

V. Items for Discussion

a. FY 2019 Audit

EAST STROUDSBURG AREA SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2019

EAST STROUDSBURG AREA SCHOOL DISTRICT
TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| Independent Auditor's Report | 1 - 3 |
| Management's Discussion and Analysis | 4 - 11 |
| Basic Financial Statements | |
| Government-Wide Financial Statements | |
| Statement of Net Position | 12 |
| Statement of Activities | 13 |
| Fund Financial Statements | |
| Balance Sheet - Governmental Funds | 14 |
| Reconciliation of Balance Sheet - Governmental Funds to Statement of Net Position | 15 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | 16 |
| <hr/> | |
| Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Fund Balances - Governmental Funds to the Statement of Activities | 17 |
| Statement of Net Position - Proprietary Fund | 18 |
| Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund | 19 |
| Statement of Cash Flows - Proprietary Fund | 20 |
| Statement of Net Position - Fiduciary Funds | 21 |
| Statement of Changes in Net Position - Fiduciary Funds | 22 |
| Notes to Financial Statements | 23 - 53 |
| Required Supplementary Information | |
| Budgetary Comparison Schedule, General Fund | 54 |
| Note to the Budgetary Comparison Schedule | 55 |
| Schedule of the District's Proportionate Share of the Net Pension Liability | 56 |
| Schedule of the District's Pension Contributions | 57 |
| Schedule of Changes in total OPEB Liability and Related Ratios - Retirees Health Plan | 58 |
| Schedule of the District's Proportionate Share of the Net OPEB Liability - PSERS Plan | 59 |
| Schedule of the District's OPEB Contributions - PSERS Plan | 60 |
| Single Audit Supplement | |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> | 61 - 62 |
| Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by The Uniform Guidance | 63 - 64 |
| Schedule of Expenditures of Federal Awards | 65 |
| Notes to the Schedule of Expenditures of Federal Awards | 66 |
| Schedule of Findings and Questioned Costs | 67 - 68 |
| Schedule of Prior Year Audit Findings | 69 |



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Independent Auditor's 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, 2019, 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.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the East Stroudsburg Area School District as of June 30, 2019, 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.

830 St. Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Babbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601



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To the Board of School Directors
East Stroudsburg Area School District
Page 2

Emphasis of Matter

As discussed in Note 1 to the financial statements, the School adopted the provisions of GASB Statement No. 83, *Certain Asset Retirement Obligations* and GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The adoption of this statement had no effect on the reported amounts.

Other Matters

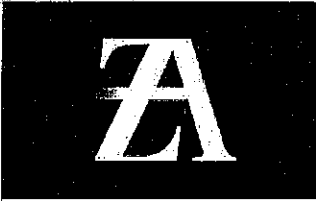
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4-11 and 54-60, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

Such information 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 awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



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To the Board of School Directors
East Stroudsburg Area School District
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2019 on our consideration of the East Stroudsburg Area School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Stroudsburg Area School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The East Stroudsburg Area School District's internal control over financial reporting and compliance.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
December 19, 2019

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED JUNE 30, 2019

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, 2019. 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 2019 are as follows:

- In total, net position decreased from (\$133,521,111) in 2018 to (\$128,105,996) in 2019.
- General revenues accounted for \$106,822,956 in revenue or 65% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$56,829,693 or 35% of total revenues of \$163,652,649.
- Total assets and deferred outflows of resources of governmental activities were \$330,425,969, of which \$81,063,152 represents unrestricted cash and investments. Governmental capital assets, net of accumulated depreciation were \$182,491,627.
- The School District had \$159,713,332 in expenses; only \$56,829,693 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 \$106,822,956 were adequate to provide for these programs.
- Expenses, after program revenue was \$102,883,639 which decreased from \$100,502,592 in 2018.
- Federal and state subsidies this year were \$51,048,297, which increased from \$48,922,190 in 2018.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2019

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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2019

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.

-
- **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 (Nonmajor 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 Statement No. 54, the District accounted for the student athletics program in this fund.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2019

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, 2019 and 2018

| | Governmental Activities | | Business-Type Activities | | Totals | |
|----------------------------------|-------------------------|-------------------------|--------------------------|-----------------------|-------------------------|-------------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Assets | | | | | | |
| Current Assets | \$ 111,040,677 | \$ 111,285,781 | \$ 882,713 | \$ 888,752 | \$ 111,723,390 | \$ 112,174,533 |
| Capital Assets | 182,491,827 | 183,309,077 | 125,698 | 100,725 | 182,617,325 | 183,409,802 |
| Total Assets | 293,532,304 | 294,594,858 | 808,411 | 989,477 | 294,340,715 | 295,584,335 |
| Deferred Outflows of Resources | 36,893,665 | 45,382,018 | 864,265 | 853,000 | 37,757,930 | 46,235,018 |
| Liabilities | | | | | | |
| Long-Term Liabilities | 412,203,567 | 433,415,047 | 6,157,853 | 5,429,096 | 418,361,420 | 438,844,143 |
| Other Liabilities | 24,285,190 | 22,059,885 | 117,031 | 96,436 | 24,403,221 | 22,156,321 |
| Total Liabilities | 436,488,757 | 455,474,932 | 6,274,884 | 5,525,532 | 442,764,641 | 461,000,464 |
| Deferred Inflows of Resources | 17,021,440 | 14,054,000 | 418,560 | 288,000 | 17,440,000 | 14,340,000 |
| Net Position | | | | | | |
| Net Investment in Capital Assets | 37,920,870 | 22,767,812 | 125,698 | 100,725 | 38,046,568 | 22,868,537 |
| Restricted | 20,995,004 | 23,931,974 | - | - | 20,995,004 | 23,931,974 |
| Unrestricted | (182,001,102) | (176,251,842) | (5,146,466) | (4,088,780) | (187,147,568) | (180,321,622) |
| Total Net Position | \$ (123,085,228) | \$ (129,552,056) | \$ (5,020,768) | \$ (3,989,055) | \$ (128,105,998) | \$ (133,521,111) |

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, increased by \$5,749,260 from the 2018 restated unrestricted net position \$(176,251,842) to the 2019 unrestricted net position of \$(182,001,102).

