONFERENCES	2015 COUNSELING WORK-KULE	192.90	
					.00	00017
11/30/2015	00018	10-2620-432-000-00-00-24	CUSTODIAL SVCS,EQUIP.REPAIRS	BID SUPPLIES EXCEEDED	1,148.43CR	
11/30/2015	00018	10-2620-610-000-10-11-24	JMH,CUST.,SUPPLIES	BID SUPPLIES EXCEEDED	1,148.43	
					.00	00018
11/30/2015	00019	10-2380-610-000-30-31-31	EHS,PRIN.,GENERAL SUPPLIES	CONF.EXPENSE-STUDENT ASSO	200.00CR	
11/30/2015	00019	10-2834-580-000-30-31-31	EHS,PRIN.,CERT/N-INSTR.CONF.	CONF.EXPENSE-STUDENT ASSO	200.00	
					.00	00019
11/30/2015	00020	10-2380-610-000-30-31-31	EHS,PRIN.,GENERAL SUPPLIES	PROJECT CARE/A.ELLISON	400.00CR	
11/30/2015	00020	10-2834-324-000-30-31-31	EHS,PRINCIPAL CONFERENCE,TRAIN	PROJECT CARE/A.ELLISON	400.00	
					.00	00020
11/30/2015	00021	10-2380-610-000-30-32-32	JTL,PRIN.,GENERAL SUPPLIES	INCREASE MAINTANCE AGREE	15.04CR	
11/30/2015	00021	10-2380-432-000-30-32-32	JTL,PRIN.REPAIR/MAINT.EQUIP	INCREASE MAINTANCE AGREE	15.04	
					.00	00021
11/30/2015	00022	10-2380-330-000-30-32-32	JTL,PRIN,OTHER PROF.SRVS.	CONF.MID.SCHOOL PRINCIPAL	530.00CR	
11/30/2015	00022	10-2834-324-000-30-32-32	JTL,PRIN.CONFERENCE TRAININIG	CONF.MID.SCHOOL PRINCIPAL	530.00	
					.00	00022
11/30/2015	00023	10-1410-626-000-30-31-35	DRIVER ED.,EHS,GASOLINE	DRIVER CAR REPAIR	485.38CR	
11/30/2015	00023	10-1410-432-000-30-31-35	DRIVE ED.,EHS,EQUIP.REPAIR	DRIVER CAR REPAIR	485.38	
					.00	00023
11/30/2015	00024	10-1410-610-000-30-51-35	DRIVER ED.,EHN,SUPPLIES	PLACE MONEY IN PROPER A/C	1,000.00CR	
11/30/2015	00024	10-1410-626-000-30-31-35	DRIVER ED.,EHS,GASOLINE	PLACE MONEY IN PROPER A/C	1,000.00	
					.00	00024
11/30/2015	00025	10-1410-626-000-30-31-35	DRIVER ED.,EHS,GASOLINE	COVER DR.ED.VEHICLE INSP.	163.18CR	
11/30/2015	00025	10-1410-432-000-30-31-35	DRIVE ED.,EHS,EQUIP.REPAIR	COVER DR.ED.VEHICLE INSP.	163.18	
					.00	00025
11/30/2015	00026	10-2420-610-000-30-31-39	MEDICAL,EHS,SUPPLIES/FIRST AID	ADDITIONAL MILEAGE	160.25CR	
11/30/2015	00026	10-2420-581-000-30-31-39	MEDICAL,EHS,IN-DISTR.MILEAGE	ADDITIONAL MILEAGE	160.25	
					.00	00026

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Dec 01, 2015

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

Page: 3
ID: AC1290

DK BUDGET TRANSFER FOR 11/30/2015
November 30, 2015

(continued)

Date	Refer-ence	Account number	Account title	Description	Amount	Refer-ence
11/30/2015	00028	10-2420-610-000-30-52-39	MEDICAL, LIS, SUPPLIES/FIRST AID	ALLOC.\$ FOR INDIST.MILEAG	9.49	CR
11/30/2015	00028	10-2420-581-000-30-52-39	MEDICAL, LIS, IN-DISTR.MILEAGE	ALLOC.\$ FOR INDIST.MILEAG	9.49	
					.00	00028
11/30/2015	00029	10-2420-610-000-30-51-39	MEDICAL, EHN, SUPPLIES/FIRST AID	ALLOC.ADDITIONAL MILEAGE	19.84	CR
11/30/2015	00029	10-2420-581-000-30-51-39	MEDICAL, EHN, IN-DISTR.MILEAGE	ALLOC.ADDITIONAL MILEAGE	19.84	
					.00	00029
				Total:	.00	
				59 Transactions	Debits:	191,110.13
				0 Unbalanced references	Credits:	191,110.13

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Dec 01, 2015

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

Page: 4
ID: AC1290

----- END OF BATCH INFORMATION -----

Batch number: 30238 Date of Batch: 12/01/2015

Number of Journals

With errors:	0
Without errors:	1
Total:	1

Number of Transactions: 59

FUND TOTALS

Fund	Description	Debit	Credit
00010	GENERAL FUND	191,110.13	191,110.13
		191,110.13	191,110.13

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Dec 01, 2015

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

Page: 5
ID: AC1290

----- END OF JOB INFORMATION -----

Number of Journals

With errors:	0
Without errors:	1
Total:	1

Number of Transactions: 59

FUND TOTALS

Fund	Description	Debit	Credit
00010	GENERAL FUND	191,110.13	191,110.13
		191,110.13	191,110.13

End of Report - 16.03.28

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----- BATCH INFORMATION -----

Batch number: 30253	Date of Batch:	12/03/2015	-----	Batch Totals	-----
	User ID:	KJK		Debit	Credit
	Re-entry date:			17,559.98	17,559.98
	Re-entry User ID:				
	Closing date:	11/30/2015			

DK BUDGET TRANSFERS FOR 11/30/2015
November 30, 2015

Date	Refer-ence	Account number	Account title	Description	Amount	Refer-ence
11/30/2015	00030	10-1100-610-000-30-51-41	TECH.ED., EHN, SUPPLIES	ANNUAL TEEAP CONFERENCE	705.89CR	
11/30/2015	00030	10-2271-324-000-30-51-41	TECH.ED., EHN, CONFERENCE TRAINI	ANNUAL TEEAP CONFERENCE	240.00	
11/30/2015	00030	10-2271-580-000-30-51-41	TECH.ED., EHN, CONFERENCE TRAVEL	ANNUAL TEEAP CONFERENCE	420.89	
11/30/2015	00030	10-2271-324-000-30-52-41	TECH,ED., LIS, CONF. TRAINING	ANNUAL TEEAP CONFERENCE	45.00	
					.00	00030
11/30/2015	00031	10-1100-610-000-30-51-41	TECH.ED., EHN, SUPPLIES	FURNITURE N.TV STUDIO	544.57CR	
11/30/2015	00031	10-1100-751-000-30-51-41	TECH.ED, EHN, NEW EQUIPMENT	FURNITURE N.TV STUDIO	544.57	
					.00	00031
11/30/2015	00032	10-1100-610-000-30-51-41	TECH.ED., EHN, SUPPLIES	BUS-REGIONAL TSA COMPETIT	305.50CR	
11/30/2015	00032	10-1100-513-000-30-51-41	TECH.ED. EHN, TRANSPORTATION	BUS-REGIONAL TSA COMPETIT	305.50	
					.00	00032
11/30/2015	00033	10-1100-610-000-30-51-41	TECH.ED., EHN, SUPPLIES	TEEAP CONFERENCE MEMBERS	471.36CR	
11/30/2015	00033	10-2271-580-000-30-52-41	TECH.ED., LIS, CERT/INSTR. CONF.	TEEAP CONFERENCE MEMBERS	471.36	
					.00	00033
11/30/2015	00034	10-2271-580-000-00-00-42	LIBRARY, DIST. CONFERENCE TRAVEL	INCREASE IN A DEMCO ORDER	98.00CR	
11/30/2015	00034	10-2250-610-000-10-10-42	LIBRARY, RES, SUPPLIES	INCREASE IN A DEMCO ORDER	98.00	
					.00	00034
11/30/2015	00035	10-2271-580-000-00-00-42	LIBRARY, DIST. CONFERENCE TRAVEL	14/15 ORDER ARRIVED 15/16	5.00CR	
11/30/2015	00035	10-2250-618-000-10-10-42	LIBRARY, RES, TECH SUPPLIES	14/15 ORDER ARRIVED 15/16	5.00	
					.00	00035
11/30/2015	00036	10-2250-610-000-30-51-42	LIBRARY, EHN, SUPPLIES	ADJ.A/C BUDGET CODING	35.27CR	
11/30/2015	00036	10-1100-610-000-30-51-51	EHN, INSTR, SUPPLIES	ADJ.A/C BUDGET CODING	35.27	
					.00	00036
11/30/2015	00037	10-3200-330-000-30-51-44	BAND, EHN, OTHER PROF. SRVS.	J.W.PEPPER SUPPLIES/BAND	612.82CR	
11/30/2015	00037	10-1100-610-000-30-51-44	MUSIC, INSTR, EHN, SUPPLIES	J.W.PEPPER SUPPLIES/BAND	612.82	
					.00	00037
11/30/2015	00038	10-3200-330-000-30-51-44	BAND, EHN, OTHER PROF. SRVS.	PURCHASE PROJECTOR BULBS	442.17CR	
11/30/2015	00038	10-1100-618-000-30-51-44	MUSIC, INSTR, EHN, TECH SUPPLIES	PURCHASE PROJECTOR BULBS	442.17	
					.00	00038
11/30/2015	00039	10-3200-330-000-30-51-44	BAND, EHN, OTHER PROF. SRVS.	BAND VAN REPAIRS/INSPECT.	88.45CR	
11/30/2015	00039	10-3200-433-000-30-51-44	BAND, EHN, VEHICLE REPAIR/MAINT.	BAND VAN REPAIRS/INSPECT.	88.45	
					.00	00039
11/30/2015	00040	10-3200-330-000-30-51-44	BAND, EHN, OTHER PROF. SRVS.	PURCHASE MUSIC FOR BAND	2,556.56CR	
11/30/2015	00040	10-3200-610-000-30-51-44	BAND, EHN, SUPPLIES	PURCHASE MUSIC FOR BAND	2,556.56	
					.00	00040

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DK BUDGET TRANSFERS FOR 11/30/2015
November 30, 2015

(continued)

Date	Refer-ence	Account number	Account title	Description	Amount	Refer-ence
11/30/2015	00041	10-3200-610-000-30-31-45	CHORUS,EHS,SUPPLIES	PRINTING HALL OF FAME PRO	303.75CR	
11/30/2015	00041	10-3200-550-000-30-31-45	CHORUS,EHS,PRINTING	PRINTING HALL OF FAME PRO	303.75	
					.00	00041
11/30/2015	00042	10-1100-810-000-10-10-45	MUSIC,VOCAL,RES,DUES/FEES	PIANO TUNING	140.00CR	
11/30/2015	00042	10-1100-432-000-10-10-45	MUSIC,VOC,RES.REPR/MAINT.EQUIP	PIANO TUNING	140.00	
					.00	00042
11/30/2015	00043	10-1100-610-000-30-32-45	MUSIC,VOCAL,JTL,SUPPLIES	TUNE PIANO @ JTL	283.50CR	
11/30/2015	00043	10-1100-330-000-30-32-45	MUSIC,VOC,JTL,OTHER PROF SERV.	TUNE PIANO @ JTL	283.50	
					.00	00043
11/30/2015	00044	10-1100-610-000-30-32-45	MUSIC,VOCAL,JTL,SUPPLIES	CHORAL OCTAVORS/CONCERT	863.99CR	
11/30/2015	00044	10-3200-610-000-30-32-45	CHORUS,JTL,SUPPLIES	CHORAL OCTAVORS/CONCERT	863.99	
					.00	00044
11/30/2015	00045	10-3200-610-000-30-52-45	CHORUS,LIS,SUPPLIES	CHORAL OCTAVOS/SUPPLIES	1,289.84CR	
11/30/2015	00045	10-1100-610-000-30-52-45	MUSIC,VOCAL,LIS,SUPPLIES	CHORAL OCTAVOS/SUPPLIES	1,289.84	
					.00	00045
11/30/2015	00046	10-1100-610-000-30-52-48	SCIENCE,LIS,SUPPLIES	CURRENT SCIENCE MAGAZINE	150.34CR	
11/30/2015	00046	10-1100-640-000-30-52-48	SCIENCE,LIS,BOOKS/PERIODICALS	CURRENT SCIENCE MAGAZINE	150.34	
					.00	00046
11/30/2015	00047	10-1100-610-000-30-51-48	SCIENCE,EHN,SUPPLIES	BUDGET TO CORRECT A/C	1,333.13CR	
11/30/2015	00047	10-1100-610-000-30-51-51	EHN,INSTR,SUPPLIES	BUDGET TO CORRECT A/C	1,333.13	
					.00	00047
11/30/2015	00048	10-2290-618-000-20-00-50	SPEC.ED.,ADMIN,TECH SUPPLIES	APPARATUS FOR STUDETNS	3,500.00CR	
11/30/2015	00048	10-1260-752-320-20-00-50	PHYS.SUPPORT,NEW CAP.EQUIP.	APPARATUS FOR STUDETNS	3,500.00	
					.00	00048
11/30/2015	00049	10-1241-650-320-20-00-50	LEARN.SUP.,INT.,SOFTWARE/VIDEO	ADDITIONAL BOOKS	116.00CR	
11/30/2015	00049	10-1241-640-320-20-00-50	LEARN.SUP.,INT.,BOOKS/PERIOD.	ADDITIONAL BOOKS	116.00	
					.00	00049
11/30/2015	00050	10-1241-650-320-20-00-50	LEARN.SUP.,INT.,SOFTWARE/VIDEO	COVER SUPPLIES	400.00CR	
11/30/2015	00050	10-1241-610-320-20-00-50	LEARN.SUP.,INT.,SUPPLIES	COVER SUPPLIES	400.00	
					.00	00050
11/30/2015	00051	10-1100-581-000-30-51-51	EHN,INSTR.IN-DIST.MILEAGE	ZALL/FLICINGER-IU20 CONF	130.00CR	
11/30/2015	00051	10-2834-580-000-30-51-51	EHN,PRIN.,CERT/N-INSTR.TRAVEL	ZALL/FLICINGER-IU20 CONF	130.00	
					.00	00051
11/30/2015	00052	10-2380-580-000-30-51-51	EHN,PRIN.,CONFERENCES	REG.ZALL/FLICKINGER REGIS	183.84CR	
11/30/2015	00052	10-2834-324-000-30-51-51	EHN,PRIN.CERT/N-CERT.CONF/TRAI	REG.ZALL/FLICKINGER REGIS	183.84	
					.00	00052
11/30/2015	00053	10-2380-761-000-30-52-52	LIS,PRIN.NON-CAP.REPL.EQUIP.	DUES FOR SCIENCE OLYMP.	500.00CR	
11/30/2015	00053	10-2380-810-000-30-52-52	LIS,PRIN.,DUES & FEES	DUES FOR SCIENCE OLYMP.	500.00	
					.00	00053
11/30/2015	00054	10-1100-640-004-30-00-04	CURRICULUM,SEC.,C&I TEXTBOOKS	HEALTH ED.PHY.ED K-12	2,500.00CR	
11/30/2015	00054	10-1100-330-000-30-00-04	CURRICULUM,SEC.OTHER PROF.SRV.	HEALTH ED.PHY.ED K-12	2,500.00	
					.00	00054

52 Transactions
0 Unbalanced references

Total: .00
Debits: 17,559.98
Credits: 17,559.98

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Dec 03, 2015

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

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ID: AC1290

DK BUDGET TRANSFERS FOR 11/30/2015
November 30, 2015

(continued)

Date	Refer- -ence	Account number	Account title	Description	Amount	Refer- -ence
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Dec 03, 2015

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

Page: 4
ID: AC1290

----- END OF BATCH INFORMATION -----

Batch number: 30253 Date of Batch: 12/03/2015

Number of Journals

With errors: 0
Without errors: 1

Total: 1

Number of Transactions: 52

FUND TOTALS

Fund	Description	Debit	Credit
00010	GENERAL FUND	17,559.98	17,559.98
		17,559.98	17,559.98
		=====	=====

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Dec 03, 2015

001 East Stroudsburg Area School District
BUDGET TRANSFERS EDIT

Page: 5
ID: AC1290

----- END OF JOB INFORMATION -----

Number of Journals

With errors:	0
Without errors:	1
Total:	1

Number of Transactions: 52

FUND TOTALS

Fund	Description	Debit	Credit
00010	GENERAL FUND	17,559.98	17,559.98
		17,559.98	17,559.98

End of Report - 9.05.00

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Bank: 14 PNC PROCUREMENT CARD