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2019

Condensed Statements of Activities

June 30, 2019 and 2018

| | Governmental Activities | | Business-Type Activities | | Totals | |
|--|-------------------------|------------------------|--------------------------|----------------------|------------------------|------------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Revenues | | | | | | |
| Charges for Services | \$ 258,962 | \$ 1,189,582 | \$ 1,218,732 | \$ 1,226,968 | \$ 1,477,694 | \$ 2,416,550 |
| Operating Grants and Contributions | 51,324,535 | 47,855,415 | 3,027,311 | 2,964,311 | 54,351,846 | 50,819,726 |
| Capital Grants and Contributions | 1,000,153 | 1,424,291 | - | - | 1,000,153 | 1,424,291 |
| Property Taxes and Other Taxes Levied for General Purposes | 100,235,561 | 100,676,023 | - | - | 100,235,561 | 100,676,023 |
| Taxes Levied for Specific Purposes | 3,895,832 | 3,795,206 | - | - | 3,895,832 | 3,795,206 |
| Gain on Sale of Capital Assets | 595,700 | 104,041 | - | - | 595,700 | 104,041 |
| Investment Earnings | 1,964,192 | 1,048,414 | 5,568 | 2,429 | 1,969,760 | 1,050,843 |
| Other | 126,103 | 177,325 | - | - | 126,103 | 177,325 |
| Total Revenues | 159,401,938 | 156,270,297 | 4,251,611 | 4,193,708 | 163,652,649 | 160,464,005 |
| Expenses | | | | | | |
| Instruction | 95,609,975 | 86,677,678 | - | - | 95,609,975 | 86,677,678 |
| Support Services | 34,659,614 | 32,828,487 | - | - | 34,659,614 | 32,828,487 |
| Facilities Acquisition, Construction and Improvement Services | 3,530,080 | 387,525 | - | - | 3,530,080 | 387,525 |
| Operation of Non-Instructional Services | 16,999,991 | 14,768,242 | - | - | 16,999,991 | 14,768,242 |
| Debt Service | 3,532,578 | 5,202,383 | - | - | 3,532,578 | 5,202,383 |
| Unallocated Depreciation | - | 9,660,952 | - | - | - | 9,660,952 |
| Food Service | - | - | 5,381,094 | 4,268,656 | 5,381,094 | 4,268,656 |
| Total Expenses | 154,332,238 | 149,525,267 | 5,381,094 | 4,268,656 | 159,713,332 | 153,793,923 |
| Change in Net Position | 5,069,800 | 6,745,030 | (1,129,483) | (74,948) | 3,939,317 | 6,670,082 |
| Net Position at Beginning of Year, Restated | (128,154,028) | (135,005,620) | (3,891,285) | (3,816,337) | (132,045,313) | (138,821,957) |
| Net Position at End of Year | \$(123,085,228) | \$(128,260,590) | \$(5,020,768) | \$(3,891,285) | \$(128,105,996) | \$(132,151,875) |

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

Net Cost of Services

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| Governmental Activities | | | | | |
| Instruction | \$ (48,259,624) | \$ (42,135,958) | \$ (45,663,910) | \$ (44,197,052) | \$ (44,373,782) |
| Support Services | (33,748,443) | (32,812,038) | (33,809,658) | (30,202,129) | (29,132,252) |
| Facilities Acquisition, Construction and Improvement Services | (3,530,080) | (292,733) | (696,986) | 93,437 | (332,816) |
| Operation of Non-Instructional Services | (13,678,016) | (11,667,672) | (12,368,237) | (11,459,990) | (11,571,058) |
| Debt Service | (2,532,425) | (3,778,092) | (3,748,853) | (7,512,231) | (6,182,320) |
| Unallocated Depreciation | - | (9,660,952) | (10,295,507) | (10,073,621) | (10,185,680) |
| Total Governmental Activities | (101,748,588) | (100,347,445) | (106,583,151) | (103,351,586) | (101,777,908) |
| Business-Type Activities | | | | | |
| Food Service | (1,135,051) | (155,147) | (202,371) | (233,509) | (433,498) |
| Total District Net Cost | \$(102,883,639) | \$(100,502,592) | \$(106,785,522) | \$(103,585,095) | \$(102,211,406) |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
 YEAR ENDED JUNE 30, 2019

Defining the Classification of Expenditure

- Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and pupil.
 - Support expenses include activities that facilitate and enhance student instruction.
 - Facilities acquisition, construction and improvement expenses include the purchase of land and buildings as well as construction, renovation, and improvements to property and facilities.
 - Operation of non-instructional expenses include activities concerned with providing non-instructional services to students, staff, and the community.
 - 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.
-
- 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 65%. 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 631,642,780. The tax rate for the year was \$123.66 mills per \$1,000 of assessed valuation for Pike County and \$177.86 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) (CONTINUED)
YEAR ENDED JUNE 30, 2019

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 \$158,313,161 increased from \$155,759,675 and operating expenditures of \$166,260,613 increased from \$154,679,123. Other financing sources and uses were \$4,247,622 and the net change in fund balance for the year was a decrease of \$3,699,830 where last year there was an increase of \$1,710,257.

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.

| | 2019 | | | 2018 Totals |
|-------------------------------------|----------------------------|-----------------------------|-----------------------|-----------------------|
| | Governmental Activities | Business-Type Activities | Totals | |
| Land | \$ 5,198,539 | \$ - | \$ 5,198,539 | \$ 5,198,539 |
| Construction in Progress | 3,283,009 | - | 3,283,009 | 1,724,073 |
| Site Improvements | 15,279,085 | - | 15,279,085 | 13,507,817 |
| Buildings and Building Improvements | 250,407,857 | - | 250,407,857 | 250,402,457 |
| Furniture and Equipment | 35,003,241 | 498,609 | 35,501,850 | 31,035,555 |
| Accumulated Depreciation | <u>(126,680,104)</u> | <u>(372,911)</u> | <u>(127,053,015)</u> | <u>(118,458,639)</u> |
| | <u>\$ 182,491,627</u> | <u>\$ 125,698</u> | <u>\$ 182,617,325</u> | <u>\$ 183,409,802</u> |

Depreciation of the Year's Capital Asset Activity

- Overall capital assets decreased by \$1,753,515. This is due to current year disposals and depreciation offset by the acquisition of new equipment.
- Depreciation for governmental activities for the year was \$10,258,466.
- Depreciation for business - type activities for the year was \$20,881.

RESERVED FUND BALANCES

Fund balances have been classified in accordance with GASB Statement No. 54, unassigned fund balance represents funds available for appropriation of \$3,162,340 in total for 2019.

CURRENT FINANCIAL ISSUES AND CONCERNS

The East Stroudsburg Area School District, like all school districts in Pennsylvania, has faced limited increases in in state funding 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. Monroe County completed a county wide reassessment in 2019. However, the new assessments will not take effect until the 2020 - 2021 Fiscal Year.

EAST STROUDSBURG AREA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)
YEAR ENDED JUNE 30, 2019

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. Thomas McIntyre, PCSBO - Chief Financial Officer, East Stroudsburg Area School District, 50 Vine Street, East Stroudsburg, Pennsylvania 18301.

EAST STROUDSBURG AREA SCHOOL DISTRICT
GOVERNMENT WIDE STATEMENT OF NET POSITION
JUNE 30, 2019

| | Governmental Activities | Business-Type Activities | Totals |
|--|----------------------------|-----------------------------|-------------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | \$ 44,112,873 | \$ 266,368 | \$ 44,379,241 |
| Investments | 36,950,279 | - | 36,950,279 |
| Taxes Receivable, Net | 15,068,641 | - | 15,068,641 |
| Internal Balances | (28,837) | 28,837 | - |
| Due from Other Governments | 4,918,831 | 263,013 | 5,181,844 |
| Due from Fiduciary Funds | 5,875 | - | 5,875 |
| Other Receivables | 183,553 | - | 183,553 |
| Inventories | - | 124,010 | 124,010 |
| Insurance Reserve Provision | 9,386,055 | - | 9,386,055 |
| Prepaid Expenses | 443,407 | 485 | 443,892 |
| Capital Assets | | | |
| Land | 5,198,539 | - | 5,198,539 |
| Construction In Progress | 3,283,009 | - | 3,283,009 |
| Site Improvements | 15,279,085 | - | 15,279,085 |
| Building and Building Improvements | 250,407,857 | - | 250,407,857 |
| Furniture and Equipment | 35,003,241 | 498,609 | 35,501,850 |
| Accumulated Depreciation | (126,680,104) | (372,911) | (127,053,015) |
| Total Assets | 293,532,304 | 808,411 | 294,340,716 |
| Deferred Outflows of Resources | | | |
| Deferred Amount of Refunding | 3,042,727 | - | 3,042,727 |
| Deferred Outflows of Resources, Pension Activity | 31,316,448 | 770,077 | 32,086,525 |
| Deferred Outflows of Resources, OPEB Activity | 2,534,490 | 94,188 | 2,628,678 |
| Total Deferred Outflows of Resources | 36,893,665 | 864,265 | 37,757,930 |
| Liabilities | | | |
| Accounts Payable | 3,126,100 | 117,031 | 3,243,131 |
| Accrued Interest on Long-Term Debt | 1,598,923 | - | 1,598,923 |
| Accrued Salaries and Benefits | 19,234,527 | - | 19,234,527 |
| Due to Fiduciary Funds | 24,558 | - | 24,558 |
| Other Current Liabilities | 208,147 | - | 208,147 |
| Unearned Revenue | 93,935 | - | 93,935 |
| Long-Term Liabilities | | | |
| Portion Due or Payable Within One Year | | | |
| Bonds Payable | 10,520,104 | - | 10,520,104 |
| Notes Payable | 27,992 | - | 27,992 |
| Capital Leases | 1,247,608 | - | 1,247,608 |
| Portion Due or Payable After One Year | | | |
| Bonds Payable | 139,611,086 | - | 139,611,086 |
| Notes Payable | 379,498 | - | 379,498 |
| Capital Leases | 1,327,053 | - | 1,327,053 |
| Compensated Absences | 6,825,582 | 251,459 | 7,077,041 |
| Net Pension Liability | 212,524,976 | 5,226,024 | 217,751,000 |
| Net OPEB Obligation | 39,739,668 | 680,370 | 40,420,038 |
| Total Liabilities | 436,489,757 | 6,274,884 | 442,764,641 |
| Deferred Inflows of Resources | | | |
| Deferred Inflows of Resources, Pension Activity | 15,973,216 | 392,784 | 16,366,000 |
| Deferred Inflows of Resources, OPEB Activity | 1,048,224 | 25,776 | 1,074,000 |
| Total Deferred Inflows of Resources | 17,021,440 | 418,560 | 17,440,000 |
| Net Position | | | |
| Net Investment in Capital Assets | 37,920,870 | 125,698 | 38,046,568 |
| Restricted for | | | |
| Capital Projects | 20,735,337 | - | 20,735,337 |
| Special Activities | 259,667 | - | 259,667 |
| Unrestricted | (182,001,102) | (5,146,466) | (187,147,568) |
| Total Net Position | \$ (123,085,228) | \$ (5,020,768) | \$ (128,105,996) |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 GOVERNMENT WIDE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2019

| Functions / Programs Governmental Activities | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | |
|---|------------------|----------------------|------------------------------------|---|-------------------------|--------------------------|------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Totals |
| Instruction | | | | | | | |
| Regular Programs | \$ 65,157,710 | | \$ 41,831,485 | \$ - | \$ (23,326,225) | \$ - | \$ (23,326,225) |
| Special Programs | 26,240,779 | | 5,493,051 | | (20,747,728) | | (20,747,728) |
| Vocational Programs | 2,606,512 | | 25,815 | | (2,580,697) | | (2,580,697) |
| Other Instructional Programs | 1,604,974 | | | | (1,604,974) | | (1,604,974) |
| Support Services | | | | | | | |
| Pupil Personnel Services | 6,220,227 | | | | (6,220,227) | | (6,220,227) |
| Instructional Staff Services | 2,822,471 | | | | (2,822,471) | | (2,822,471) |
| Administrative Services | 7,792,160 | | | | (7,792,160) | | (7,792,160) |
| Pupil Health Services | 1,980,670 | | 911,171 | | (1,069,499) | | (1,069,499) |
| Business Services | 1,559,301 | | | | (1,559,301) | | (1,559,301) |
| Operation & Maintenance of Plant Services | 14,284,785 | | | | (14,284,785) | | (14,284,785) |
| Facilities Acquisition, Construction and Improvement Services | | | | | | | |
| Operation of Non-Instructional Services | 3,530,080 | | | | (3,530,080) | | (3,530,080) |
| Student Transportation Services | 10,353,396 | | 3,063,013 | | (7,290,383) | | (7,290,383) |
| Central and Other Support Services | 3,580,475 | | | | (3,580,475) | | (3,580,475) |
| Student Activities and Athletics | 2,932,665 | 258,962 | | | (2,673,703) | | (2,673,703) |
| Community Services | 133,455 | | | | (133,455) | | (133,455) |
| Interest on Long-Term Debt | 3,532,578 | | | 1,000,153 | (2,532,425) | | (2,532,425) |
| Total Governmental Activities | 154,332,238 | 258,962 | 51,324,635 | 1,000,153 | (101,748,588) | | (101,748,588) |
| Business-Type Activities | | | | | | | |
| Food Service | 5,381,094 | 1,218,732 | 3,027,311 | | (1,135,051) | | (1,135,051) |
| Total School District Activities | \$ 5,381,094 | \$ 1,218,732 | \$ 3,027,311 | \$ - | (101,748,588) | (1,135,051) | (102,883,639) |
| General Revenues | | | | | | | |
| Taxes | | | | | | | |
| Property Taxes, Levied for General Purposes, Net | | | | | 100,235,561 | | 100,235,561 |
| Earned Income | | | | | 3,792,949 | | 3,792,949 |
| Public Utility Taxes | | | | | 102,883 | | 102,883 |
| Investment Earnings | | | | | 1,964,192 | 5,568 | 1,969,760 |
| Gain on Sale of Capital Assets | | | | | 595,700 | | 595,700 |
| Miscellaneous Income | | | | | 126,103 | | 126,103 |
| Total General Revenues | | | | | 106,817,388 | 5,568 | 106,822,956 |
| Change in Net Position | | | | | 5,068,800 | (1,129,483) | 3,939,317 |
| Net Position at Beginning of Year, Restated | | | | | (128,154,028) | (3,891,285) | (132,045,313) |
| Net Position at End of Year | | | | | \$ (123,085,228) | \$ (5,020,768) | \$ (128,105,996) |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