Check no.	Check Date	Vendor name and comment	Amount
33	11/09/2015	ASSOCIATION FOR SUPERVISION AND EHN, PRIN., DUES & FEES	1,138.10
34	11/09/2015	BLENDINGSCHOOLS.NET DIST. INSTR. TECH. SOFTWARE/LICEN	19,311.00
35	11/09/2015	DEMCO INC LIBRARY, EHN, SUPPLIES	772.54
36	11/09/2015	FIRST BOOK KTO PARENT, BOOKS	345.00
37	11/09/2015	FRIEDMAN ELECTRIC SUPPLY CO. INC. BES, CUST., SUPPLIES	3,174.42
38	11/09/2015	FRIEDMAN ELECTRIC SUPPLY CO. INC. ESE, CUST., SUPPLIES	1,794.46
39	11/09/2015	FRIEDMAN ELECTRIC SUPPLY CO. INC. EHN, CUST., SUPPLIES	1,270.92
40	11/09/2015	HAJOCA CORPORATION GEN. MAINT., SUPPLIES	1,234.93
41	11/09/2015	HARBOR FREIGHT TOOLS MUSIC, INSTR, EHN, SUPPLIES	142.26
42	11/09/2015	HERSHEY LODGE SUPT., CERT/N-INSTR. CONFERENCE	1,212.12
43	11/09/2015	THE NATIONAL ALLIANCE BUSINESS OFFICE, DUES & FEES	35.00
44	11/09/2015	NATIONAL WILDLIFE FEDERATION KTO GRANT, PRE K INST, BOOKS	2,160.00
45	11/09/2015	PASBO BUS. OFF. EMPLOYEE EDUC. TRAIN.	2,021.20
46	11/09/2015	PETE&C REGISTRATION ITEC, DISTRICT, INSTR. TRAINING	968.00
47	11/09/2015	SWIS SPEC. ED., ADMIN, TECH SUPPLIES	275.00
48	11/09/2015	VISTAPRINT USA EHN, PRIN., PRINTING	156.81
49	11/09/2015	WRISTBAND EXPRESS ACTIVITIES, EHN, SUPPLIES	149.50
			36,161.26

End of Report - 12.52.40

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
215714	11/03/2015	SPRING HILL LASER BUSINESS OFFICE, PRINTING	4,000.00
215715	11/05/2015	ABC TROPHIES, INC. BOARD SERVICE, SUPPLIES	474.70
215716	11/05/2015	ABDO LIBRARY, JMH, BOOKS/PERIODICALS	22.85
215717	11/05/2015	ACAR LEASING INC. GEN.ATHL.EHN RENTAL OF VEHICLE	315.80
215718	11/05/2015	ADVANCED AUTO PARTS TRANSPORTATION, REPAIRS & PARTS	463.27
215719	11/05/2015	TAIWO R. AFOLABI TRANSP, CONTR DRIVER, SPEC EDUC	2,811.30
215720	11/05/2015	AGORA CYBER CHARTER SCHOOL CHARTER/CYBER SCHOOL-SPEC.ED.	161,495.38
215721	11/05/2015	APPLE COMPUTER, INC. KTO GRANT, NEW TECH EQUIPEMNT	6,978.55
215722	11/05/2015	ATHMEDICS ATHL. TRAINER, LIS, SUPPLIES	742.50
215723	11/05/2015	ELAINE BEDELL GEN.ATHL., EHS, MILEAGE	24.05
215724	11/05/2015	TANIA BELLINGER TRANSP, CONTR DRIVER, SPEC EDUC	1,340.21
215725	11/05/2015	BIG BUG MUSIC MUSIC, INSTR, LIS, SUPPLIES	44.00
215726	11/05/2015	LISA LEE BLOISE TRANSP, CONTR DRIVER, SPEC EDUC	4,294.81
215727	11/05/2015	ALEXANDRA BRIDGMAN TRANSP, CONTR DRIVER, SPEC EDUC	2,998.96
215728	11/05/2015	BSN SPORTS INC BASEBALL, EHN, SUPPLIES	1,865.46
215729	11/05/2015	ANGELA M. BYRNE KTO GRANT, CONFERENCE	43.76
215730	11/05/2015	GEORGE CARAMELLA TRANSP, CONTR DRIVER, SPEC EDUC	2,389.38
215731	11/05/2015	WAYNE CARSON MATH, EHS, INSTR/CERT. CONFERENCE	527.17
215732	11/05/2015	CASCIO INTERSTATE MUSIC MUSIC, INSTR, LIS, 6TH, SUPPLIES	747.46
215733	11/05/2015	CITI MORTGAGE Interim Taxes-Mdl.Smithfield	2,882.84
215734	11/05/2015	COLONIAL INTERMEDIATE UNIT 20 COL.ACADEMY, INSTRUCTIONAL COST	1,344.31
215735	11/05/2015	COLT PLUMBING SPECIALTIES GEN.MAINT., EHS, SUPPLIES	1,173.56
215736	11/05/2015	COMMONWEALTH CONNECTIONS ACADEMY CHARTER/CYBER SCHOOLS- REG.ED.	113,001.66
215737	11/05/2015	COMPUTER DISCOUNT WAREHOUSE KTO, PRE-K INSTRUCTION SUPPLIES	748.84

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
215738	11/05/2015	CONCORDE, INC. TRANSPORTATION, OTHER PROF. SRVS	107.68
215739	11/05/2015	CREST GOOD MFG CO INC GEN. MAINT., LIS, SUPPLIES	514.07
215740	11/05/2015	COMMUNICATIONS SYSTEMS, INC. MSE, MAINT. REPAIR/MAINT EQUIP.	1,632.00
215741	11/05/2015	CHRISTINE DAVIS TRANSP, CONTR DRIVER, SPEC EDUC	4,242.29
215742	11/05/2015	MIGUEL DEJESUS TRANSP, CONTR DRIVER, SPEC EDUC	6,764.52
215743	11/05/2015	ROBERT DILLIPLANE LIS, PRIN., IN-DISTRICT MILEAGE	20.70
215744	11/05/2015	EAST STROUDSBURG CAFETERIA KTO PARENT, MEALS	726.25
215745	11/05/2015	ESPECIAL NEEDS MULTI-HAND-DIS. INT. SUPPLIES	28.90
215746	11/05/2015	FISHER SCIENTIFIC SCIENCE, JTL, SUPPLIES	192.15
215747	11/05/2015	IAN FLINT BAND, EHS, OTHER PROF. SRVS.	1,500.00
215748	11/05/2015	KATHY-ANN FRANCIS TRANSP, CONTR DRIVER, SPEC EDUC	5,347.48
215749	11/05/2015	MARIA FRASCELLA TRANSP, CONTR DRIVER, SPEC EDUC	3,835.05
215750	11/05/2015	ARAINA MAYNARD-FREED DISTRICT, ACCESS, MILEAGE	78.78
215751	11/05/2015	JOSEPH FUCHS TRANSP, CONTR DRIVER, SPEC EDUC	2,705.43
215752	11/05/2015	G & K SERVICES EHS, CUST., UNIFORM RENTAL	295.80
215753	11/05/2015	JENNY GALUNIC TRANSP, CONTR DRIVER, SPEC EDUC	4,364.22
215754	11/05/2015	LISA GERST TRANSP, CONTR DRIVER, SPEC EDUC	6,078.87
215755	11/05/2015	ROSALYN R. GILMORE TRANSP, CONTR DRIVER, SPEC EDUC	417.60
215756	11/05/2015	ELSIE GIRARDIN REFUND OF PY YR-SENIOR REBATE	1,425.00
215757	11/05/2015	JUDITH A. GOODE REFUND OF PY YR-SENIOR REBATE	650.00
215758	11/05/2015	ROSEANN GWINN REFUND OF PY YR-SENIOR REBATE	650.00
215759	11/05/2015	HAAN CRAFTS PO 15003035	113.85
215760	11/05/2015	HERB'S SPORT SHOP FOOTBALL, EHN, SUPPLIES	465.00
215761	11/05/2015	HILLTOP SALES & SERVICE LIS, CUST., REPAIR/MAINT. EQUIP.	304.63

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
215762	11/05/2015	DEBORAH HOLMES TRANSP, CONTR DRIVER, SPEC EDUC	5,243.54
215763	11/05/2015	KATHARINE HOLMES TRANSP, CONTR DRIVER, SPEC EDUC	2,385.95
215764	11/05/2015	IBM CORPORATION ADMIN.SYS.AS400 LEASE PRINCIPA	1,555.42
215765	11/05/2015	INTUNE PARTNERS MUSIC, VOCAL, JTL, SUPPLIES	315.00
215766	11/05/2015	GLADYS KAMOSS REFUND OF PY YR-SENIOR REBATE	1,100.00
215767	11/05/2015	KAR BILL ENTERPRISES, INC. SECURITY, DISTRICT, GASOLINE	2,284.03
215768	11/05/2015	DR R KETTERER CHARTER SCHOOL INC. CHARTER/CYBER SCHOOLS- REG.ED.	396.84
215769	11/05/2015	KREMPASKY EQUIPMENT CO. LIS, CUST., REPAIR/MAINT.EQUIP.	787.60
215770	11/05/2015	SCOTT KRUEGERS SHEET METAL GEN.MAINT., JTL, SUPPLIES	870.00
215771	11/05/2015	DIANE KRUPSKI TRANSP, CONTR DRIVER, SPEC EDUC	3,453.87
215772	11/05/2015	GINA D. LABADIE TRANSP, CONTR DRIVER, SPEC EDUC	4,251.43
215773	11/05/2015	KARLA J LABAR TRANSP, CONTR DRIVER, SPEC EDUC	6,145.75
215774	11/05/2015	RONALD LABAR'S LOCK SERVICE GEN.MAINT., SUPPLIES	89.25
215775	11/05/2015	SUZANNE LAPIN TRANSPORTATION, PARENT TRANSPOR	867.10
215776	11/05/2015	STEPHEN LASTRA TRANSP, CONTR DRIVER, SPEC EDUC	5,018.75
215777	11/05/2015	SHARON LAVERDURE SUPT., CERT/N-INSTR.CONFERENCE	134.30
215778	11/05/2015	LEVIN LEGAL GROUP LEGAL SVCS.SPEC.ED.OTH.PROF.SV	895.60
215779	11/05/2015	LION CUB WRESTLING CLUB LIS, WRESTLING, DUES/FEES	225.00
215780	11/05/2015	LOSER'S MUSIC, INC. MUSIC, VOCAL, RES, SUPPLIES	295.80
215781	11/05/2015	MCANDREWS LAW OFFICES, P.C. COMP.ED.PAYABLE #135934	10,000.00
215782	11/05/2015	TESHA MCDONALD TRANSPORTATION, PARENT TRANSPOR	142.60
215783	11/05/2015	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, SMI, INSTR, SUPPLIES	4,285.03
215784	11/05/2015	DOMINICK MEDURI REFUND OF PY YR-SENIOR REBATE	1,425.00
215785	11/05/2015	MICHAEL MEJIAS Real Estate Taxes, Lehman	9.02

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
215786	11/05/2015	MET-ED BUS GARAGE,ELECTRIC	30.82
215787	11/05/2015	METCO TECH.ED.,JTL,SUPPLIES	578.96
215788	11/05/2015	MIGNOSI'S FOODTOWN F&CS,EHN,SUPPLIES	617.67
215789	11/05/2015	MILLENNIUM FUNDING TECH.ED.,EHS,SUPPLIES	2,544.74
215790	11/05/2015	MOORE MEDICAL LLC MEDICAL,JMH,SUPPLIES/FIRST AID	270.39
215791	11/05/2015	MUSIC IS ELEMENTARY MUSIC,VOCAL,SMI,SUPPLIES	324.50
215792	11/05/2015	MUSIC PRODUCTS, INC. MUSIC,VOCAL,SMI,SUPPLIES	117.65
215793	11/05/2015	NATIONAL ATHLETIC TRAINER'S ASSOCIATION ATHL.TRAINER,EHS,DUES & FEES	249.00
215794	11/05/2015	NATIONAL WRESTLING COACHES ASSN. EHN,WRESTLING,DUES/FEES	120.00
215795	11/05/2015	OFFICE DEPOT TRANSPORTATION,GEN.SUPPLIES	147.55
215796	11/05/2015	JUDY C OH SP.ED.SUPV.ELEM.CONF.TRAVEL	424.07
215797	11/05/2015	PA DISTANCE LEARNING CHARTER SCHOOL CHARTER/CYBER SCHOOL-SPEC.ED.	6,298.07
215798	11/05/2015	PENNSYLVANIA BAR ASSOCIATION MOCK TRIAL,EHS,DUES & FEES	125.00
215799	11/05/2015	PEARSON EDUCATION JMH,INSTR,SUPPLIES	386.42
215800	11/05/2015	CLAUS PELZER REFUND OF PY YR-SENIOR REBATE	540.00
215801	11/05/2015	J.W.PEPPER & SONS-ACCT.#36-136400 MUSIC,VOCAL,LIS,SUPPLIES	1,083.62
215802	11/05/2015	PETTY CASH MIDDLE SMITHFIELD MSE,PRIN.POSTAGE	31.34
215803	11/05/2015	PRAXAIR DISTRIBUTION, INC LIS,CUST.CONTR.PROPERTY SERV.	35.18
215804	11/05/2015	BARBARA PREVOST TRANSP,CONTR DRIVER,SPEC EDUC	5,844.51
215805	11/05/2015	PA SCHOOL BOARDS ASSOCIATION (PSBA) SUPT., CERT/N-INSTR.CONFERENCE	65.00
215806	11/05/2015	ALL AMERICAN/RIDDELL, INC. JTL,FOOTBALL,REPR/MAINT.EQUIP.	7,685.18
215807	11/05/2015	ROYAL HOMESTAR, LLC MEDICAL,NON-PUB.,SUPPLIES	63.00
215808	11/05/2015	LUIGI SALERNO REFUND OF PY YR-SENIOR REBATE	1,425.00
215809	11/05/2015	THE SANDONE TIRE & BATTERY TRANSPORTATION,TIRES	821.76

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
215810	11/05/2015	SATCO TECH.ED., EHN, SUPPLIES	26.96
215811	11/05/2015	CLASSROOM DIRECT/SCHOOL SPECIALTY INC. JMH, INSTR, SUPPLIES	1,033.12
215812	11/05/2015	SCHUYLKILL VALLEY SPORTING GOODS BASKETBALL, EHN, BOYS, SUPPLIES	962.00
215813	11/05/2015	DESPINA SECOR MATH, EHS, INSTR/CERT.CONFERENCE	776.56
215814	11/05/2015	RONALD SELIGER REFUND OF PY YR-SENIOR REBATE	540.00
215815	11/05/2015	DOUGLAS L. SISKA TRANSP, CONTR DRIVER, SPEC EDUC	6,040.65
215816	11/05/2015	DUSTIN SISKA TRANSP, CONTR DRIVER, SPEC EDUC	6,135.57
215817	11/05/2015	PATSY SMITH REFUND OF PY YR-SENIOR REBATE	327.29
215818	11/05/2015	PETER A. & PEGGY M. SPANO REFUND OF PY YR-SENIOR REBATE	1,100.00
215819	11/05/2015	KIM STEVENS SPEC.ED.SEC.CONFERENCE TRAVEL	573.50
215820	11/05/2015	SUN LITHO-PRINT, INC. LIS, INSTR, SUPPLIES	344.00
215821	11/05/2015	TALLEY PETROLEUM SMI, CUST., OIL	16,659.69
215822	11/05/2015	JOYCELYN THOMAS TRANSPORTATION, PARENT TRANSPOR	404.80
215823	11/05/2015	US FOODS F&CS, EHS, SUPPLIES	7.54
215824	11/05/2015	VERIZON WIRELESS ITEC.TRANS./TELECOMMUNICATION	3,176.82
215825	11/05/2015	VEX ROBOTICS INC TECH.ED., EHS, SUPPLIES	826.99
215826	11/05/2015	MAE WASSEMAN REFUND OF PY YR-SENIOR REBATE	540.00
215827	11/05/2015	WEIS MARKET, INC. F&CS, EHS, SUPPLIES	456.59
215828	11/05/2015	WEX BANK EHN, CUST., SUPPLIES	164.78
215829	11/05/2015	WHITMORE'S GARAGE TRANSPORTATION, REPAIRS & PARTS	300.00
215830	11/05/2015	WHOLESALE CHESS CHESS, EHN, SUPPLIES	299.90
215831	11/05/2015	EAST STROUDSBURG School Service Personnel Dues	7,224.49
215832	11/05/2015	ED FOUNDATION OF ES/GENERAL FUND EDUC. FOUNDATION DEDUCTIONS	25.00
215833	11/05/2015	ED FOUNDATION OF ES/SCHOLARSHIP FUND EDUC. FOUNDATION DEDUCTIONS	13.00