| | General Fund | Capital Projects Fund | Nonmajor Special Revenue Fund | Total Governmental Funds |
|---|----------------------|--------------------------|-------------------------------------|--------------------------------|
| Assets | | | | |
| Cash and Cash Equivalents | \$ 21,295,741 | \$ 22,576,082 | \$ 241,050 | \$ 44,112,873 |
| Investments | 36,909,455 | - | 40,824 | 36,950,279 |
| Taxes Receivable, Net | 15,068,641 | - | - | 15,068,641 |
| Due from Other Funds | 2,241 | 6,223 | - | 8,464 |
| Due from Other Governments | 4,918,831 | - | - | 4,918,831 |
| Due from Fiduciary Funds | 5,875 | - | - | 5,875 |
| Other Receivables, Net | 183,553 | - | - | 183,553 |
| Prepaid Expenditures | 443,407 | - | - | 443,407 |
| Total Assets | \$ 78,827,744 | \$ 22,582,305 | \$ 281,874 | \$ 101,691,923 |
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable | \$ 1,260,023 | \$ 1,846,968 | \$ 19,109 | \$ 3,126,100 |
| Due to Other Funds | 35,060 | - | 2,241 | 37,301 |
| Due to Fiduciary Funds | 24,558 | - | - | 24,558 |
| Unearned Revenue | 93,935 | - | - | 93,935 |
| Accrued Salaries and Benefits | 19,234,527 | - | - | 19,234,527 |
| Other Current Liabilities | 207,290 | - | 857 | 208,147 |
| Total Liabilities | 20,855,393 | 1,846,968 | 22,207 | 22,724,568 |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue, Property Taxes | 11,610,863 | - | - | 11,610,863 |
| Fund Balances | | | | |
| Nonspendable, Prepaid Expenditures | 443,407 | - | - | 443,407 |
| Restricted | - | 20,735,337 | 259,667 | 20,995,004 |
| Committed | 24,545,532 | - | - | 24,545,532 |
| Assigned | | | | |
| Capital Projects | 5,700,000 | - | - | 5,700,000 |
| Student Athletics | 21,924 | - | - | 21,924 |
| Future Budget Expenditures | 8,488,285 | - | - | 8,488,285 |
| Future Educational Programs | 4,000,000 | - | - | 4,000,000 |
| Unassigned | 3,162,340 | - | - | 3,162,340 |
| Total Fund Balances | 46,361,488 | 20,735,337 | 259,667 | 67,356,492 |
| Total Liabilities, Deferred Inflows of Resources & Fund Balances | \$ 78,827,744 | \$ 22,582,305 | \$ 281,874 | \$ 101,691,923 |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS COMBINED BALANCE SHEETS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total Governmental Funds Balances \$ 67,356,492

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

| | |
|------------------------------------|---------------|
| Land | 5,198,539 |
| Construction in Progress | 3,283,009 |
| Site Improvements | 15,279,085 |
| Building and Building Improvements | 250,407,857 |
| Furniture and Equipment | 35,003,241 |
| Accumulated Depreciation | (126,680,104) |
| | 182,491,627 |

Additional receivables established that do not meet the availability criteria reflected in the fund financial statements. 9,386,055

Deferred charges used in governmental activities are not financial resources and therefore are not reported in the funds. These consist of:
Deferred Amount on Refunding 3,042,727

Deferred inflows and outflows of resources related to pension activities are not financial resources and therefore not reported in the governmental funds. 15,343,232

Deferred inflows and outflows of resources related to OPEB activities are not financial resources and therefore not reported in the governmental funds. 1,486,266

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. 11,610,863

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 | (150,131,190) |
| Accrued Interest | (1,598,923) |
| Notes Payable | (407,490) |
| Capital Leases | (2,574,661) |
| Compensated Absences | (6,825,582) |
| Net Pension Liability | (212,524,976) |
| Other Postemployment Benefits | (39,739,668) |
| | (413,802,490) |

Net Position of Governmental Activities \$ (123,085,228)

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019

| | General Fund | Capital Projects Fund | Nonmajor Special Revenue Fund | Total Governmental Funds |
|--|----------------------|--------------------------|-------------------------------------|--------------------------------|
| Revenues | | | | |
| Local Sources | \$ 106,421,201 | \$ 596,169 | \$ 247,494 | \$ 107,264,864 |
| State Sources | 46,836,049 | - | - | 46,836,049 |
| Federal Sources | 4,212,248 | - | - | 4,212,248 |
| Total Revenues | 157,469,498 | 596,169 | 247,494 | 158,313,161 |
| Expenditures | | | | |
| Regular Programs | 58,778,485 | - | - | 58,778,485 |
| Special Programs | 25,835,053 | - | 250,553 | 26,085,606 |
| Vocational Programs | 2,590,964 | - | - | 2,590,964 |
| Other Instructional Programs | 1,602,744 | - | - | 1,602,744 |
| Pupil Personnel Services | 6,132,130 | - | - | 6,132,130 |
| Instructional Staff Services | 2,776,650 | - | - | 2,776,650 |
| Administrative Services | 7,600,807 | - | - | 7,600,807 |
| Pupil Health Services | 1,940,405 | - | - | 1,940,405 |
| Business Services | 1,520,748 | - | - | 1,520,748 |
| Operation and Maintenance of Plant | 14,429,687 | - | - | 14,429,687 |
| Facilities Acquisition, Construction and Improvement Services | - | 3,530,080 | - | 3,530,080 |
| Student Transportation Services | 13,511,375 | - | - | 13,511,375 |
| Central and Other Support Services | 5,114,307 | - | - | 5,114,307 |
| Student Activities and Athletics | 2,767,412 | - | - | 2,767,412 |
| Community Services | 133,455 | - | - | 133,455 |
| Refund of Prior Year Revenues | 506,479 | - | - | 506,479 |
| Debt Service | 17,239,279 | - | - | 17,239,279 |
| Total Expenditures | 162,479,980 | 3,530,080 | 250,553 | 166,260,613 |
| Excess (Deficiency) of Revenues Over Expenditures | (5,010,482) | (2,933,911) | (3,059) | (7,947,452) |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 2,417,077 | - | - | 2,417,077 |
| Proceeds from Capital Leases | 1,830,545 | - | - | 1,830,545 |
| Total Other Financing Sources (Uses) | 4,247,622 | - | - | 4,247,622 |
| Net Change in Fund Balances | (762,860) | (2,933,911) | (3,059) | (3,699,830) |
| Fund Balances at Beginning of Year | 47,124,348 | 23,669,248 | 262,726 | 71,056,322 |
| Fund Balances at End of Year | \$ 46,361,488 | \$ 20,735,337 | \$ 259,667 | \$ 67,356,492 |