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Check no.	Check Date	Vendor name and comment	Amount
215834	11/05/2015	E.S.E.A. ESEA Dues	28,811.36
215835	11/05/2015	FLORIDA STATE DISBURSEMENT UNIT Miscellaneous Deductions	312.03
215836	11/05/2015	HAB-DLT Miscellaneous Deductions	1,106.34
215837	11/05/2015	NYSCSPC (NEW YORK STATE CHILD SUPPORT Miscellaneous Deductions	612.46
215838	11/05/2015	PENNSYLVANIA HIGHER EDUCATION AGENCY Miscellaneous Deductions	917.55
215839	11/05/2015	SOCIAL SECURITY ADMINISTRATION Miscellaneous Deductions	152.68
215840	11/05/2015	U.S. DEPARTMENT OF EDUCATION Miscellaneous Deductions	267.49
215841	11/05/2015	21ST CENTURY CYBER CHARTER SCHOOL CHARTER/CYBER SCHOOL-SPEC.ED.	4,028.40
215842	11/12/2015	A.C. MOORE, INC. TITLE 1, PARENT SUPPLIES BES	84.38
215843	11/12/2015	CAROLINE J AGOSTO CURRICULUM, ELEM, IN-DIST. MILES	88.44
215844	11/12/2015	COLIEN JOANNE HENDERSHOT SPEC.ED.SUPV., ELEM., MILEAGE	125.59
215845	11/12/2015	B & H PHOTO-VIDEO TECH.ED., EHS, SUPPLIES	7,343.27
215846	11/12/2015	JEFFREY BADER BUSINESS OFFICE, IN-DISTR. MILES	43.01
215847	11/12/2015	LORI J. BARRY ESL, JTL, MILEAGE	16.39
215848	11/12/2015	JOAN BENSLEY Real Estate Taxes, Lehman	19.80
215849	11/12/2015	H.A. BERKHEIMER INC. TAX COLLECTION, OTHER PROF, SRVS	81.22
215850	11/12/2015	BESTLINE EQUIPMENT GEN.MAINT.PROPERTY SERVICE	546.44
215851	11/12/2015	BIG BROTHERS/BIG SISTERS OF THE BRIDGE Accounts Payable-Donations	66.00
215852	11/12/2015	BIG BUG MUSIC MUSIC, INSTR.LIS, NEW EQUIP.	599.97
215853	11/12/2015	BRIAN J. BOROSH ITEC, IN-DISTRICT MILEAGE	83.26
215854	11/12/2015	BENJAMIN BRENNEMAN GEN.ATHL., EHS, MILEAGE	385.25
215855	11/12/2015	BSN SPORTS INC FOOTBALL, EHS, SUPPLIES	13,783.60
215856	11/12/2015	LAWRENCE M. BURNETT REFUND OF PY YR-SENIOR REBATE	540.00
215857	11/12/2015	ANGELA M. BYRNE KTO GRANT, MILEAGE	71.59

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215858	11/12/2015	JANICE A. CABRAL TAX COLLECTION, GEN. SUPPLIES	228.01
215859	11/12/2015	CAROLINA BIOLOGICAL SUPPLY COMPANY SCIENCE, EHS, SUPPLIES	41.59
215860	11/12/2015	MARIALENA CASCIOTTA SPEC. ED. SUPV., ELEM., MILEAGE	354.89
215861	11/12/2015	CENTRAL PENN GAS, INC. EHS, CUST., NATURAL GAS	5,862.83
215862	11/12/2015	CARLEY CHAMBERLIN OUT-OF-DIST-PLACEMENT, MILEAGE	64.75
215863	11/12/2015	CHAMPION'S CHOICE RIFLE, EHN, SUPPLIES	3,779.75
215864	11/12/2015	CYNTHIA B. CHRISTIAN GUIDANCE, JTL, MILEAGE	16.96
215865	11/12/2015	COMMONWEALTH OF PENNSYLVANIA GEN. MAINT., SUPPLIES	35.00
215866	11/12/2015	PETROCHOICE TRANSPORTATION, OIL	2,559.00
215867	11/12/2015	CRAMER'S HOME CENTER TECH. ED., EHN, SUPPLIES	1,220.14
215868	11/12/2015	CRAMER'S HOME CENTER TECH. ED., EHN, SUPPLIES	3,793.84
215869	11/12/2015	CRAMER'S HOME CENTER GEN. MAINT., SUPPLIES	649.35
215870	11/12/2015	CRAMER'S HOME CENTER GEN. MAINT., SUPPLIES	222.74
215871	11/12/2015	CRAMERS WELDING & REPAIRS GEN. MAINT., SUPPLIES	90.00
215872	11/12/2015	CREST GOOD MFG CO INC GEN. MAINT., EHN, SUPPLIES	1,737.55
215873	11/12/2015	ARTHUR W. & BRIGITTE CUBBAGE Real Estate Taxes, Lehman	40.00
215874	11/12/2015	CLAUDE S. CYPHERS, INC. TRANSPORTATION, REPAIRS & PARTS	11.80
215875	11/12/2015	JOSEPH DIORIO FOOTBALL, JTL, OTHER PROF. SRVS.	48.00
215876	11/12/2015	DIRECT ENERGY EHS, CUST., NATURAL GAS	7,984.08
215877	11/12/2015	ASHLEY DREISBACH SMI, INST, SELF-INS OTHER BENEFIT	2,500.00
215878	11/12/2015	ENVIRONMENTAL ABATEMENTS ASSOC., INC. GEN. MAINT. OTHER PROF. SRVS.	1,800.00
215879	11/12/2015	MARILYN ESPINOZA STAFF DEV., SEC., CONF (Teachers)	1,250.16
215880	11/12/2015	FLINN SCIENTIFIC INC. SCIENCE, EHS, SUPPLIES	517.68
215881	11/12/2015	FOLLET SCHOOL SOLUTIONS INC. LIBRARY, EHN, BOOKS/PERIODICALS	1,389.82

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215882	11/12/2015	ERIC D. FORSYTH ADMIN.SYS.N-CERT/N-INSTR.TRAV	342.70
215883	11/12/2015	FRONTIER ITEC.TRANS./TELECOMMUNICATION	381.85
215884	11/12/2015	G & K SERVICES JTL,CUST.,UNIFORM RENTAL	415.13
215885	11/12/2015	LISA GERST TRANSP,CONTR DRIVER,SPEC EDUC	85.26
215886	11/12/2015	TIMOTHY T. HARRIS CUSTODIAL SVCS,MILEAGE	116.44
215887	11/12/2015	ERIKA HEARD Real Estate Taxes, Mid Smith	407.57
215888	11/12/2015	THOMAS E HENDEL TRANSPORTATION,IN-DIST.MILEAGE	266.80
215889	11/12/2015	HILLTOP SALES & SERVICE GEN.MAINT.,SUPPLIES	111.92
215890	11/12/2015	HOME DEPOT CREDIT SERVICE GEN.MAINT.,SUPPLIES	1,174.72
215891	11/12/2015	HOME DEPOT CREDIT SERVICE GEN.MAINT.,SUPPLIES	1,059.56
215892	11/12/2015	MARK HOPSTETTER FOOTBALL,JTL,OTHER PROF.SRVS.	48.00
215893	11/12/2015	TODD HOUGH FOOTBALL,JTL,OTHER PROF.SRVS.	48.00
215894	11/12/2015	EDWARD A. HUDAK MUSIC,VOC.EHN,REPR/MAINT.EQUIP	100.00
215895	11/12/2015	MAC D & JANICE HUNTER Real Estate Taxes, Lehman	665.23
215896	11/12/2015	INTEGRAONE ITEC.NON.CAP.REPL.TECH EQ.INIT	1,596.00
215897	11/12/2015	JAY & D COPY CENTER EHS,INSTR.REPAIR/MAINT.TECH EQ	4,606.27
215898	11/12/2015	JAY & D COPY CENTER MSE.INSTR.REPAIR/MAINT.TECH EQ	4,935.95
215899	11/12/2015	JAY & D COPY CENTER ESE.PRIN.,COPIER MAINTENANCE	2,264.74
215900	11/12/2015	LORNA JONES Real Estate Taxes, Mid Smith	20.63
215901	11/12/2015	KBA COACH BASKETBALL,EHN,GIRLS,SUPPLIES	693.30
215902	11/12/2015	RICHARD & NOREEN KERR REFUND OF PY YR-SENIOR REBATE	650.00
215903	11/12/2015	BROOKE K LANGAN ITEC,IN-DISTRICT MILEAGE	237.82
215904	11/12/2015	LEE NATIONAL DENIM DAY Accounts Payable-Donations	61.00
215905	11/12/2015	LEHIGH LEARNING ACADEMY OOD ALT.ED-SEC.PRIV.SCH.	6,176.09

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Check no.	Check Date	Vendor name and comment	Amount
215906	11/12/2015	THOMAS LESNIEWSKI, ED.D CURRICULUM, IN-DISTR.MILEAGE	365.39
215907	11/12/2015	THE LIFEGUARD STORE, INC SWIMMING, EHN, SUPPLIES	630.50
215908	11/12/2015	LJC DISTRIBUTORS OF FULLER BRUSH LIS, CUST., SUPPLIES	1,363.00
215909	11/12/2015	GIOVANNA LOPRESTI Real Estate Taxes, Mid Smith	144.27
215910	11/12/2015	VICTORIA ANN MACK TRANSPORTATION, NORTH, DIESEL	20.00
215911	11/12/2015	MAILLIE BUSINESS OFFICE-AUDIT SERVICE	10,000.00
215912	11/12/2015	MANWALAMINK WATER COMPANY SMI, CUST., WATER/SEWER	662.32
215913	11/12/2015	JOSEPH P. MARTIN ITEC, IN-DISTRICT MILEAGE	197.23
215914	11/12/2015	W.B. MASON CO., INC. EHS, INSTR, SUPPLIES	843.81
215915	11/12/2015	THOMAS J. MCINTYRE III BUSINESS OFFICE, IN-DISTR.MILES	102.04
215916	11/12/2015	MESKO GLASS & MIRROR CO. GEN.MAINT., JTL, SUPPLIES	38.00
215917	11/12/2015	MET-ED JTL, CUST., ELECTRIC	24,728.65
215918	11/12/2015	MODERN GAS SALES, INC. LIS, CUST., BOTTLE GAS	305.37
215919	11/12/2015	SAKINA MOHYUDDIN Real Estate Taxes, Mid Smith	92.46
215920	11/12/2015	RYAN MORAN CURRICULUM, IN-DISTR.MILEAGE	177.58
215921	11/12/2015	MORNING CALL PERSONNEL, PRINTING/BINDING	461.64
215922	11/12/2015	ANN V MOSHOURIS Real Estate Taxes, Lehman	28.80
215923	11/12/2015	NAPA AUTO PARTS- STROUDSBURG TRANSPORTATION, REPAIRS & PARTS	23.21
215924	11/12/2015	OFFICE DEPOT SMI, PRIN., GENERAL SUPPLIES	199.98
215925	11/12/2015	PENNSYLVANIA ONE CALL SYSTEM, INC. GEN.MAINT.OTHER PROF.SRVS.	205.00
215926	11/12/2015	PA TREATMENT & HEALING OOD ALT.ED-SEC.PRIV.SCH.	7,704.80
215927	11/12/2015	THE PACKAGING PLACE TRANSPORTATION, POSTAGE	32.26
215928	11/12/2015	MANVEL R PAGE ITEC, IN-DISTRICT MILEAGE	37.78
215929	11/12/2015	PAPCO INC. TRANSPORTATION, SOUTH, DIESEL	16,774.50

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Check no.	Check Date	Vendor name and comment	Amount
215930	11/12/2015	DANIEL B PATASCHER GEN.ATHL., EHN, MILEAGE	51.75
215931	11/12/2015	PATRIOT WORKWEAR SECURITY, DISTRICT, SUPPLIES	245.00
215932	11/12/2015	PHILIP ROSENAU CO., INC. ESE, CUST., SUPPLIES	50.63
215933	11/12/2015	P.I.A.A., District XI EHS, CHEER, DUES/FEES	200.00
215934	11/12/2015	HEATHER PIPERATO JTL, PRIN., CERT/NON-INSTR. TRAVE	463.53
215935	11/12/2015	PITSCO INC TECH. ED., EHN, SUPPLIES	1,395.03
215936	11/12/2015	POCONO ALLIANCE KTO GRANT, PARENT, PROF. SERVICES	17,780.00
215937	11/12/2015	POCONO MOUNTAIN SCHOOL DISTRICT MULT-HAND.SEC.PUBLIC TIUTION	2,700.76
215938	11/12/2015	POCONO RECORD PERSONNEL, PRINTING/BINDING	188.00
215939	11/12/2015	PP&L EHS, CUST., ELECTRIC	53.55
215940	11/12/2015	PROSSER LABORATORIES, INC. SEWER PLANT, SUPPLIES	11,822.30
215941	11/12/2015	PROSSER LABORATORIES, INC. ESH.CUST.CONTR.PROPERTY SERV.	182.00
215942	11/12/2015	PSAT/NMSQT GUIDANCE, EHN, SUPPLIES	2,220.00
215943	11/12/2015	QUILL CORPORATION GEN.ATHL., EHS, SUPPLIES	621.05
215944	11/12/2015	RATCHET RAKE GEN.MAINT.NON-CAP.NEW EQUIP.	819.96
215945	11/12/2015	RESERVE ACCOUNT EHN, PRIN.POSTAGE	2,000.00
215946	11/12/2015	ROHRER BUS SERVICE TRANSPORTATION, REPAIRS & PARTS	126.69
215947	11/12/2015	JOHN S ROMANSKY GEN.MAINT., SUPPLIES	18.76
215948	11/12/2015	S & W TECHNOLOGIES, INC. SECURITY, REPAIR/MAINT TECH.EQU	492.00
215949	11/12/2015	THE SANDONE TIRE & BATTERY TRANSPORTATION, TIRES	3,473.50
215950	11/12/2015	JEAN SANDT Real Estate Taxes, Mid Smith	5.38
215951	11/12/2015	SCHEDULE STAR GEN.ATHL., EHN, DUES & FEES	996.00
215952	11/12/2015	SCHOOL HEALTH CORPORATION MEDICAL, ESE, SUPPLIES/FIRST AID	88.38
215953	11/12/2015	CLASSROOM DIRECT/SCHOOL SPECIALTY INC. JMH, INSTR, SUPPLIES	2,659.71

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215954	11/12/2015	MAUREEN G. SEIDEL ITEC, IN-DISTRICT MILEAGE	102.81
215955	11/12/2015	SIMPLEX GRINNELL SMI, MAINT. BUILDING REPAIR/MAIN	1,617.16
215956	11/12/2015	MICHAEL SLESINSKI SPEC. ED. SUPV., ELEM., MILEAGE	131.50
215957	11/12/2015	A.J. SMITH ELECTRIC MOTOR SERVICE GEN. MAINT., ESE, SUPPLIES	129.50
215958	11/12/2015	STAPLES CONTRACT & COMMERCIAL, INC. SPEC. ED. SUPV., SEC., SUPPLIES	399.99
215959	11/12/2015	RICHARD STERNBACH REFUND OF PY YR-SENIOR REBATE	540.00
215960	11/12/2015	STRAND POOL SUPPLY, LLP EHS, CUST., SUPPLIES	478.95
215961	11/12/2015	STROUDSBURG ELECTRIC MOTOR SERVICE GEN. MAINT., JTL, SUPPLIES	31.96
215962	11/12/2015	TALLEY PETROLEUM SMI, CUST., OIL	33,370.50
215963	11/12/2015	TOPP BUSINESS SOLUTIONS JTL, 6TH, REPAIR/MAINT. TECH EQUI	3,590.42
215964	11/12/2015	TOPPS TECH. ED. EHN REPAIR/MAINT. TECH	459.64
215965	11/12/2015	US FOODS EHN, PRIN., GENERAL SUPPLIES	1,349.50
215966	11/12/2015	USA TESTPREP, INC. ENGLISH, EHN, EDUC. TECH. SUPPLIES	945.00
215967	11/12/2015	SILVIO VITIELLO Real Estate Taxes, Mid Smith	148.91
215968	11/12/2015	JESSICA WADE ADMIN. SYS. N-CERT/N-INSTR. TRAV	128.80
215969	11/12/2015	WASTE MANAGEMENT OF NEW JERSEY, INC. Due from Cafeteria-General Exp	9,191.46
215970	11/12/2015	WAYNESBORO AREA SCHOOL DISTRICT ADJUDICATED ALT. ED-ELEM.	18,003.60
215971	11/12/2015	WEIS MARKET, INC. F&CS, EHS, SUPPLIES	92.12
215972	11/12/2015	WELL FARGO Real Estate Taxes, Lehman	410.57
215973	11/12/2015	SHAWN WESCOTT ITEC, IN-DISTRICT MILEAGE	36.28
215974	11/12/2015	WOMEN'S RESOURCES OF MONROE COUNTY Accounts Payable-Donations	95.00
215975	11/19/2015	ACHIEVE3000 CURRICULUM, ELEM, ED. TECH. SUPPLI	129,777.01
215976	11/19/2015	ANGELA M NEVIN TRANSP., N. CERT/N. INSTR. TRAVEL	247.54
215977	11/19/2015	STEPHANIE ANNUNZIATA LIFE SKILLS, INT., SUPPLIES	155.63