The accompanying notes are an integral part of these 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, 2019

Net Changes in Fund Balances - Total Governmental Funds \$ (3,699,830)

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 depreciation exceeds capital outlays in the current period.

| | |
|-----------------|---------------------|
| Capital Outlays | 10,301,355 |
| Depreciation | <u>(10,258,466)</u> |
| | <u>42,889</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.

492,177

In the statement of activities, certain operating expenses - compensated absences (vacation and sick leave) - 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).

(745,229)

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 | 551,029 |
| Insurance Provision | 185,215 |
| Gain on Sale of Fixed Assets | (1,821,377) |
| OPEB Plan Expense | (2,090,457) |
| Pension Plan Expense | 829,256 |
| | <u>(2,346,334)</u> |

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to Governmental Funds, while the repayment of the principal 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 | 9,835,939 |
| Amortization of Bond Discounts, Premiums and Refunding Loss | 1,365,918 |
| Repayment on Note Principal | 523,634 |
| Repayment of Capital Lease Obligations | 1,430,181 |
| Issuance of Capital lease Obligations | (1,830,545) |
| | <u>11,325,127</u> |

Change in Net Position of Governmental Activities \$ 5,068,800

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2019

| | | <u>Enterprise Fund Food Service Fund</u> |
|---|----|--|
| Assets | | |
| Current Assets | | |
| Cash and Cash Equivalents | \$ | 266,368 |
| Due from Other Governments | | 263,013 |
| Due from Other Funds | | 28,837 |
| Prepaid expenses | | 485 |
| Inventories | | <u>124,010</u> |
| Total Current Assets | | 682,713 |
| <hr/> | | |
| Capital Assets, Net | | <u>125,698</u> |
| Total Assets | | <u>808,411</u> |
| Deferred Outflows of Resources | | |
| Deferred Outflows of Resources - Pension Activity | | 770,077 |
| Deferred Outflows of Resources - OPEB Activity | | <u>94,188</u> |
| Total Deferred Outflows of Resources | | 864,265 |
| Liabilities | | |
| Accounts Payable | | 117,031 |
| Compensated Absences | | 251,459 |
| Long-Term Liabilities | | |
| Net Pension Liability | | 5,226,024 |
| Other Postemployment Benefits | | <u>680,370</u> |
| Total Liabilities | | 6,274,884 |
| Deferred Inflows of Resources | | |
| Deferred Inflows of Resources - Pension Activity | | 392,784 |
| Deferred Inflows of Resources - OPEB Activity | | <u>25,776</u> |
| Total Deferred Inflows of Resources | | 418,560 |
| Net Position | | |
| Net Investment in Capital Assets | | 125,698 |
| Unrestricted | | <u>(5,146,466)</u> |
| Total Net Position | | <u>\$ (5,020,768)</u> |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUND
 YEAR ENDED JUNE 30, 2019

| | Enterprise Fund |
|-----------------------------------|----------------------|
| | Food Service Fund |
| Operating Revenues | |
| Food Service Revenue | \$ 1,218,732 |
| Operating Expenses | |
| Personnel | 3,621,918 |
| Operating | 327,078 |
| Purchased Services | 1,411,217 |
| Depreciation | 20,881 |
| Total Operating Expenses | 5,381,094 |
| Operating Loss | (4,162,362) |
| Nonoperating Revenues | |
| Earnings on Investments | 5,568 |
| Contributions | 51,013 |
| State Sources | 443,984 |
| Federal Sources | 2,532,314 |
| Total Nonoperating Revenues | 3,032,879 |
| Change in Net Position | (1,129,483) |
| Net Position at Beginning of Year | (3,891,285) |
| Net Position at End of Year | \$ (5,020,768) |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2019

| | Enterprise Fund |
|--|----------------------|
| | Food Service Fund |
| Cash Flows From Operating Activities | |
| Cash Received from Users | \$ 1,218,732.00 |
| Cash Payments to Employees for Services | (2,847,936) |
| Cash Payments to Suppliers for Goods and Services | (1,774,773) |
| Net Cash Used By Operating Activities | (3,403,977) |
| Cash Flows From Noncapital Financing Activities | |
| State Sources | 443,984 |
| Federal Sources | 2,642,337 |
| Net Cash Provided by Noncapital Financing Activities | 3,086,321 |
| Cash Flows From Capital Financing Activities | |
| Capital Purchases | (45,854) |
| Net Cash Used by Capital Financing Activities | (45,854) |
| Cash Flows From Investing Activities | |
| Interest Received | 5,568 |
| Contributions Received | 51,013 |
| Net Cash Provided By Investing Activities | 56,581 |
| Net Increase In Cash and Cash Equivalents | (306,929) |
| Cash and Cash Equivalents At Beginning Of Year | 573,297 |
| Cash and Cash Equivalents at End of Year | \$ 266,368 |
| Reconciliation of Operating Loss To Net Cash Used By Operating Activities | |
| Operating Loss | \$ (4,162,362) |
| Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities | |
| Depreciation | 20,881 |
| Donated Foods | 238,844 |
| Pension Expense | 703,885 |
| OPEB Expense (Increase) Decrease In | 70,097 |
| (Increase) Decrease In | |
| Due From Other Funds | (28,837) |
| Inventories | 32,038 |
| Increase (Decrease) in | |
| Due to Other Funds | (299,118) |
| Accounts Payable | 20,595 |
| Net Cash Used By Operating Activities | \$ (3,403,977) |
| Supplemental Disclosures | |
| Noncash Activities | |
| Donated Foods | \$ 238,844 |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019

| | Private Purpose Trust Funds | | Agency Funds | | Total |
|---|-----------------------------|-----------------------------|--------------------|---------------|-------------------|
| | Expendable Scholarships | Non-Expendable Scholarships | Student Activities | Concessions | Fiduciary Funds |
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 31,541 | \$ 18,574 | \$ 74,112 | \$ 27,644 | \$ 151,871 |
| Investments | 56,128 | 34,559 | - | - | 90,687 |
| Due from School District | - | - | 21,722 | 2,836 | 24,558 |
| Total Assets | 87,669 | 53,133 | 95,834 | 30,480 | 267,116 |
| Liabilities | | | | | |
| Due to School District | 1,629 | 4,246 | - | - | 5,875 |
| Due to Student Groups | - | - | 92,165 | 30,364 | 122,529 |
| Accounts Payable | - | - | 3,669 | 116 | 3,785 |
| Total Liabilities | 1,629 | 4,246 | 95,834 | 30,480 | 132,189 |
| Net Position | | | | | |
| Held in Trust for Benefits and Other Purposes | <u>\$ 86,040</u> | <u>\$ 48,887</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 134,927</u> |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2019

| | Private Purpose Trust Funds | |
|------------------------------------|-----------------------------|--------------------------------|
| | Expendable Scholarships | Non- Expendable Scholarship |
| Additions | | |
| Gifts and Contributions | \$ 17,585 | \$ - |
| Investment Income | 993 | 746 |
| Total Additions | 18,578 | 746 |
| Deductions | | |
| Scholarships Awarded and Fees Paid | 18,302 | 1,450 |
| Change in Net Position | 276 | (704) |
| Net Position At Beginning of Year | 85,764 | 49,591 |
| Net Position At End of Year | \$ 86,040 | \$ 48,887 |

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 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.

Administration

The Superintendent of the Schools shall be the executive officer 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 School 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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation and Accounting (Continued)

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.

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.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 and no restrictions on withdrawal.

Investments

The School District has adopted GASB Statements No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and No. 79, *Certain External Investment Pools and Pool Participants*. Under GASB Statement No. 31, investments in marketable securities with readily determinable fair value and all investments in debt securities are reported at their fair values. Under GASB Statement No. 79, investments in qualifying external investment pools are reported at amortized cost basis.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 1 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 excess deposits have been recorded as a long-term receivable in the governmental activities column of the government-wide statement of net position.

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 three items that qualify for reporting in this category. They are the deferred amounts on refunding, deferred outflows related to pension activity, and deferred outflows related to OPEB activity, all of which are reported in the government-wide statement of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflow related to pension activity is the result of the difference between expected and actual experience, changes in assumptions, the difference between projected and actual investment earnings, changes in proportions, the difference between actual employer contributions and the School District's proportionate share of total contributions, and actual contributions subsequent to the measurement date. The deferred outflow related to OPEB activity is the result of the difference between projected and actual investment earnings 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 three items that qualify for reporting in this category. The first item, unavailable revenues, 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. The deferred inflow related to pension activity is the result of differences between expected and actual experience, changes in proportions, and difference between employer contributions and proportionate share of total contributions. The third item, deferred inflows related to OPEB activity, are reported in the government-wide statement of net position. The deferred inflow related to OPEB activity is the result of changes in assumptions, changes in proportions, and the difference between actual employer contributions and the School District's proportionate share of total contributions. 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 FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 1

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 School District's Chief Financial Officer.
- ***Unassigned*** - Amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

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 14). 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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2 CASH AND CASH INVESTMENTS

Cash

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The District does not have a policy for custodial credit risk. At June 30, 2019, the carrying amount of the District's deposits was \$44,531,112, and the bank balance was \$46,030,145. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$45,530,145 was exposed to custodial credit risk because, in accordance with Act 72 of the Commonwealth of Pennsylvania, it was uninsured and the collateral held by the depository's agent was not in the District's name.

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, 2019, the School District had the following investments and maturities:

| Investment Type | Amortized Cost | Maturities | |
|-------------------------|----------------------|----------------------|-------------------|
| | | Less Than 1 Year | 1 to 5 Years |
| State Investment Pools | \$ 36,909,455 | \$ 36,909,455 | \$ - |
| Certificates of Deposit | 131,511 | - | 131,511 |
| | <u>\$ 37,040,966</u> | <u>\$ 36,909,455</u> | <u>\$ 131,511</u> |

A portion of the School District's investments is in the PSDLAF and PLGIT programs, of which are funds similar to mutual funds. GASB Statement No. 3, Paragraph 69, provides that certain types of cash and investments, such as cash investments in a State Treasurer's investment pool or mutual fund, cannot be assigned a credit risk category because the government does not own specific securities. Therefore, the PSDLAF and PLGIT cash investments included in these statements will not be assigned a credit risk category. The carrying amount of these investments at June 30, 2019, is \$36,909,455. These assets maintain a stable net asset value of \$1 per share. PSDLAF is not SEC-registered. All investments are monitored weekly by Standard & Poor's and are subject to an independent audit on an annual basis. As of June 30, 2019, the School District's investment in the state investment pools was rated AAAm by Standard & Poor's.

Investments held with qualifying external state investment pools are valued at amortized cost in accordance with GASB Statement No. 79.

Certificates of deposit held by banks of \$131,511 are stated at cost plus interest earned.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 2 CASH AND CASH INVESTMENTS (CONTINUED)

Fair Value Measurement

The School District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are those that lack significant observable inputs. The School District did not have any recurring fair value measurements as of June 30, 2019.

NOTE 3 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 631,642,780 combined for Monroe County 446,662,310, and Pike County for 184,980,470. The tax rate for the year was \$123.66 mills per \$1,000 of assessed valuation for Pike County and \$177.86 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.

NOTE 4 RECEIVABLES

Receivables at June 30, 2019, 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 real estate taxes 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:

| | General Fund | Food Service Fund |
|-------------------|----------------------|----------------------|
| Real Estate Taxes | \$ 14,960,882 | \$ - |
| Other Taxes | 107,759 | - |
| Federal Subsidies | 1,809,463 | 152,562 |
| State Subsidies | 3,109,368 | 44,452 |
| Other Governments | 5,875 | - |
| Other Revenue | 183,553 | 65,999 |
| | <u>\$ 20,176,900</u> | <u>\$ 263,013</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of June 30, 2019, is as follows:

Due to/from Other Funds

| Receivable Fund | Payable Fund | Amount |
|----------------------|----------------------|------------------|
| General Fund | Special Revenue Fund | \$ 2,241 |
| Food Service Fund | General Fund | 28,837 |
| Capital Project Fund | General Fund | 6,223 |
| | | <u>\$ 37,301</u> |

The amounts between the General Fund, Food Service Fund and the Capital Projects Fund are 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.