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215978	11/19/2015	B & H PHOTO-VIDEO TECH.ED., EHN, SUPPLIES	162.99
215979	11/19/2015	PAUL M. BAKNER MUSIC, INSTR, EHN, TUITION REIMB.	945.00
215980	11/19/2015	BANK OF AMERICA Real Estate Taxes, Price	5,919.36
215981	11/19/2015	THE BANK OF NEW YORK MELLON AUTHORITY EXP.PAYING AGENT	750.00
215982	11/19/2015	BANKS' VACUUM SALES AND SERVICE JTL, CUST., SUPPLIES	551.81
215983	11/19/2015	DR. JOHN BART D.O. PUPIL SVCS, MILEAGE	787.75
215984	11/19/2015	BMC OFFICE FURNITURE ITEC, GENERAL SUPPLIES	225.00
215985	11/19/2015	BSN SPORTS INC BASEBALL, JTL, SUPPLIES	1,037.12
215986	11/19/2015	ADAM BURDETT BAND, EHN, OTHER PROF.SRVS.	2,700.00
215987	11/19/2015	BUREAU OF EDUCATION & RESEARCH ITEC, CONFERENCE TRAINING	239.00
215988	11/19/2015	BRENDAN CARTER BAND, EHN, OTHER PROF.SRVS.	900.00
215989	11/19/2015	CASCIO INTERSTATE MUSIC MUSIC, INSTR, LIS, 6TH, SUPPLIES	47.38
215990	11/19/2015	C.B. GITTY CRAFTER SUPPLY TECH.ED., EHN, SUPPLIES	907.32
215991	11/19/2015	COLONIAL INTERMEDIATE UNIT 20 TL.1 PRINTING	5,985.64
215992	11/19/2015	COLONIAL INTERMEDIATE UNIT 20 TL.1 PRINTING	5,223.95
215993	11/19/2015	COMPUTER DISCOUNT WAREHOUSE ITEC, GENERAL SUPPLIES	92.62
215994	11/19/2015	CORELOGIC TAX SERVICES Real Estate Taxes, Price	19,929.00
215995	11/19/2015	LESLIE COX MEDICAL, LIS, IN-DISTR.MILEAGE	9.49
215996	11/19/2015	DITECH-OUTSOURCING Real Estate Taxes, Price	8,811.98
215997	11/19/2015	TYLER DOLPH GEN.ATHL., EHN, MILEAGE	73.60
215998	11/19/2015	AIMEE ELLISON EHS, PRIN., CERT/N-INSTR.CONF.	58.31
215999	11/19/2015	EPLUS TECHNOLOGY, INC. TECH.ED., EHS, SUPPLIES	363.08
216000	11/19/2015	MARILYN ESPINOZA IDEA611, IU13, MILEAGE	280.60
216001	11/19/2015	FOLLET SCHOOL SOLUTIONS INC. LIBRARY, MSE, BOOKS/PERIODICALS	426.64

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Check no.	Check Date	Vendor name and comment	Amount
216002	11/19/2015	FORMAL FASHIONS, INC. CHORUS, EHS, SUPPLIES	1,464.48
216003	11/19/2015	G & K SERVICES EHN, CUST., UNIFORM RENTAL	757.68
216004	11/19/2015	G & K SERVICES MSE, CUST., UNIFORM RENTAL	42.07
216005	11/19/2015	KEVIN L. HATCHER IDEA611, IU13, MILEAGE	537.88
216006	11/19/2015	THOMAS E HENDEL TRANSP., N. CERT/N. INSTR. TRAVEL	426.60
216007	11/19/2015	LYNDA HOPKINS SPEC. ED. SUPV., SEC., MILEAGE	332.40
216008	11/19/2015	MICHAEL KORB TECH. ED., EHN, CONFERENCE TRAVEL	427.38
216009	11/19/2015	JERZY KOSAKOWSKI Real Estate Taxes, Price	11.31
216010	11/19/2015	KURTZ BROS. JMH, INSTR, SUPPLIES	65.80
216011	11/19/2015	LANTEK DIST. INSTR. TECH. SOFTWARE/LICEN	7,500.00
216012	11/19/2015	LEADER SERVICES ACCESS, OTHER, PROF. SRVS	458.50
216013	11/19/2015	THE LIFEGUARD STORE, INC SWIMMING, EHN, SUPPLIES	1,860.00
216014	11/19/2015	LJC DISTRIBUTORS OF FULLER BRUSH MSE, CUST., SUPPLIES	302.75
216015	11/19/2015	LONGSTRETH SPORTING GOODS, LLC FOOTBALL, LIS, SUPPLIES	635.70
216016	11/19/2015	M&T INVESTMENT GROUP AUTHORITY EXP. PAYING AGENT	780.00
216017	11/19/2015	MARCHETTY MACHINERY TECH. ED. EHS, REPR/MAINT. EQUIP.	3,654.00
216018	11/19/2015	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, MSE, INSTR, BOOKS/PERIODICALS	2,864.62
216019	11/19/2015	MET-ED MSE, CUST., ELECTRIC	6,945.56
216020	11/19/2015	MET-ED EHN, CUST., ELECTRIC	36,472.74
216021	11/19/2015	MOORE MEDICAL LLC MEDICAL, SMI, SUPPLIES/FIRST AID	209.90
216022	11/19/2015	RYAN MORAN CURRICULUM, TUITION	2,055.00
216023	11/19/2015	NASCO (QOUTE#45950) ART, ESE, SUPPLIES	401.56
216024	11/19/2015	NATIONSTAR MORTGAGE Real Estate Taxes, Price	6,490.66
216025	11/19/2015	MARY LOUISE NEYHART MEDICAL, EHN, IN-DISTR. MILEAGE	19.84

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Check no.	Check Date	Vendor name and comment	Amount
216026	11/19/2015	LETITIA O'MALLEY IDEA611,IU13,MILEAGE	232.30
216027	11/19/2015	OCWEN LOAN SERVICING Real Estate Taxes, Price	5,959.79
216028	11/19/2015	OFFICE DEPOT PERSONNEL, GENERAL SUPPLIES	370.99
216029	11/19/2015	P & S GARAGE GEN.MAINT.REPAIR/MAINT.VEHICLE	334.57
216030	11/19/2015	PA SCHOOL BOARDS ASSOCIATION (PSBA) BOARD SRVS.OTHER PROF.SRVS.	3,000.00
216031	11/19/2015	PAFPC TITLE 1 GRANT DIRECTOR TRAININ	400.00
216032	11/19/2015	PATRIOT WORKWEAR SECURITY,DISTRICT,SUPPLIES	141.00
216033	11/19/2015	PAXTON/PATTERSON LLC TECH.ED.,JTL,SUPPLIES	182.95
216034	11/19/2015	PENTELEDATA ITEC.TRANS./TELECOMMUNICATION	6,887.00
216035	11/19/2015	PHILIP ROSENAU CO., INC. EHS,CUST.,SUPPLIES	315.16
216036	11/19/2015	AMY POLMOUNTER BUSINESS ED.,EHS,TUITION REIMB	1,362.00
216037	11/19/2015	POSTMASTER MEDICAL,MSE,POSTAGE	98.00
216038	11/19/2015	PP&L EHS,CUST.,ELECTRIC	60.32
216039	11/19/2015	GEORGE PRIMIANO, M.D. PHYSICIAN,EHS,FOOTBALL EXAMS	3,000.00
216040	11/19/2015	PROSSER LABORATORIES, INC. SEWER PLANT,SUPPLIES	5,983.60
216041	11/19/2015	QUILL CORPORATION BUSINESS OFFICE,GEN.SUPPLIES	525.41
216042	11/19/2015	RICHARD RODRIGUEZ ITEC,IN-DISTRICT MILEAGE	26.68
216043	11/19/2015	SAFEGUARD BUSINESS SYSTEMS BUSINESS OFFICE,PRINTING	653.37
216044	11/19/2015	THE SANDONE TIRE & BATTERY TRANSPORTATION,TIRES	475.00
216045	11/19/2015	SCHOLASTIC TITLE 1, MSE,BOOKS	42.51
216046	11/19/2015	SCHOLASTIC TEACHER STORE PO 15003190	1,361.50
216047	11/19/2015	SCHUYLKILL VALLEY SPORTING GOODS BASEBALL,EHS,SUPPLIES	1,269.60
216048	11/19/2015	SETERUS Real Estate Taxes, Price	6,634.80
216049	11/19/2015	FRANCIS SMITH & SONS, INC. EHN,MAINT.BUILDING,REPAIR/MAIN	2,475.00

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
216050	11/19/2015	STROUDSBURG ELECTRIC MOTOR SERVICE EHS, MAINT. BUILDING, REPAIR/MAIN	294.99
216051	11/19/2015	SUPER HEAT, INC. EHN, MAINT. BUILDING, REPAIR/MAIN	4,903.26
216052	11/19/2015	TECHNOLOGY STUDENT ASSOCIATION TECH. ED., EHN, DUES/FEES	510.00
216053	11/19/2015	AMY TROTTO SPEC. ED. SUPV., SEC., MILEAGE	104.42
216054	11/19/2015	CHECK VOIDED	
216055	11/19/2015	WEIS MARKET, INC. F&CS, LIS, SUPPLIES	362.39
216056	11/19/2015	STEVE WEISS MUSIC MUSIC, INSTR, JTL, SUPPLIES	354.95
216057	11/19/2015	WELLS FARGO BANK WF8113 AUTHORITY EXP. PAYING AGENT	750.00
216058	11/19/2015	WHITEHALL HIGH SCHOOL EHS, WRESTLING, DUES/FEES	300.00
216059	11/19/2015	WHITMORE'S GARAGE GEN. MAINT. REPAIR/MAINT. VEHICLE	1,429.50
216060	11/19/2015	XPEDX-HARRISBURG BES, CUST., SUPPLIES	34.90
216061	11/19/2015	EAST STROUDSBURG School Service Personnel Dues	7,210.18
216062	11/19/2015	ED FOUNDATION OF ES/GENERAL FUND EDUC. FOUNDATION DEDUCTIONS	25.00
216063	11/19/2015	ED FOUNDATION OF ES/SCHOLARSHIP FUND EDUC. FOUNDATION DEDUCTIONS	13.00
216064	11/19/2015	E.S.E.A. ESEA Dues	28,736.76
216065	11/19/2015	FLORIDA STATE DISBURSEMENT UNIT Miscellaneous Deductions	312.03
216066	11/19/2015	HAB-DLT Miscellaneous Deductions	1,262.97
216067	11/19/2015	NYSCSPC (NEW YORK STATE CHILD SUPPORT Miscellaneous Deductions	612.46
216068	11/19/2015	PENNSYLVANIA HIGHER EDUCATION AGENCY Miscellaneous Deductions	1,124.01
216069	11/19/2015	SOCIAL SECURITY ADMINISTRATION Miscellaneous Deductions	152.68
216070	11/19/2015	U.S. DEPARTMENT OF EDUCATION Miscellaneous Deductions	267.49
216071	11/24/2015	SYNCHRONY BANK/AMAZON LIBRARY, EHS, BOOKS/PERIODICALS	542.65
216072	11/24/2015	ASPEN PEST SERVICES, LLC EHN, CUST., EXTERMINATION SERV.	679.65
216073	11/24/2015	ASPEN PEST SERVICES, LLC JMH, CUST., EXTERMINATION SERV.	33.70
216074	11/24/2015	PAUL M. BAKNER MUSIC, INSTR, EHN, TUITION REIMB.	855.00

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
216075	11/24/2015	BIG BUG MUSIC MUSIC, INSTR, EHS, SUPPLIES	197.58
216076	11/24/2015	BRANAGH INFORMATION GROUP PRE-K ADM SUPP, SOFTWARE/LICENS	1,500.00
216077	11/24/2015	BUS PARTS WAREHOUSE TRANSPORTATION, REPAIRS & PARTS	124.72
216078	11/24/2015	CAVALIER FOOTBALL CLUB PEPSI Commissions Payable	99.15
216079	11/24/2015	CENTER FOR SCHOOLS AND COMMUNITIES STAFF.DEV.SEC.CONF (TEACH) TRAIN	325.00
216080	11/24/2015	COLONIAL INTERMEDIATE UNIT 20 DEBT.SV.COLONIAL ACAD.PRIN.	8,167.37
216081	11/24/2015	COLT PLUMBING SPECIALTIES GEN.MAINT., EHS, SUPPLIES	566.10
216082	11/24/2015	COMPUTER DISCOUNT WAREHOUSE ITEC, GENERAL SUPPLIES	965.69
216083	11/24/2015	CONCORDE, INC. TRANSPORTATION, OTHER PROF.SRVS	717.93
216084	11/24/2015	COUNTDOWN TO KICKOFF GEN.MAINT., EHS, SUPPLIES	45.00
216085	11/24/2015	PETROCHOICE TRANSPORTATION, OIL	128.79
216086	11/24/2015	DANIEL LEO DELUCCA JTL, INSTR.CONFERENCE, TRAINING	62.10
216087	11/24/2015	DM SUPPLY SOURCE, LLC GEN.MAINT., EHN, SUPPLIES	928.28
216088	11/24/2015	EMERGENCY SYSTEMS SERVICE COMPANY RES, MAINT.BUILDING-REPAIR/MAIN	2,303.00
216089	11/24/2015	EMPIRE MUSIC MUSIC, VOCAL, ESE, SUPPLIES	372.60
216090	11/24/2015	EAST STROUDSBURG AREA SCHOOL DISTRICT DUE TO SPECIAL ACTIVITY FUND	144.14
216091	11/24/2015	FACULTY COKE FUND PEPSI Commissions Payable	208.20
216092	11/24/2015	FASTENAL COMPANY TRANSPORTATION, REPAIRS & PARTS	1,223.80
216093	11/24/2015	FEDEX TAX COLLECTION, POSTAGE	28.26
216094	11/24/2015	FLEETWOOD AREA HIGH SCHOOL BASKETBALL, EHN, GIRLS-DUES/FEES	100.00
216095	11/24/2015	JOSEPH R. FORMICA EHS, PRIN., IN-DISTRICT MILEAGE	53.36
216096	11/24/2015	FRONTIER ITEC.TRANS./TELECOMMUNICATION	298.55
216097	11/24/2015	G & K SERVICES EHN, CUST., UNIFORM RENTAL	579.22
216098	11/24/2015	GLOBAL EQUIPMENT CO. INC MSE, CUST., SUPPLIES	293.50

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
216099	11/24/2015	RICHARD GOMEZ REFUND OF PY YR-SENIOR REBATE	540.00
216100	11/24/2015	ELIZABETH W HENRY REFUND OF PY YR-SENIOR REBATE	540.00
216101	11/24/2015	HIGHLIGHTS KTO PARENT, BOOKS	5,367.00
216102	11/24/2015	HM CASUALTY INSURANCE COMPANY SUSPENSE ACCT., WORKER'S COMP.	69,971.00
216103	11/24/2015	INTEGRAONE SPEC.SUPV.ELEM, REPR/MAINT.EQUI	1,333.50
216104	11/24/2015	JAY & D COPY CENTER JMH, INSTR, SUPPLIES	493.47
216105	11/24/2015	JUSTCOMMUNITY, INC. JTL, INSTR.CONFERENCE, TRAINING	375.00
216106	11/24/2015	LINDA LAING REFUND OF PY YR-SENIOR REBATE	650.00
216107	11/24/2015	J.T.LAMBERT TEACHER'S FUND PEPSI Commissions Payable	81.82
216108	11/24/2015	THOMAS LESNIEWSKI, ED.D CURR./FED.CONFERENCE TRAINING	802.23
216109	11/24/2015	JOAN LEUCK REFUND OF PY YR-SENIOR REBATE	521.53
216110	11/24/2015	MAKE MUSIC, INC. MUSIC, INSTR.EHS.TECH SUPPLIES	140.00
216111	11/24/2015	RACHEL MEOLA MUSIC, VOCAL, EHS, MILEAGE	51.75
216112	11/24/2015	MILLENNIUM FUNDING JMH, INSTR, SUPPLIES	250.00
216113	11/24/2015	MODERN GAS SALES, INC. RES,CUST.,PROPANE (HEAT & A/C)	1,611.66
216114	11/24/2015	MONROE CAREER AND TECHNICAL INSTITUTE MCTI, EHS, OPERATING BUDGET	146,281.00
216115	11/24/2015	MR. JOHN, INC. GEN.ATHL., EHS, RENTAL EQUIP.	1,026.00
216116	11/24/2015	NAZARETH MUSIC CENTER BAND, EHS, SUPPLIES	326.60
216117	11/24/2015	P & S GARAGE DRIVE ED., EHS, EQUIP.REPAIR	511.98
216118	11/24/2015	PENNSYLVANIA SCIENCE OLYMPIAD ACTIVITIES, EHN, DUES & FEES	450.00
216119	11/24/2015	PAPCO INC. TRANSPORTATION, NORTH, DIESEL	34,512.75
216120	11/24/2015	PAXTON/PATTERSON LLC TECH.ED., JTL, SUPPLIES	142.70
216121	11/24/2015	MICHAEL M. PIERCE REFUND OF PY YR-SENIOR REBATE	1,100.00
216122	11/24/2015	QUILL CORPORATION BUSINESS OFFICE, GEN.SUPPLIES	47.96

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
216123	11/24/2015	RESICA SUNSHINE FUND PEPSI Commissions Payable	50.38
216124	11/24/2015	THE SANDONE TIRE & BATTERY SECURITY, DISTRICT, SUPPLIES	639.18
216125	11/24/2015	CLASSROOM DIRECT/SCHOOL SPECIALTY INC. BES, INSTR., SUPPLIES	81.21
216126	11/24/2015	SCHUYLKILL VALLEY SPORTING GOODS WRESTLING, EHN, SUPPLIES	279.76
216127	11/24/2015	SCRANTON PRINTING CO. CHORUS, EHS, PRINTING	607.50
216128	11/24/2015	SELENE FINANCE Real Estate Taxes, Mid Smith	5,752.37
216129	11/24/2015	BTP LLC GEN.ATHL., EHS, SUPPLIES	530.00
216130	11/24/2015	SMITHFIELD ELEMENTARY PTO TITLE 1, PARENT SUPPLIES	30.00
216131	11/24/2015	SOCIAL WELFARE COMMITTEE PEPSI Commissions Payable	66.99
216132	11/24/2015	SPRING HILL LASER TAX COLLECTION, PRINTING/BIND.	2,634.32
216133	11/24/2015	KIM STEVENS PUPIL SVC, INT.CER/N-INST.TRAVE	1,221.26
216134	11/24/2015	SUNSHINE CLUB PEPSI Commissions Payable	43.97
216135	11/24/2015	ROBERT W SUTJAK TRANSP., N.CERT/N. INSTR.TRAVEL	373.72
216136	11/24/2015	TALLEY PETROLEUM EHN, CUST., OIL	16,655.25
216137	11/24/2015	TEACHERGAMING LLC ART, JTL, SUPPLIES	257.00
216138	11/24/2015	TROPHY TIRE GEN.MAINT.REPAIR/MAINT.VEHICLE	75.00
216139	11/24/2015	TSA CONSULTING GROUP, INC. BUSINESS OFFICE, OTHER PROF.SRV	762.00
216140	11/24/2015	UNIVERSITY MUSIC SERVICE CHORUS, EHN, SUPPLIES	947.70
216141	11/24/2015	WALMART COMMUNITY/GEMB LIFE SKILLS, INT., SUPPLIES	1,390.86
216142	11/24/2015	WE CARE PEPSI Commissions Payable	68.62
216143	11/24/2015	WEIS MARKET, INC. E-TEAM GRANT, FOOD	98.11
216144	11/24/2015	WEST END EQUIPMENT GEN.MAINT., EHN, SUPPLIES	114.97
216145	11/24/2015	LAURA WITCRAFT JTL, INSTR.CONFERENCE, TRAINING	62.10
216146	11/24/2015	ZONAR CONNECTED TRANSPORTATION, PROF SVC TECH	339.08

Bank: 11 PNC Bank (Concentration)

Check no.	Check Date	Vendor name and comment	Amount
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			1,464,581.76

End of Report - 12.53.38

**EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH / CAPITAL RESERVE FUND
2015-2016**

	<u>November 30, 2015</u>		<u>July 1, 2015 to November 30, 2015</u>		<u>Prior Year July 1, 2014 to June 30, 2015</u>	
Beginning Balance:		\$ 8,289,452.59		\$ 11,599,764.25		\$ 12,828,834.61
Adjustment to Beginning Balance:						
Deposit:						
	\$ -		\$ 31,137.20		\$ 308,871.07	
Recoverable Bus Purchase:						
Reimbursement to/from G.F.			\$ -		0.00	
Reimbursement to/from PLGIT						
Transfer from PLGIT Capital Projects Fund			\$ 8,712.44			
Transfer from PLGIT General Fund					3,275,341.00	
Wolflington Bus Buy Back				39,849.64	0.00	3,584,212.07
Interest:						
PLGIT .04% *MDY	\$ 245.39	245.39	1,440.36	1,440.36	2,099.70	2,099.70
TOTAL RECEIPTS		245.39		41,290.00		3,586,311.77
TOTAL RESOURCES		<u>\$ 8,289,697.98</u>		<u>\$ 11,641,054.25</u>		<u>\$ 16,415,146.38</u>
Disbursements:						
Prior Months' Voids/Adjustments	\$ (157,562.93)		\$ (215,275.79)		(13,777.39)	
Due to Cafeteria					0.00	
Due to General Fund					0.00	
Due to PLGIT					0.00	
Construction Projects					0.00	
Land Acquisition Costs					0.00	
Concrete-Prof. Services-HSN	72,009.89		524,921.51		8,040.51	
Concrete-Prof. Services-JTL			95,673.72		141,708.84	
Concrete-Prof. Services-BES					69,034.22	
Architect/Engineer-District	2,828.90		10,354.39		37,823.88	
Architect/Engineer-BES			4,500.00			
Architect/Engineer-JTL			838,514.27		1,724,746.40	
Transformer - HSN			224,569.37		11,567.83	
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					0.00	
District Software					0.00	
District Tech Equipment					0.00	
District Capital Improvement					16,699.55	
District Maintenance Supplies					0.00	
District-Capital Equipment					0.00	
Capital Equipment-RES					0.00	
Capital Equipment-HSN					53,682.62	
Cust Supplies - Bushkill					0.00	
Land Imp - JMH					0.00	
Maint. - BES					0.00	
Maint. - RES					0.00	
Maint. - JMH					0.00	
Maint. - MSE					0.00	
Maint. - SME					0.00	
Maint. - HSN			5,556.85		3,707.75	
Maint. - HSS					7,320.00	
Maint. - JTL					0.00	
Maint. - LEH					0.00	
North Bus Garage-Water Treatment					3,122.75	
Stadium Imp - HSN	101,438.02		1,250,897.00		824,630.26	
Bldg Imp - BES	2,405.00		237,450.00		4,500.00	
Bldg Imp - HSN			6,410.00		0.00	
Bldg Imp Cap. Equip. Replacement - HSN					55,114.00	
Bldg Imp - HSS					0.00	
Bldg Imp - JMH			18,390.90		0.00	
Bldg Imp - JTL			387,512.93		1,443,711.44	
Bldg Imp - LIS					0.00	
Bldg Imp Cap. Equip. Replacement - LIS					55,114.00	
Bldg Imp - ESE					0.00	
Bldg Imp - MSE					0.00	
Bldg Imp - RES					0.00	
Site Imp. - Trans					0.00	
Site Imp. - District					0.00	
Site Imp. - BES			3,000.00		288,145.43	
Site Imp. - HSN					22,888.74	
Site Imp. - HSS					0.00	
Site Imp. - JMH					0.00	
Site Imp. - JTL					25,765.50	
Site Imp. -SME					0.00	
Site Imp. - RES					31,836.00	
Site Imp. - LIS					0.00	
Site Imp. - ESE					0.00	
Site Imp. - MSE					0.00	
		21,118.88		3,372,475.15		4,815,382.13
Ending Balance		<u>\$ 8,268,579.10</u>		<u>\$ 8,268,579.10</u>		<u>\$ 11,599,764.25</u>
Cash Summary:						
PLGIT	8,268,579.10		\$ 8,268,579.10		11,599,764.25	
Ending Balance		<u>\$ 8,268,579.10</u>		<u>\$ 8,268,579.10</u>		<u>\$ 11,599,764.25</u>

*Interest Rate
MDY (Monthly Distribution Yield)

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Bank: 21 PLGIT - Capital Reserve

Check no.	Check Date	Vendor name and comment	Amount
1403	11/19/2015	ARCHITECTURAL STUDIO 13/14 EHN, CONCRETE PROF.SERV.	407.19
1404	11/19/2015	C & D WATERPROOFING CORP. BES, GUARDS/GUTTER REPL.CONTR.	2,405.00
1405	11/19/2015	D'HUY ENGINEERING, INC. 14/15-ARCH/ENG.DIST.CAP.IMP.CO	2,828.90
1406	11/19/2015	MULTISCAPE, INC 13/14 EHN, CONCRETE PROF.SERV.	71,602.70
1407	11/19/2015	PIKE COUNTY RECORDER OF DEEDS EHN-ARCH/ENG.IMPROV.TRACK/FLD	56.00
			----- 77,299.79

End of Report - 12.53.08

**EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH / GENERAL FUND (FUND 10)
November 30, 2015**

	November 30, 2015		July 1, 2015 to November 30, 2015		Prior Year July 1, 2014 to June 30, 2015	
Beginning Balance:	\$	100,525,897.56	\$	58,491,804.96	\$	89,272,762.74
Adjustment to Beginning Balance						
Receipts:						
Earned Income Tax	355,230.80		1,288,848.54		\$ 3,416,788.22	
Occupational Privilege Tax	8,456.43	\$ 364,887.23	32,813.92	1,321,760.48	78,335.23	3,496,101.45
Real Estate Transfer Tax:						
Monroe	\$ 116,092.28		437,886.85		\$ 557,871.61	
Pike	14,878.21	130,870.48	83,835.48	501,522.33	113,080.66	670,952.27
Delinquent Taxes						
Monroe	\$ 881.39		4,006,371.78		\$ 6,101,403.88	
Pike	-	881.39	2,151,827.35	6,157,998.11	1,940,128.62	10,041,530.50
Real Estate Taxes:						
East Stroudsburg	\$ 624,168.17		10,584,355.81		\$ 11,502,048.06	
Middle Smithfield	1,862,847.46		31,843,844.42		33,747,911.11	
Pike	355,004.98		5,934,852.80		6,291,380.98	
Smithfield	875,348.81		16,323,847.57		17,553,838.80	
Lehman	1,271,654.04		17,879,018.48		18,907,776.73	
Porter	82,418.25	5,071,239.89	1,858,834.27	84,324,353.15	1,809,721.36	89,812,485.06
Interest:						
PNC - ATHLETICS - South 00% **APYE			-		\$ -	
PNC - ATHLETICS - North 00% **APYE			-		\$ -	
PLGIT 04% **MDY	185.81		781.97		\$ 722.08	
PLGIT/PLUS 00% **MDY					81.36	
PLGIT/TERM 00%					3,024.68	
PLGIT I-CLASS 00%			0.04		2,539.82	
PLGIT/CD 0% Multiple Ratee					23,617.80	
PSDLAF - LIQUID 0.00%, MAX 02% Average Rate	3,146.05		24,803.49		57,987.61	
PNC NOW	4,619.21		4,832.82		-	
PNC TAX ESCROW 00% **APYE					0.47	
		7,931.07		30,188.32		87,973.60
ACH State Transfers:						
Access			300,000.00		128,441.35	
Basic Ed					\$ 12,296,808.91	
Alt Ed for Dier Yth					-	
DEP					-	
OCED Anti Gang Initiative					-	
Drivers Ed			13,265.00		-	
Dual Enrollment					-	
Education Assistance Grant					-	
Health Reimb					153,883.70	
Homebound					-	
Incarcerated Ed					-	
Lieu of Taxes					76,374.87	
Colonial IU20 Refund					-	
NP Transportation					83,455.86	
10/11 Pupil Transportation Shortfall					-	
10/11 Nonpublic Transportation Shortfall					-	
NSLP Sub	254,979.28		414,039.35		2,422,110.22	
PA Accountability Grants					-	
Property Tax Relief			4,342,452.91		4,345,051.37	
PURTA			122,045.12		134,761.23	
Ready to Learn Grant					886,784.00	
Rental Subsidy			144,304.85		1,594,280.52	
Retirement					6,982,015.61	
SD Special Ed Funding					3,725,427.31	
SD Transportation					2,894,222.84	
10/11 PRRI Deduct Adjustment					100.71	
11/12 PRRI Deduct Adjustment					628,084.47	
Section 1305/1306					2,571,702.16	
Social Security					-	
Tuition Transfer					108.83	
Vocational Ed-PDE					57,087.04	
Vocational Ed-MCTI					-	
Ward of State					-	
WIA Summer Youth	254,979.28		5,338,107.23		38,860,881.80	
Federal Revenue:						
Access			20,055.01		467,003.98	
Academic Achievement					-	
Comprehensive Literacy Grant	19,048.50		19,048.50		190,487.75	
Grant					8,000.00	
Impact Aid					507,333.00	
IU 20 IDEA			436,110.60		1,364,706.70	
IU 20 Recs to the Top Grant					49,974.80	
Pregnant & Parent					-	
Program Improvement-Sel Aside					21,801.27	
Title I					1,443,135.21	
Title II	52,517.37		52,517.37		197,858.00	
Title III					27,158.98	
Title V					-	
Title VI	71,585.87			527,731.48		4,305,255.67
Other Revenue:						
Athletic Events-South	\$ 780.00		11,312.00		\$ 28,333.18	
Athletic Events-North	\$ 1,905.00		7,844.00		\$ 13,597.38	
Transfer from General Fund to Athletics - South					\$ 12,000.00	
Transfer from General Fund to Athletics - North			10,000.00		\$ 20,000.00	
Refunds					\$ 5,004.00	
Miscellaneous	13,156.46		61,131.68		397,283.77	
Jury Duty Reimb	134.27		297.50		804.05	
Local Grants					1,176.30	
Bus Reimbursements	92.00		813.84		22,036.86	
Bus Reimbursement-Outside ESASD			300.42		3,493.18	
Donations	450.00		450.00		-	
Early Intervention Amendment A					-	
Early Intervention Amendment B					-	
Federal Subsidy Payment for 2010A					54,853.88	
Federal Subsidy Payment for 2011D					25,018.85	
Fixed Assets			8.00		88,811.50	
Parking Permits/Smoking Fines/Locker Fees/ID's	230.00		2,080.00		4,154.24	
Cell Tower	1,957.36		7,888.22		22,883.69	
Online Summer School					12,210.00	
Credit Recovery Program					1,850.00	
Use of Facilities	1,551.88		8,638.26		20,207.99	
Bus Buy-Back (Woffington)					1,147,850.00	
OSCB Federal Subsidy			27,312.20		-	
QJAB Federal Subsidy			12,502.88		-	
Resolutions	842.04		1,744.74		1,841.63	
Settlement Proceeds					-	
Tuition	4,187.70	25,068.71	21,749.53	174,080.87	15,147.18	1,876,767.72

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**EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH / GENERAL FUND (FUND 10)
November 30, 2015**