NOTE 6 CAPITAL ASSETS

Capital assets balances and activity for the year ending June 30, 2019, 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 | 1,724,073 | 3,301,134 | (1,742,198) | 3,283,009 |
| Total Capital Assets Not Being Depreciated | <u>6,922,612</u> | <u>3,301,134</u> | <u>(1,742,198)</u> | <u>8,481,548</u> |
| Capital Assets Being Depreciated | | | | |
| Site Improvements | 13,507,817 | 1,771,268 | - | 15,279,085 |
| Buildings and Building Improvements | 250,402,457 | 5,400 | - | 250,407,857 |
| Furniture and Equipment | 31,736,045 | 6,965,751 | (3,698,555) | 35,003,241 |
| Total Capital Assets Being Depreciated | <u>295,646,319</u> | <u>8,742,419</u> | <u>(3,698,555)</u> | <u>300,690,183</u> |
| Accumulated Depreciation | | | | |
| Site Improvements | (9,246,387) | (599,396) | - | (9,845,783) |
| Buildings and Building Improvements | (89,504,230) | (6,398,737) | - | (95,902,967) |
| Furniture and Equipment | (19,548,199) | (3,260,333) | 1,877,178 | (20,931,354) |
| Total Accumulated Depreciation | <u>(118,298,816)</u> | <u>(10,258,466)</u> | <u>1,877,178</u> | <u>(126,680,104)</u> |
| Total Capital Assets Being Depreciated, Net | <u>177,347,503</u> | <u>(1,516,047)</u> | <u>(1,821,377)</u> | <u>174,010,079</u> |
| Governmental Activities Capital Assets, Net | <u>184,270,115</u> | <u>1,785,087</u> | <u>(3,563,575)</u> | <u>182,491,627</u> |
| Business-Type Activities | | | | |
| Capital Assets Being Depreciated | | | | |
| Machinery and Equipment | 452,755 | 45,854 | - | 498,609 |
| Accumulated Depreciation | (352,030) | (20,881) | - | (372,911) |
| Business-Type Activities Capital Assets, Net | <u>100,725</u> | <u>24,973</u> | <u>-</u> | <u>125,698</u> |
| Total Capital Assets, Net | <u>\$ 184,370,840</u> | <u>\$ 1,810,060</u> | <u>\$(3,563,575)</u> | <u>\$ 182,617,325</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 6 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activities as follows:

| | |
|------------------------------------|----------------------|
| Regular Programs | \$ 6,934,899 |
| Special Programs | 13,157 |
| Vocational Programs | 2,936 |
| Other Instructional Programs | 2,230 |
| Pupil Personnel Services | 388 |
| Instructional Staff Services | 5,692 |
| Administrative Services | 4,561 |
| Pupil Health Services | 136 |
| Business Services | 3,584 |
| Operation and Maintenance of Plant | 1,133,732 |
| Student Transportation Services | 1,258,035 |
| Central and Other Support Services | 754,810 |
| Student Activities and Athletics | 144,306 |
| | <u>\$ 10,258,466</u> |

NOTE 7 LONG-TERM DEBT

Descriptions of debt outstanding as of June 30, 2019, are as follows:

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.

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 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%.

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%.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 7 LONG-TERM DEBT (CONTINUED)

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 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. On September 23, 2016, the School District entered into a rate modification agreement to reduce the interest rate from 3.11% to 1.99% per annum through the final maturity on September 1, 2027.

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 life 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 life 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 life of the new debt.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 7 LONG-TERM DEBT (CONTINUED)

General Obligation Bonds - Series of 2015

On August 26, 2015, the School District issued \$8,640,000 General Obligation Bonds, Series of 2015. Proceeds of this bond issue will be used to advance refund a portion of 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 2024 at varying interest rates. The refunding resulted in an economic gain of \$1,141,000. 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 \$1,239,007. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

General Obligation Bonds - Series A of 2015

On October 8, 2015, the School District issued \$6,163,000 General Obligation Bonds, Series A of 2015. Proceeds of this bond issue will be used to refund the School District's outstanding General Obligation Bonds, Series A of 2010, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2019 at varying interest rates. The refunding resulted in an economic gain of \$49,654. 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 \$57,248. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

General Obligation Bonds - Series of 2016

On June 22, 2016, the School District issued \$9,500,000 General Obligation Bonds, Series of 2016. Proceeds of this bond issue will be used to advance refund the School District's outstanding General Obligation Bonds, Series of 2008, 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 \$977,943. 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 \$1,339,306. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

General Obligation Bonds - Series A of 2016

On August 18, 2016, the School District issued \$5,765,000 General Obligation Bonds, Series A of 2016. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series of 2011 and Series A of 2011, 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 \$294,680. 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 \$92,775. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

General Obligation Bonds - Series of 2017

On January 12, 2017, the School District issued \$7,270,000 General Obligation Bonds, Series of 2017. Proceeds of this bond issue will be used to advance refund a portion of the School District's outstanding General Obligation Bonds, Series of 2008, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2029 at varying interest rates. The refunding resulted in an economic gain of \$802,873. 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 \$431,995.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 7 LONG-TERM DEBT (CONTINUED)

This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

General Obligation Bonds - Series A of 2017

On June 20, 2017, the School District issued \$1,870,000 General Obligation Bonds, Series A of 2017. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bonds, Series A of 2012, and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2031 at varying interest rates. The refunding resulted in an economic gain of \$125,250. 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 \$6,271. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

General Obligation Bonds - Series AA of 2017

On June 20, 2017, the School District issued \$68,235,000 General Obligation Bonds, Series AA of 2017. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Note, Series of 2007, advance refund a portion of the School District's outstanding General Obligation Bond, Series A of 2007 and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2031 at varying interest rates. The refunding resulted in an economic gain of \$11,347,310. 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 \$1,903,959. This amount is included in deferred outflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

General Obligation Bonds - Series AAA of 2017

On December 1, 2017, the School District issued \$16,085,000 General Obligation Bonds, Series AAA of 2017. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Note, Series of 2008 and to pay the costs in connection with the issuance of the bonds. The bonds mature in 2031 at varying interest rates. The refunding resulted in an economic gain of \$2,677,545. 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 \$324,062. This amount is included in deferred inflows of resources in the Statement of Net Position and will be amortized over the life of the new debt.