	November 30, 2015	July 1, 2015 to November 30, 2015	Prior Year July 1, 2014 to June 30, 2015
Credit to Expense:			
Wage/Tuition Reimb	\$ 50.00	11,804.74	\$ 41,653.63
Cafeteria Reimb			
Misc. Reimb/Refunds	4,843.60	96,713.24	139,878.91
Insurance Reimbursements		3,886.40	118,233.41
Bus Reimbursement-Inside ESASD			700.00
Custodian/Security Fees			
Donations		185.00	360.00
Obligations	150.28	646.01	7,864.15
Bond/Const. Fund to GF			
Capital Reserve to GF		2,794.37	
Concession Stand to GF			
Special/Student Activity to GF		1,315.31	3,520.10
Sub Teacher Permits		175.00	290.00
PayPal to GF			
MCTI			127,574.81
Bus Buy-Back (Wolflington)			
Blue Cross Pym/COBRA	9,920.30	14,964.18	170,046.90
		61,758.43	179,558.50
			810,161.91
TOTAL RECEIPTS		\$ 5,941,985.91	98,553,311.45
TOTAL RESOURCES		\$ 106,487,883.47	157,044,816.40
			149,792,120.08
			208,084,872.82
Disbursements:			
Accounts Payable - Athletics (South)		5,959.00	41,594.85
Accounts Payable - Athletics (North)		11,751.00	31,573.00
Accounts Payable	3,425,150.30	27,146,748.11	69,396,242.10
Accounts Payable - Procurement Card		36,161.26	138,524.15
Payroll	3,310,172.19	16,376,197.69	40,189,331.49
Arbiter Pay	24,703.52	26,148.52	
Bank Fees	41.71	1,049.89	4,791.72
Investment Fees	61.08	1,830.19	1,198.49
Prior Months Voids/Adj - Athletics (South)		(37.00)	(144.00)
Prior Months Voids/Adj - Athletics (North)	(202.00)	(202.00)	(58.00)
Prior Months Voids/Adj	(1,486.00)	(41,640.24)	(43,422.83)
2006A GON Principal & Int			
2006 GOB Principal & Int			
2007 GON Principal & Int		1,815,036.25	3,625,172.50
2007A GOB Principal & Int		1,835,875.00	2,876,882.50
2008 GOB Principal & Int	226,283.03	1,037,224.28	1,654,832.89
2009 GOB Principal & Int			
2009A GOB Principal & Int			1,097,425.00
2009 GON Principal & Int			189,668.75
2010 GOB Principal & Int			2,203,200.00
2010A GOB Principal & Int	1,477,458.25	1,477,458.25	1,489,467.50
2010A QSCB Principal & Int		98,937.23	131,555.07
2011 GOB Principal & Int		784,522.50	815,845.00
2011A GOB Principal & Int	145,327.50	145,327.50	188,705.00
2011D QZAB Principal & Int		39,618.03	53,973.81
2012 GOB Principal & Int	1,304,800.00	1,304,800.00	154,650.00
2012A GOB Principal & Int	135,325.00	135,325.00	171,650.00
2013 GOB Principal & Int		354,268.50	472,113.50
2014 Loan Principal & Int			24,418.00
2014 GON Principal & Int		2,385,960.00	156,960.00
2014A GOB Principal & Int		120,016.25	374,770.50
2014A GOB Principal & Int		137,137.50	65,204.70
Blue Cross Payment (EBTEP)	1,529,391.08	7,631,861.48	20,532,776.88
Due to/from Capital Projects			
Due to/from Capital Reserves			3,275,341.00
96 VRLP \$7M Principal, Int & Annual Trust Fee	2,433.47	12,075.97	465,242.99
96 VRLP \$10M Principal, Int & Annual Trust Fee	2,930.48	14,542.23	723,707.86
		\$ 12,383,091.35	62,960,324.28
Balance:		\$ 94,084,592.12	94,084,592.12
			150,573,267.87
			58,491,804.95
CASH SUMMARY (FUNDS 10 & 18):			
PNC - Athletics (Fund 18) - South	10,428.82	10,428.82	\$ 5,036.82
PNC - Athletics (Fund 18) - North	9,179.91	9,179.91	\$ 2,884.91
PNC Bank - NOW (Fund 10)	\$ 23,917,805.77	23,917,805.77	\$ 9,802,278.00
PNC Bank - Tax Escrow (Fund 10)	\$ 1,501.42	1,501.42	\$ 1,501.42
PNC Bank - Easy Procurement (Fund 10)			
PSDLAF (Fund 10)	84,245,247.57	84,245,247.57	44,075,179.44
PLGIT (Fund 10)	5,900,830.63	5,900,830.63	4,604,508.92
PLGIT I-CLASS (Fund 10)			217.44
PLGIT/CD (Fund 10)			
Balance (Funds 10 & 18):		\$ 94,084,592.12	94,084,592.12
			58,491,804.95

*PLGIT CD's Interest Rates

**Interest Rates

APYE (Annual Percentage Yield Earned)
MDY (Monthly Distribution Yield)

001 East Stroudsburg Area School District
 STATEMENT OF INCOME
 For the Period Ending October 31, 2015

CAFETERIA FUND

	Current Period	Year-to-Date	Account number
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
INTEREST ON INVESTMENTS	1.45	4.68	50-6510-000
TOTAL EARNINGS ON INVESTMENTS	1.45	4.68	
REVENUE FROM OPERATIONS			
SALES, LUNCH - PAID	67,901.50	128,152.65	50-6611-000
SALES, LUNCH - REDUCED	3,313.60	6,659.60	50-6612-000
SUMMER SALES - B-FAST & LUNCH	.00	1,783.00	50-6614-000
SALES, BREAKFAST - PAID	10,857.60	18,963.00	50-6615-000
SALES, BREAKFAST - REDUCED	984.90	1,893.30	50-6616-000
SALES, OVER/UNDER	249.70	445.42	50-6619-000
SALES, ADULT LUNCH	2,920.40	5,514.85	50-6620-000
SALES, A LA CARTE LUNCH	80,373.79	158,993.68	50-6621-000
MISCELLANEOUS-PEPSI COMMISSION	72.99	72.99	50-6622-000
MISC. WEBSITE COMMISSION	3,175.00	8,644.40	50-6625-000
SALES, IN-HOUSE-EVENTS	9,950.62	16,383.86	50-6630-000
TOTAL SALES	179,300.70	346,615.91	
TOTAL LOCAL REVENUE	179,302.15	346,620.59	
REVENUE FROM STATE SOURCES			
STATE SUBSIDY - LUNCH	11,966.12	24,558.80	50-7600-510
STATE SUBSIDY - BREAKFAST	3,936.50	8,002.00	50-7600-511
STATE SUBSIDY -SOCIAL SECURITY	4,975.28	10,216.95	50-7810-000
STATE SUBSIDY -RETIREMENT	17,165.87	33,876.21	50-7820-000
TOTAL STATE REVENUE	38,043.77	76,653.96	
REVENUE FROM FEDERAL SOURCES			
FEDERAL SUBSIDY - BREAKFAST	63,581.15	133,308.20	50-8530-553
FEDERAL SUBSIDY - LUNCH	188,891.02	409,983.65	50-8530-555
TOTAL FEDERAL REVENUE	252,472.17	543,291.85	
TOTAL CAFETERIA REVENUE	\$469,818.09	\$966,566.40	
EXPENSES OF OPERATIONS			
Salary, Manager	18,312.31	55,562.78	50-3100-110
SALARIES, SUMMER WORKERS	.00	15,358.19	50-3100-160
SALARIES, WORKERS	115,028.68	202,650.23	50-3100-170
MEDICAL INSURANCE	38,626.16	177,147.52	50-3100-210
LIFE INSURANCE	674.20	2,688.55	50-3100-213
LTD INSURANCE	191.25	764.96	50-3100-214
FICA OASDI	8,064.63	16,565.84	50-3100-220
FICA HI	1,885.91	3,874.07	50-3100-221
RETIREMENT	34,331.75	67,752.40	50-3100-230
UNEMPLOYMENT	.00	1.18	50-3100-250
WORKERS COMPENSATION	1,796.95	3,853.30	50-3100-260
CONTRACT MAINTENANCE	3,052.92	9,875.50	50-3100-400
UTILITY SERVICES, ELECTRICITY	6,688.79	17,399.29	50-3100-422
MAINTENANCE/REPAIRS	4,849.30	8,022.98	50-3100-430
VEHICLES-REPAIR/MAINTENANCE	.00	212.95	50-3100-433
UPGRADE OF INFORMATION SYSTEM	11,686.68	11,686.68	50-3100-438
POSTAGE	19.14	44.81	50-3100-530
PRINTING EXPENSE	.00	267.07	50-3100-550
CONF/TRAVEL/MILEAGE	499.85	2,517.93	50-3100-580
SUPPLIES, NON-FOOD	4,882.23	19,540.48	50-3100-610
FUEL	233.39	691.16	50-3100-620
Food Purchases	99,511.68	183,511.55	50-3100-631
MILK PURCHASES	34,269.30	45,455.84	50-3100-632
DEPRECIATION OF EQUIPMENT	1,577.95	6,311.75	50-3100-741
DUES & FEES	11,666.68	323.00	50-3100-810
PREPAY FEES	814.74	2,081.73	50-3100-811
TOTAL FOOD SERVICE EXPENSES	\$375,331.13	\$854,159.38	
NET INCOME	\$ 94,486.96	\$ 112,407.02	

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Bank: 45 PNC BANK-CAFETERIA

Check no.	Check Date	Vendor name and comment	Amount
104997	10/08/2015	CHECK VOIDED	
104998	10/08/2015	THE AMERICAN BOTTLING CO Food Purchases	1,047.00
104999	10/08/2015	CHAPMAN REFRIGERATION LLC MAINTENANCE/REPAIRS	352.32
105000	10/08/2015	EKON-O-PAC LLC SUPPLIES, NON-FOOD	2,033.00
105001	10/08/2015	FRIEDMAN ELECTRIC SUPPLY CO. INC. SUPPLIES, NON-FOOD	58.27
105002	10/08/2015	FRITO-LAY, INC. Food Purchases	2,070.70
105003	10/08/2015	GOULD'S PRODUCE AND FARM MARKET Food Purchases	1,195.00
105004	10/08/2015	HERSHEY CREAMERY COMPANY Food Purchases	1,579.77
105005	10/08/2015	KEYCO DISTRIBUTORS INC. Food Purchases	677.16
105006	10/08/2015	PEPSI-COLA Food Purchases	3,832.83
105007	10/08/2015	POCONO MOUNTAIN DAIRIES MILK PURCHASES	34,269.30
105008	10/08/2015	POCONO PROFOODS Food Purchases	13,362.37
105009	10/08/2015	RC FINE FOODS Food Purchases	56.16
105010	10/08/2015	REINHART FOOD SERVICE Food Purchases	20,485.70
105011	10/08/2015	REMCO, INC MAINTENANCE/REPAIRS	735.38
105012	10/08/2015	TOPP BUSINESS SOLUTIONS CONTRACT MAINTENANCE	38.11
105013	10/08/2015	US FOODS Food Purchases	24,524.02
105014	10/08/2015	WEIS MARKET, INC. Food Purchases	423.44
105015	10/15/2015	CHAPMAN REFRIGERATION LLC MAINTENANCE/REPAIRS	3,160.00
105016	10/15/2015	DENISE A. FLYNN SUPPLIES, NON-FOOD	594.35
105017	10/15/2015	GOULD'S PRODUCE AND FARM MARKET Food Purchases	625.00
105018	10/15/2015	DAVID HANIFF DUE TO STUDENTS	48.60
105019	10/15/2015	MORABITO BAKING CO. INC. Food Purchases	5,270.40
105020	10/15/2015	RC FINE FOODS Food Purchases	340.20
105021	10/15/2015	REMCO, INC MAINTENANCE/REPAIRS	601.60

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Bank: 45 PNC BANK-CAFETERIA

Check no.	Check Date	Vendor name and comment	Amount
105022	10/15/2015	PAUL H. SCHMID CONF/TRAVEL/MILEAGE	369.81
105023	10/15/2015	BRENDA ZEILER, TREASURER, NEFS DUES & FEES	20.00
105024	10/22/2015	RENEE AMATRUDI DUE TO STUDENTS	20.85
105025	10/22/2015	ASIAN FOOD SOLUTIONS, INC Food Purchases	4,493.60
105026	10/22/2015	RICH PRODUCTS CORPORATION Food Purchases	3,358.62
105027	10/22/2015	GOULD'S PRODUCE AND FARM MARKET Food Purchases	1,195.00
105028	10/22/2015	CHARLENE MCLEMORE DUE TO STUDENTS	19.20
105029	10/22/2015	MARILYN POSSINGER SUPPLIES, NON-FOOD	375.62
105030	10/22/2015	MELINDA VIRUET DUE TO STUDENTS	15.35
105031	10/29/2015	GOULD'S PRODUCE AND FARM MARKET Food Purchases	525.00
105032	10/29/2015	JTM PROVISIONS CO. Food Purchases	108.87
105033	10/29/2015	MULLEN MARKETING, LLC Food Purchases	8,250.00
105034	10/29/2015	US FOODS Food Purchases	28,000.79
			----- 164,133.39

End of Report - 15.42.52

East Stroudsburg Area School District
 YTD SUMMARY OF REVENUES
 For the Period Ending 11/30/2015

GENERAL FUND

	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Revenues	Encumbers	Unencumbered Balance	% Rem.
6000-000 REVENUE FROM LOCAL SOURCES							
6100-000 TAXES LEVIED BY DISTRICT							
6110-000 AD VALOREM TAXES	88,582,710.00	88,582,710.00	84,136,926.23	84,136,926.23	.00	4,445,783.77	5.0
6140-000 Act 511 - Occupational Priv. Tax	73,500.00	73,500.00	32,406.65	32,406.65	.00	41,093.35	55.9
6150-002 Act 511 - Earn.Inc. & R.E.Trans.Tax	3,810,000.00	3,810,000.00	1,718,693.66	1,718,693.66	.00	2,091,306.34	54.9
** 6100 TOTAL TAXES LEVIED BY DISTRICT	92,466,210.00	92,466,210.00	85,888,026.54	85,888,026.54	.00	6,578,183.46	7.1
6200-000 DISCOUNTS TAKEN TAXES LEVIED							
6210-006 Discounts Taken on Property	.00	.00	.00	.00	.00	.00	***
** 6200 TOTAL DISCOUNTS TAKEN TAXES LEVIED	.00	.00	.00	.00	.00	.00	***
6400-000 DELINQUENCIES ON DISTRICT TAXES							
6410-006 Delinquent Taxes	9,500,000.00	9,500,000.00	3,319,715.09	3,319,715.09	.00	6,180,284.91	65.1
** 6400 TOTAL DELINQUENCIES ON DISTRICT TAXES	9,500,000.00	9,500,000.00	3,319,715.09	3,319,715.09	.00	6,180,284.91	65.1
6500-000 EARNINGS ON INVESTMENTS							
6510-000 Earnings on Investments	85,000.00	85,000.00	30,198.32	30,198.32	.00	54,801.68	64.5
6590-000 Other Earnings On Investments	.00	.00	.00	.00	.00	.00	***
** 6500 TOTAL EARNINGS ON INVESTMENTS	85,000.00	85,000.00	30,198.32	30,198.32	.00	54,801.68	64.5
6700-000 REVENUES FROM DISTRICT ACTIVITIES							
6710-002	55,000.00	55,000.00	15,014.06	15,014.06	.00	39,985.94	72.7
6740-000 Fees	.00	.00	2,090.00	2,090.00	.00	2,090.00-	***
6790-000 Other District Activity Income	.00	.00	7.00	7.00	.00	7.00-	***
** 6700 TOTAL REVENUES FROM DISTRICT ACTIVITIES	55,000.00	55,000.00	17,111.06	17,111.06	.00	37,888.94	68.9
6800-000 OTHER GOVERNMENT UNITS							
6810-092 REVENUE FROM LOCAL GOVERNMENT UNITS	.00	.00	.00	.00	.00	.00	***
6820-032 State Revenue from Acting Agent	.00	.00	.00	.00	.00	.00	***
6830-097 Federal Revenue from Intermediary	1,129,159.00	1,129,159.00	436,110.60	436,110.60	.00	693,048.40	61.4
** 6800 TOTAL OTHER GOVERNMENT UNITS	1,129,159.00	1,129,159.00	436,110.60	436,110.60	.00	693,048.40	61.4
6900-000 OTHER REVENUE FROM LOCAL SOURCES							
6900-007 OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00	***
6910-001 Rental of Facilities	35,000.00	35,000.00	19,874.42	19,874.42	.00	15,125.58	43.2
6920-099 DONATIONS FROM PRIVATE SOURCES	.00	.00	.00	.00	.00	.00	***
6940-000 TUITION FROM PATRONS	10,000.00	10,000.00	19,775.63	19,775.63	.00	9,775.63-	97.8-
6960-000 Service Provided Other Local Gov't	.00	.00	721.64	721.64	.00	721.64-	***
6990-001 Miscellaneous Revenues	.00	.00	48,485.92	48,485.92	.00	48,485.92-	***
** 6900 TOTAL OTHER REVENUE FROM LOCAL SOURCES	45,000.00	45,000.00	88,857.61	88,857.61	.00	43,857.61-	97.5-

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East Stroudsburg Area School District
 YTD SUMMARY OF REVENUES
 For the Period Ending 11/30/2015

GENERAL FUND

	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Revenues	Encumbers	Unencumbered Balance	% Rem.
*** 6000 TOTAL REVENUE FROM LOCAL SOURCES	103,280,369.00	103,280,369.00	89,780,019.22	89,780,019.22	.00	13,500,349.78	13.1
7000-000 REVENUE FROM STATE SOURCES							
7100-000 BASIC INSTRUCTIONAL SUBSIDIES							
7110-005 Basic Instructional Subsidy	13,206,877.00	13,206,877.00	.00	.00	.00	13,206,877.00	100.0
7140-000 Charter Schools	.00	.00	.00	.00	.00	.00	***
7160-000 Tuition - Orphans/Private Homes	500,000.00	500,000.00	.00	.00	.00	500,000.00	100.0
7170-000 School Improvement Grants	.00	.00	.00	.00	.00	.00	***
7180-000 Staff & Program Development	.00	.00	.00	.00	.00	.00	***
** 7100 TOTAL BASIC INSTRUCTIONAL SUBSIDIES	13,706,877.00	13,706,877.00	.00	.00	.00	13,706,877.00	100.0
7200-000 Revenue for Specific Ed Programs							
7210-000 Homebound Instruction	.00	.00	.00	.00	.00	.00	***
7220-000 Vocational Education Subsidy	.00	.00	.00	.00	.00	.00	***
7230-002 Alternative Education	.00	.00	.00	.00	.00	.00	***
7240-000 Driver Education Subsidy	.00	.00	13,265.00	13,265.00	.00	13,265.00	***
7270-598 Special Education Subsidy	3,603,495.00	3,603,495.00	.00	.00	.00	3,603,495.00	100.0
7290-098 Additional Educational Prog Revenues	.00	.00	.00	.00	.00	.00	***
** 7200 TOTAL Revenue for Specific Ed Programs	3,603,495.00	3,603,495.00	13,265.00	13,265.00	.00	3,590,230.00	99.6
7300-000 SUBSIDIES - NONEDUCATIONAL PROGRAMS							
7310-000 Transportation Subsidy	2,800,000.00	2,800,000.00	.00	.00	.00	2,800,000.00	100.0
7320-049 Rental Subsidy	1,500,000.00	1,500,000.00	144,304.85	144,304.85	.00	1,355,695.15	90.4
7330-000 Medical & Dental Subsidy	160,000.00	160,000.00	.00	.00	.00	160,000.00	100.0
7340-662 State Property Tax Reduc Allocation	4,342,453.00	4,342,453.00	4,342,452.91	4,342,452.91	.00	.09	.0
** 7300 TOTAL SUBSIDIES - NONEDUCATIONAL PROGRAMS	8,802,453.00	8,802,453.00	4,486,757.76	4,486,757.76	.00	4,315,695.24	49.0
7500-000 Extra State Grants							
7500-091 Extra State Grants	.00	.00	.00	.00	.00	.00	***
7590-000 Other State Revenue	.00	.00	.00	.00	.00	.00	***
** 7500 TOTAL Extra State Grants	.00	.00	.00	.00	.00	.00	***
7800-000 REVENUE FROM THE COMMONWEALTH OF PA							
7810-000 STATE SHARE-SOCIAL SECURITY	2,649,000.00	2,649,000.00	10,216.95	10,216.95	.00	2,659,216.95	100.4
7820-000 STATE SHARE-RETIREMENT	8,931,223.00	8,931,223.00	33,876.21	33,876.21	.00	8,965,099.21	100.4
** 7800 TOTAL REVENUE FROM THE COMMONWEALTH OF PA	11,580,223.00	11,580,223.00	44,093.16	44,093.16	.00	11,624,316.16	100.4
7900-000 REVENUE FOR TECHNOLOGY							
7910-091 Educational Technology	.00	.00	.00	.00	.00	.00	***
7920-000 Classrooms For The Future	.00	.00	.00	.00	.00	.00	***
** 7900 TOTAL REVENUE FOR TECHNOLOGY	.00	.00	.00	.00	.00	.00	***

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East Stroudsburg Area School District
 YTD SUMMARY OF REVENUES
 For the Period Ending 11/30/2015

GENERAL FUND

	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Revenues	Encumbers	Unencumbered Balance	% Rem.
*** 7000 TOTAL REVENUE FROM STATE SOURCES	37,693,048.00	37,693,048.00	4,455,929.60	4,455,929.60	.00	33,237,118.40	88.2
8000-000 REVENUE FROM FEDERAL SOURCES							
8100-000 UNRESTRICTED GRANTS-IN-AID							
8110-002 Impact Aid	500,000.00	500,000.00	.00	.00	.00	500,000.00	100.0
** 8100 TOTAL UNRESTRICTED GRANTS-IN-AID	500,000.00	500,000.00	.00	.00	.00	500,000.00	100.0
8500-000 RESTRICTED GRANTS-IN-AID - ACADEMIC							
8510-415 ECIA Chapter 1	1,922,087.00	1,922,087.00	71,565.87	71,565.87	.00	1,850,521.13	96.3
8540-095 N E T	.00	.00	.00	.00	.00	.00	***
8560-094 ECIA - TITLE VI	.00	.00	.00	.00	.00	.00	***
** 8500 TOTAL RESTRICTED GRANTS-IN-AID - ACADEMIC	1,922,087.00	1,922,087.00	71,565.87	71,565.87	.00	1,850,521.13	96.3
8600-000 RESTRICTED GRANTS-IN-AID - OTHER							
8690-094 Other Federal Grants	.00	.00	.00	.00	.00	.00	***
** 8600 TOTAL RESTRICTED GRANTS-IN-AID - OTHER	.00	.00	.00	.00	.00	.00	***
8700-000 AMERICAN RECOVERY & REINVESTMENT							
8700-983 AMERICAN RECOVERY & REINVESTMENT	.00	.00	.00	.00	.00	.00	***
8730-000	79,620.00	79,620.00	39,814.88	39,814.88	.00	39,805.12	50.0
** 8700 TOTAL AMERICAN RECOVERY & REINVESTMENT	79,620.00	79,620.00	39,814.88	39,814.88	.00	39,805.12	50.0
8800-000 MEDICAL ASSISTANCE(MA) REIMBURSEMEN							
8810-000 ACCESS Reibursements	150,000.00	150,000.00	300,000.00	300,000.00	.00	150,000.00-	100.0-
8820-000 ACCESS Adiministrative Claiming	150,000.00	150,000.00	20,055.01	20,055.01	.00	129,944.99	86.6
8830-000 ACCESS - Early Intervention	.00	.00	.00	.00	.00	.00	***
** 8800 TOTAL MEDICAL ASSISTANCE(MA) REIMBURSEMEN	300,000.00	300,000.00	320,055.01	320,055.01	.00	20,055.01-	6.7-
*** 8000 TOTAL REVENUE FROM FEDERAL SOURCES	2,801,707.00	2,801,707.00	431,435.76	431,435.76	.00	2,370,271.24	84.6
9000-000 OTHER FINANCING SOURCES							
9100-000 SALE OF BONDS							
9120-000	.00	.00	.00	.00	.00	.00	***
9130-000	.00	.00	.00	.00	.00	.00	***
** 9100 TOTAL SALE OF BONDS	.00	.00	.00	.00	.00	.00	***
9200-000 PROCEEDS - EXTENDED TERM FINANCING							
9200-000 PROCEEDS - EXTENDED TERM FINANCING	2,263,377.00	2,263,377.00	.00	.00	.00	2,263,377.00	100.0
** 9200 TOTAL PROCEEDS - EXTENDED TERM FINANCING	2,263,377.00	2,263,377.00	.00	.00	.00	2,263,377.00	100.0

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East Stroudsburg Area School District
 YTD SUMMARY OF REVENUES
 For the Period Ending 11/30/2015

GENERAL FUND								
	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Revenues	Encumbers	Unencumbered Balance	%	Rem.
9300-000 INTERFUND TRANSFERS								
9330-000 CAPITAL PROJECTS FUND TRANSFERS	.00	.00	.00	.00	.00	.00		***
** 9300 TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00		***
9400-000 SALE OF SURPLUS EQUIPMENT								
9400-001 SALE OF SURPLUS EQUIPMENT	.00	.00	11,615.75	11,615.75	.00	11,615.75-		***
** 9400 TOTAL SALE OF SURPLUS EQUIPMENT	.00	.00	11,615.75	11,615.75	.00	11,615.75-		***
9500-000 Refund of Prior Years Expenses								
9500-000 Refund of Prior Years Expenses	.00	.00	.00	.00	.00	.00		***
** 9500 TOTAL Refund of Prior Years Expenses	.00	.00	.00	.00	.00	.00		***
*** 9000 TOTAL OTHER FINANCING SOURCES	2,263,377.00	2,263,377.00	11,615.75	11,615.75	.00	2,251,761.25		99.5
**** GENERAL FUND	146,038,501.00	146,038,501.00	94,679,000.33	94,679,000.33	.00	51,359,500.67		35.2

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Dec 14, 2015
Type of Report: SUMMARY

East Stroudsburg Area School District
YTD SUMMARY OF REVENUES
For the Period Ending 11/30/2015

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GENERAL FUND

	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Revenues	Encumbers	Unencumbered Balance	% Rem.
***** GRAND TOTAL	146,038,501.00	146,038,501.00	94,679,000.33	94,679,000.33	.00	51,359,500.67	35.2

End of Report - 12.34.14

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East Stroudsburg Area School District
 YTD SUMMARY OF EXPENDITURES
 For the Period Ending 11/30/2015

GENERAL FUND

	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Expenditures	Encumbers	Unencumbered Balance	% Rem.
1000-000 INSTRUCTION							
1100-100 Salaries	31,473,559.00	31,473,559.00	7,109,818.04	7,109,818.04	.00	24,363,740.96	77.4
1100-200 Fringe Benefits	18,121,839.00	18,121,839.00	4,123,350.85	4,123,350.85	.00	13,998,488.15	77.2
1100-300 Contract Professional Services	38,100.00	40,883.50	857.00	857.00	6,200.00	33,826.50	82.7
1100-400 Contract Maintenance Services	243,692.00	246,132.00	140,584.52	140,584.52	75,895.99	29,651.49	12.0
1100-500 Travel, Insurance, other Services	2,381,070.00	2,381,111.50	583,420.70	583,420.70	.00	1,797,690.80	75.5
1100-600 Supplies, Books and Utilities	1,278,032.00	1,319,080.42	742,535.80	742,535.80	60,338.97	516,205.65	39.1
1100-700 Furniture & Equipment	56,910.00	57,454.57	5,999.97	5,999.97	4,740.40	46,714.20	81.3
1100-800 Dues & Fees	11,065.00	10,925.00	2,338.00	2,338.00	100.00	8,487.00	77.7
** 1100 TOTAL REGULAR EDUCATION PROGRAMS	53,604,267.00	53,650,984.99	12,708,904.88	12,708,904.88	147,275.36	40,794,804.75	76.0
1200-100 Salaries	9,869,985.00	9,869,985.00	2,346,713.15	2,346,713.15	.00	7,523,271.85	76.2
1200-200 Fringe Benefits	7,209,405.00	7,209,405.00	1,988,452.92	1,988,452.92	.00	5,220,952.08	72.4
1200-300 Contract Professional Services	3,565,349.00	3,565,349.00	967,197.77	967,197.77	.00	2,598,151.23	72.9
1200-400 Contract Maintenance Services	.00	.00	.00	.00	.00	.00	***
1200-500 Travel, Insurance, other Services	2,089,000.00	2,089,000.00	435,259.16	435,259.16	.00	1,653,740.84	79.2
1200-600 Supplies, Books and Utilities	197,900.00	144,052.79	60,660.14	60,660.14	5,089.21	77,303.44	53.7
1200-700 Furniture & Equipment	155.00	4,711.00	1,328.18	1,328.18	3,483.75	100.93	2.1
1200-800 Dues & Fees	230.00	230.00	.00	.00	.00	230.00	100.0
** 1200 TOTAL SPECIAL EDUCATION	22,932,024.00	22,882,732.79	5,799,611.32	5,799,611.32	9,572.96	17,073,548.51	74.6
1300-100 Salaries	528,265.00	528,265.00	121,518.32	121,518.32	.00	406,746.68	77.0
1300-200 Fringe Benefits	310,731.00	310,731.00	73,708.23	73,708.23	.00	237,022.77	76.3
1300-300 Contract Professional Services	1,450.00	1,450.00	.00	.00	.00	1,450.00	100.0
1300-400 Contract Maintenance Services	.00	.00	.00	.00	.00	.00	***
1300-500 Travel, Insurance, other Services	1,884,848.00	1,884,848.00	1,103,969.03	1,103,969.03	877,686.00	96,807.03	5.1
1300-600 Supplies, Books and Utilities	17,932.00	25,186.60	10,388.35	10,388.35	.00	14,798.25	58.8
1300-700 Furniture & Equipment	.00	.00	.00	.00	.00	.00	***
1300-800 Dues & Fees	.00	.00	.00	.00	.00	.00	***
** 1300 TOTAL VOCATIONAL EDUCATION	2,743,226.00	2,750,480.60	1,309,583.93	1,309,583.93	877,686.00	563,210.67	20.5
1400-100 Salaries	947,350.00	947,350.00	209,585.16	209,585.16	.00	737,764.84	77.9
1400-200 Fringe Benefits	521,079.00	521,079.00	121,477.70	121,477.70	.00	399,601.30	76.7
1400-300 Contract Professional Services	735,000.00	735,000.00	235,782.53	235,782.53	.00	499,217.47	67.9
1400-400 Contract Maintenance Services	500.00	1,148.56	985.38	985.38	.00	163.18	14.2
1400-500 Travel, Insurance, other Services	405,150.00	405,150.00	44,224.49	44,224.49	.00	360,925.51	89.1
1400-600 Supplies, Books and Utilities	8,001.00	7,352.44	737.00	737.00	3,008.36	3,607.08	49.1
1400-700 Furniture & Equipment	.00	.00	.00	.00	.00	.00	***
1400-800 Dues & Fees	.00	.00	.00	.00	.00	.00	***
** 1400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,617,080.00	2,617,080.00	612,792.26	612,792.26	3,008.36	2,001,279.38	76.5
1500-300 Contract Professional Services	10,000.00	10,000.00	.00	.00	.00	10,000.00	100.0
1500-500 Travel, Insurance, other Services	.00	.00	.00	.00	.00	.00	***

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East Stroudsburg Area School District
 YTD SUMMARY OF EXPENDITURES
 For the Period Ending 11/30/2015

GENERAL FUND

	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Expenditures	Encumbers	Unencumbered Balance	\$ Rem.
** 1500 TOTAL NONPUBLIC SCHOOL PROGRAMS	10,000.00	10,000.00	.00	.00	.00	10,000.00	100.0
1600-100 Salaries	.00	.00	.00	.00	.00	.00	***
1600-200 Fringe Benefits	.00	.00	.00	.00	.00	.00	***
** 1600 TOTAL ADULT EDUCATION PROGRAMS	.00	.00	.00	.00	.00	.00	***
1700-500 Travel, Insurance, other Services	.00	.00	.00	.00	.00	.00	***
1700-600 Supplies, Books and Utilities	.00	.00	.00	.00	.00	.00	***
** 1700 TOTAL HIGHER EDUCATION PROGRAMS	.00	.00	.00	.00	.00	.00	***
1800-100 Salaries	29,560.00	29,560.00	14,460.93	14,460.93	.00	15,099.07	51.1
1800-200 Fringe Benefits	6,318.00	6,318.00	4,867.54	4,867.54	.00	1,450.46	23.0
1800-300 Contract Professional Services	.00	.00	1,876.14	1,876.14	43,110.00	44,986.14	***
1800-500 Travel, Insurance, other Services	.00	.00	.00	.00	.00	.00	***
1800-600 Supplies, Books and Utilities	1,100.00	1,100.00	12,623.68	12,623.68	.00	11,523.68	***
1800-700 Furniture & Equipment	.00	.00	6,929.55	6,929.55	.00	6,929.55	***
** 1800 TOTAL	36,978.00	36,978.00	40,757.84	40,757.84	43,110.00	46,889.84	126.8
*** 1000 TOTAL INSTRUCTION	81,943,575.00	81,948,256.38	20,471,650.23	20,471,650.23	1,080,652.68	60,395,953.47	73.7
2000-000 SUPPORT SERVICES							
2100-100 Salaries	2,301,679.00	2,301,679.00	737,920.72	737,920.72	.00	1,563,758.28	67.9
2100-200 Fringe Benefits	1,316,442.00	1,316,442.00	407,933.67	407,933.67	.00	908,508.33	69.0
2100-300 Contract Professional Services	830,846.00	830,846.00	232,959.56	232,959.56	.00	597,886.44	72.0
2100-400 Contract Maintenance Services	2,116.00	2,116.00	23.84	23.84	522.16	1,570.00	74.2
2100-500 Travel, Insurance, other Services	58,558.00	57,350.90	40,217.52	40,217.52	207.00	16,926.38	29.5
2100-600 Supplies, Books and Utilities	22,340.00	23,740.00	10,029.34	10,029.34	505.63	13,205.03	55.6
2100-700 Furniture & Equipment	285.00	285.00	.00	.00	.00	285.00	100.0
2100-800 Dues & Fees	1,760.00	1,760.00	175.00	175.00	125.00	1,460.00	83.0
** 2100 TOTAL PUPIL PERSONNEL SERVICES	4,534,026.00	4,534,218.90	1,429,259.65	1,429,259.65	1,359.79	3,103,599.46	68.4
2200-100 Salaries	1,657,019.00	1,657,019.00	573,731.22	573,731.22	.00	1,083,287.78	65.4
2200-200 Fringe Benefits	893,746.00	893,746.00	286,382.62	286,382.62	.00	607,363.38	68.0
2200-300 Contract Professional Services	22,383.00	26,130.50	13,503.70	13,503.70	52,735.90	40,109.10	153.5
2200-400 Contract Maintenance Services	5,128.00	5,128.00	2,258.55	2,258.55	736.36	2,133.09	41.6
2200-500 Travel, Insurance, other Services	56,754.00	57,336.55	7,704.46	7,704.46	2,651.21	46,980.88	81.9
2200-600 Supplies, Books and Utilities	404,650.00	399,860.23	302,122.16	302,122.16	30,737.96	67,000.11	16.8
2200-700 Furniture & Equipment	7,500.00	7,500.00	579.00	579.00	.00	6,921.00	92.3
2200-800 Dues & Fees	6,700.00	6,635.00	2,157.94	2,157.94	978.00	3,499.06	52.7
** 2200 TOTAL INSTRUCTIONAL STAFF SERVICES	3,053,880.00	3,053,355.28	1,188,439.65	1,188,439.65	87,839.43	1,777,076.20	58.2

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East Stroudsburg Area School District
 YTD SUMMARY OF EXPENDITURES
 For the Period Ending 11/30/2015

GENERAL FUND

		Original Budget	Adjusted Budget	Current Activity	Year-To-Date Expenditures	Encumbers	Unencumbered Balance	% Rem.
2300-100	Salaries	3,286,647.00	3,275,199.88	1,095,573.93	1,095,573.93	.00	2,179,625.95	66.5
2300-200	Fringe Benefits	1,855,953.00	1,847,949.71	662,316.22	662,316.22	.00	1,185,633.49	64.2
2300-300	Contract Professional Services	320,000.00	319,300.16	94,735.11	94,735.11	12,000.00	212,565.05	66.6
2300-400	Contract Maintenance Services	77,848.00	78,383.04	50,800.68	50,800.68	19,076.93	8,505.43	10.9
2300-500	Travel, Insurance, other Services	220,896.00	220,326.87	114,330.48	114,330.48	9,670.82	96,325.57	43.7
2300-600	Supplies, Books and Utilities	77,160.00	69,770.45	29,654.95	29,654.95	4,022.34	36,093.16	51.7
2300-700	Furniture & Equipment	5,000.00	4,500.00	1,771.92	1,771.92	.00	2,728.08	60.6
2300-800	Dues & Fees	55,690.00	56,675.00	24,619.10	24,619.10	59.00	31,996.90	56.5
** 2300 TOTAL ADMINISTRATION SERVICES		5,899,194.00	5,872,105.11	2,073,802.39	2,073,802.39	44,829.09	3,753,473.63	63.9
2400-100	Salaries	1,204,913.00	1,204,913.00	296,177.50	296,177.50	.00	908,735.50	75.4
2400-200	Fringe Benefits	786,102.00	786,102.00	211,204.26	211,204.26	.00	574,897.74	73.1
2400-300	Contract Professional Services	25,250.00	25,250.00	14,095.00	14,095.00	11,125.00	30.00	.1
2400-400	Contract Maintenance Services	1,490.00	1,449.78	1,115.00	1,115.00	.00	334.78	23.1
2400-500	Travel, Insurance, other Services	1,365.00	1,606.16	192.19	192.19	.00	1,413.97	88.0
2400-600	Supplies, Books and Utilities	19,968.00	19,594.78	8,684.86	8,684.86	3,649.03	7,260.89	37.1
2400-700	Furniture & Equipment	200.00	200.00	.00	.00	.00	200.00	100.0
2400-800	Dues & Fees	1,949.00	1,964.00	260.00	260.00	714.00	990.00	50.4
** 2400 TOTAL PUPIL HEALTH SERVICES		2,041,237.00	2,041,079.72	531,728.81	531,728.81	15,488.03	1,493,862.88	73.2
2500-100	Salaries	649,817.00	649,817.00	234,306.91	234,306.91	.00	415,510.09	63.9
2500-200	Fringe Benefits	414,542.00	414,542.00	164,073.52	164,073.52	.00	250,468.48	60.4
2500-300	Contract Professional Services	15,000.00	15,000.00	31,233.08	31,233.08	.00	16,233.08	108.2-
2500-400	Contract Maintenance Services	6,500.00	6,500.00	2,482.93	2,482.93	2,787.82	1,229.25	18.9
2500-500	Travel, Insurance, other Services	16,800.00	16,800.00	12,851.37	12,851.37	671.13	3,277.50	19.5
2500-600	Supplies, Books and Utilities	15,100.00	15,100.00	2,912.09	2,912.09	29.48	12,158.43	80.5
2500-700	Furniture & Equipment	50,000.00	50,000.00	.00	.00	.00	50,000.00	100.0
2500-800	Dues & Fees	1,000.00	1,000.00	911.89	911.89	.00	88.11	8.8
** 2500 TOTAL BUSINESS OFFICE SERVICES		1,168,759.00	1,168,759.00	448,771.79	448,771.79	3,488.43	716,498.78	61.3
2600-100	Salaries	5,017,166.00	5,017,166.00	1,639,181.18	1,639,181.18	.00	3,377,984.82	67.3
2600-200	Fringe Benefits	3,686,517.00	3,686,517.00	1,380,429.07	1,380,429.07	.00	2,306,087.93	62.6
2600-300	Contract Professional Services	48,000.00	49,419.00	25,322.70	25,322.70	22,564.86	1,531.44	3.1
2600-400	Contract Maintenance Services	2,127,818.00	2,098,621.94	712,214.95	712,214.95	188,538.71	1,197,868.28	57.1
2600-500	Travel, Insurance, other Services	361,094.00	361,094.00	323,665.45	323,665.45	.00	37,428.55	10.4
2600-600	Supplies, Books and Utilities	1,635,158.00	1,638,739.26	402,659.41	402,659.41	527,342.98	708,736.87	43.2
2600-700	Furniture & Equipment	153,945.00	183,040.80	35,998.13	35,998.13	32,696.41	114,346.26	62.5
2600-800	Dues & Fees	2,500.00	2,500.00	839.00	839.00	.00	1,661.00	66.4
** 2600 TOTAL OPERATION & MAINTENANCE		13,032,198.00	13,037,098.00	4,520,309.89	4,520,309.89	771,142.96	7,745,645.15	59.4
2700-100	Salaries	3,422,011.00	3,422,011.00	959,341.96	959,341.96	.00	2,462,669.04	72.0
2700-200	Fringe Benefits	2,975,210.00	2,975,210.00	1,036,099.33	1,036,099.33	.00	1,939,110.67	65.2
2700-300	Contract Professional Services	16,650.00	29,803.08	23,187.62	23,187.62	3,622.17	2,993.29	10.0

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East Stroudsburg Area School District
 YTD SUMMARY OF EXPENDITURES
 For the Period Ending 11/30/2015

GENERAL FUND

		Original Budget	Adjusted Budget	Current Activity	Year-To-Date Expenditures	Encumbers	Unencumbered Balance	‡ Rem.
2700-400	Contract Maintenance Services	5,850.00	5,850.00	261.71	261.71	488.29	5,100.00	87.2
2700-500	Travel, Insurance, other Services	1,411,823.00	1,411,823.00	316,760.01	316,760.01	583,172.80	511,890.19	36.3
2700-600	Supplies, Books and Utilities	854,550.00	838,858.77	181,984.38	181,984.38	593,755.59	63,118.80	7.5
2700-700	Furniture & Equipment	1,843,482.00	1,843,482.00	1,843,482.00	1,843,482.00	.00	.00	.0
2700-800	Dues & Fees	5,000.00	5,000.00	515.18	515.18	.00	4,484.82	89.7
** 2700 TOTAL STUDENT TRANSPORTATION SERVICES		10,534,576.00	10,532,037.85	4,361,632.19	4,361,632.19	1,181,038.85	4,989,366.81	47.4
2800-100	Salaries	1,215,007.00	1,226,454.12	437,971.45	437,971.45	.00	788,482.67	64.3
2800-200	Fringe Benefits	800,102.00	808,105.29	303,218.26	303,218.26	.00	504,887.03	62.5
2800-300	Contract Professional Services	200,228.00	199,220.43	46,740.09	46,740.09	12,471.53	140,008.81	70.3
2800-400	Contract Maintenance Services	143,989.00	143,989.00	94,678.21	94,678.21	250.00	49,060.79	34.1
2800-500	Travel, Insurance, other Services	179,050.00	185,054.94	74,038.59	74,038.59	60,044.73	50,971.62	27.5
2800-600	Supplies, Books and Utilities	483,998.00	483,870.82	330,477.10	330,477.10	96,558.91	56,834.81	11.7
2800-700	Furniture & Equipment	2,579,077.00	2,579,272.00	789,366.85	789,366.85	2,819.09	1,787,086.06	69.3
2800-800	Dues & Fees	7,680.00	7,680.00	4,686.00	4,686.00	.00	2,994.00	39.0
** 2800 TOTAL CENTRAL SUPPORT SERVICES		5,609,131.00	5,633,646.60	2,081,176.55	2,081,176.55	172,144.26	3,380,325.79	60.0
2900-100	Salaries	.00	.00	.00	.00	.00	.00	***
2900-200	Fringe Benefits	.00	.00	.00	.00	.00	.00	***
2900-500	Travel, Insurance, other Services	51,000.00	51,000.00	.00	.00	.00	51,000.00	100.0
2900-600	Supplies, Books and Utilities	.00	.00	.00	.00	.00	.00	***
** 2900 TOTAL OTHER SUPPORT SERVICES		51,000.00	51,000.00	.00	.00	.00	51,000.00	100.0
*** 2000 TOTAL SUPPORT SERVICES		45,924,001.00	45,923,300.46	16,635,120.92	16,635,120.92	2,277,330.84	27,010,848.70	58.8
3000-000	NONINSTRUCTIONAL SERVICES							
3200-100	Salaries	1,296,545.00	1,296,545.00	466,988.23	466,988.23	.00	829,556.77	64.0
3200-200	Fringe Benefits	519,415.00	519,415.00	181,338.92	181,338.92	.00	338,076.08	65.1
3200-300	Contract Professional Services	147,682.00	143,982.00	38,929.00	38,929.00	5,362.00	99,691.00	69.2
3200-400	Contract Maintenance Services	113,584.00	113,962.45	14,719.37	14,719.37	5,323.61	93,919.47	82.4
3200-500	Travel, Insurance, other Services	254,687.00	255,368.96	57,938.75	57,938.75	35.85	197,394.36	77.3
3200-600	Supplies, Books and Utilities	210,363.00	209,021.75	104,878.56	104,878.56	29,833.75	74,309.44	35.6
3200-700	Furniture & Equipment	16,200.00	16,200.00	.00	.00	.00	16,200.00	100.0
3200-800	Dues & Fees	31,386.00	31,386.00	20,003.60	20,003.60	347.00	11,035.40	35.2
** 3200 TOTAL STUDENT ACTIVITIES		2,589,862.00	2,585,881.16	884,796.43	884,796.43	40,902.21	1,660,182.52	64.2
3300-100	Salaries	65,913.00	65,913.00	20,187.91	20,187.91	.00	45,725.09	69.4
3300-200	Fringe Benefits	42,107.00	42,107.00	17,826.89	17,826.89	.00	24,280.11	57.7
3300-300	Contract Professional Services	30,950.00	30,950.00	46,417.72	46,417.72	58,469.51	73,937.23	238.9
3300-500	Travel, Insurance, other Services	800.00	800.00	.00	.00	.00	800.00	100.0
3300-600	Supplies, Books and Utilities	41,200.00	41,200.00	21,342.28	21,342.28	1,730.23	18,127.49	44.0
3300-800	Dues & Fees	.00	.00	.00	.00	.00	.00	***
** 3300 TOTAL COMMUNITY SERVICES		180,970.00	180,970.00	105,774.80	105,774.80	60,199.74	14,995.46	8.3

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East Stroudsburg Area School District
 YTD SUMMARY OF EXPENDITURES
 For the Period Ending 11/30/2015

GENERAL FUND

	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Expenditures	Encumbers	Unencumbered Balance	% Rem.
3400-800 Dues & Fees	.00	.00	.00	.00	.00	.00	***
** 3400 TOTAL	.00	.00	.00	.00	.00	.00	***
*** 3000 TOTAL NONINSTRUCTIONAL SERVICES	2,770,832.00	2,766,851.16	990,571.23	990,571.23	101,101.95	1,675,177.98	60.5
4000-000 FACILITIES CONSTR. & IMPROVEMENT							
4100-300 Contract Professional Services	.00	.00	.00	.00	.00	.00	***
** 4100 TOTAL SITE ACQUIS. & IMPROVEMENT, NEW	.00	.00	.00	.00	.00	.00	***
4200-400 Contract Maintenance Services	.00	.00	.00	.00	.00	.00	***
** 4200 TOTAL SITE IMPROVEMENT, REPLACEMENT	.00	.00	.00	.00	.00	.00	***
*** 4000 TOTAL FACILITIES CONSTR. & IMPROVEMENT	.00	.00	.00	.00	.00	.00	***
5000-000 OTHER FINANCING							
5100-800 Dues & Fees	8,701,469.00	8,701,469.00	4,341,840.01	4,341,840.01	22,653.12	4,336,975.87	49.8
5100-900 Transfers/Contrib. to Other Funds	11,023,524.00	11,023,524.00	9,364,559.21	9,364,559.21	25,273.96	1,633,690.83	14.8
** 5100 TOTAL GENERAL OPERATING DEBT SERVICE	19,724,993.00	19,724,993.00	13,706,399.22	13,706,399.22	47,927.08	5,970,666.70	30.3
5200-800 Dues & Fees	.00	.00	.00	.00	.00	.00	***
5200-900 Transfers/Contrib. to Other Funds	.00	.00	.00	.00	.00	.00	***
** 5200 TOTAL DEBT SERVICE & OTHER FUND TRANSFERS	.00	.00	.00	.00	.00	.00	***
5400-900 Transfers/Contrib. to Other Funds	.00	.00	.00	.00	.00	.00	***
** 5400 TOTAL	.00	.00	.00	.00	.00	.00	***
5800-200 Fringe Benefits	.00	.00	1,711,744.20	1,711,744.20	406,053.00	2,117,797.20	***
** 5800 TOTAL SUSPENSE ACCOUNT	.00	.00	1,711,744.20	1,711,744.20	406,053.00	2,117,797.20	***
5900-800 Dues & Fees	350,000.00	350,000.00	.00	.00	.00	350,000.00	100.0
** 5900 TOTAL BUDGETARY RESERVE	350,000.00	350,000.00	.00	.00	.00	350,000.00	100.0
*** 5000 TOTAL OTHER FINANCING	20,074,993.00	20,074,993.00	15,418,143.42	15,418,143.42	453,980.08	4,202,869.50	20.9
**** GENERAL FUND	150,713,401.00	150,713,401.00	53,515,485.80	53,515,485.80	3,913,065.55	93,284,849.65	61.9

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Dec 14, 2015
Type of Report: SUMMARY

East Stroudsburg Area School District
YTD SUMMARY OF EXPENDITURES
For the Period Ending 11/30/2015

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	GENERAL FUND						
	Original Budget	Adjusted Budget	Current Activity	Year-To-Date Expenditures	Encumbers	Unencumbered Balance	% Rem.
***** GRAND TOTAL	150,713,401.00	150,713,401.00	53,515,485.80	53,515,485.80	3,913,065.55	93,284,849.65	61.9

End of Report - 12.34.20

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East Stroudsburg Area SD
BUILDING ENROLLMENT LIST

IU	Intermediate Unit 20	51
OAP	OOD Awaiting Place	7
01	E Stroudsburg Elemen	625
02	E Stroudsburg HS - S	1,379
04	JM Hill Elementary	454
05	Smithfield Elem	335
06	Middle Smithfield El	545
12	Lambert Intermediate	908
14	Bushkill Elementary	405
16	Lehman Intermediate	690
17	ES Senior High North	1,071
19	Resica Elementary	535
201	Monroe County Jail	1
209	Northampton Cty Det	3
215	SilverSprings/Martin	
222	DTA	1
223	Firely Home for Kids	1
227	Cornell Abraxas	3
232	Mathom House	1
240	Devereux - PA	2
28	La Sa Quik	1
347	Altern Rehab Com	1
358	Northwestern Academy	1
364	Youth Services Agenc	1
67	GeorgeJr Repub Grove	1
89	Glen Mills School	1
990	Cyber/Charter School	204
	Total	7,227

End of Report- 16:02:31