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

| Year Ending June 30, | Principal | Interest | Totals |
|-------------------------|-----------------------|----------------------|-----------------------|
| 2020 | \$ 10,548,096 | \$ 2,507,622 | \$ 13,055,718 |
| 2021 | 10,989,690 | 2,272,989 | 13,262,679 |
| 2022 | 11,432,054 | 2,061,579 | 13,493,633 |
| 2023 | 11,843,878 | 1,729,586 | 13,573,464 |
| 2024 | 12,274,241 | 1,565,908 | 13,840,149 |
| 2025 to 2029 | 68,934,114 | 3,889,406 | 72,823,520 |
| 2030 to 2034 | 15,945,254 | 58,961 | 16,004,215 |
| 2035 to 2039 | 25,000 | 1,406 | 26,406 |
| 2040 | 5,000 | - | 5,000 |
| | <u>\$ 141,997,327</u> | <u>\$ 14,087,457</u> | <u>\$ 156,084,784</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 7 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. 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 | \$ 8,300,694 |
| Accumulated Depreciation | <u>(4,834,838)</u> |
| | <u>\$ 3,465,856</u> |

The computer equipment acquired under capital leases is included in furniture and equipment in Note 6.

The future minimum lease obligations and the net present value of minimum lease payments as of June 30, 2019, are as follows:

| Year Ending June 30, | Amount |
|---|---------------------|
| 2020 | \$ 1,267,695 |
| 2021 | 880,215 |
| 2022 | 456,212 |
| Amount Representing Interest | (29,461) |
| Present Value of Minimum Lease Payments | <u>\$ 2,574,661</u> |

Debt Payments

Payments on bonds, notes and leases are made by the General Fund. The vested and other employee benefits will be liquidated by the Governmental and Proprietary Funds. The School District currently does not have any bonds, notes or leases in the business-type activities.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 8 CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2019, was as follows:

| | Balance July 1, 2018 | Additions | Reductions | Balances June 30, 2019 | Due Within One Year |
|-------------------------------------|-------------------------|---------------------|------------------------|---------------------------|------------------------|
| Governmental Activities | | | | | |
| General Obligation Notes: | | | | | |
| Series of 1999 | \$ 500,000 | \$ - | \$ (500,000) | \$ - | \$ - |
| Series of 2006 | 431,124 | - | (23,634) | 407,490 | 27,992 |
| Total General Obligation Notes | <u>931,124</u> | <u>-</u> | <u>(523,634)</u> | <u>407,490</u> | <u>27,992</u> |
| General Obligation Bonds: | | | | | |
| Series A 2010 QSCB | 787,816 | - | (62,843) | 724,973 | 75,938 |
| Series D 2011 QZAB | 361,498 | - | (23,865) | 337,633 | 29,167 |
| Series 2012 | 735,000 | - | (735,000) | - | - |
| Series 2013 | 6,990,000 | - | (150,000) | 6,840,000 | 5,000 |
| Series 2014 | 11,617,231 | - | (3,341,231) | 8,276,000 | 3,470,000 |
| Series 2014A | 8,310,000 | - | (5,000) | 8,305,000 | 5,000 |
| Series 2014AA | 7,120,000 | - | (250,000) | 6,870,000 | 150,000 |
| Series 2015 | 7,800,000 | - | (195,000) | 7,605,000 | 1,095,000 |
| Series 2015A | 1,588,000 | - | (1,588,000) | - | - |
| Series 2016 | 9,175,000 | - | (135,000) | 9,040,000 | 145,000 |
| Series 2016A | 4,125,000 | - | (810,000) | 3,315,000 | 850,000 |
| Series 2017 | 7,140,000 | - | (70,000) | 7,070,000 | 70,000 |
| Series 2017A | 1,860,000 | - | (95,000) | 1,765,000 | 105,000 |
| Series 2017AA | 67,730,000 | - | (2,370,000) | 65,360,000 | 4,515,000 |
| Series 2017AAA | 16,085,000 | - | (5,000) | 16,080,000 | 5,000 |
| Total General Obligation Bonds | <u>151,424,545</u> | <u>-</u> | <u>(9,835,939)</u> | <u>141,588,606</u> | <u>10,520,104</u> |
| Deferred amounts | | | | | |
| Insurance premiums | 10,456,793 | - | (1,914,209) | 8,542,584 | - |
| Total General Obligation Bonds, Net | <u>161,881,338</u> | <u>-</u> | <u>(11,750,148)</u> | <u>150,131,190</u> | <u>10,520,104</u> |
| Other | | | | | |
| Capital Leases | 2,174,297 | 1,830,545 | (1,430,181) | 2,574,661 | 1,247,608 |
| Accrued Compensated Absences | 6,080,353 | 745,229 | - | 6,825,582 | - |
| Net Pension Liability | 225,305,000 | - | (12,780,024) | 212,524,976 | - |
| Other Postemployment Benefits | 37,897,411 | 1,842,257 | - | 39,739,668 | - |
| Total Other | <u>271,457,061</u> | <u>4,418,031</u> | <u>(14,210,205)</u> | <u>261,664,887</u> | <u>1,247,608</u> |
| Total Governmental Activities | <u>\$ 434,269,523</u> | <u>\$ 4,418,031</u> | <u>\$ (26,483,987)</u> | <u>\$ 412,203,567</u> | <u>\$ 11,795,704</u> |
| Business-Type Activities | | | | | |
| Accrued Compensated Absences | \$ 228,629 | \$ 22,830 | \$ - | \$ 251,459 | \$ - |
| Net Pension Liability | 4,598,000 | 628,024 | - | 5,226,024 | - |
| Other Postemployment Benefits | 602,467 | 77,903 | - | 680,370 | - |
| Total Business-Type Activities | <u>\$ 5,429,096</u> | <u>\$ 728,757</u> | <u>\$ -</u> | <u>\$ 6,157,853</u> | <u>\$ -</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 9 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, 2019, deferred inflow of resources consisted of delinquent taxes receivable of \$11,610,863.

NOTE 10 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.

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 10 PENSION PLAN (CONTINUED)

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.
- 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, 2019, was 33.03% of covered payroll (31.10% for 2018), 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 \$21,432,525 for the year ended June 30, 2019.

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

At June 30, 2019, the School District reported a liability of \$217,751,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2017 to June 30, 2018.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 10 PENSION PLAN (CONTINUED)

The School's proportion of the net pension liability was calculated utilizing the employer's reported covered payroll as a percentage of the collective covered payroll of all members of PSERS. At June 30, 2018, the School's proportion was 0.4536 percent, which was a decrease of 0.0119 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the School District recognized pension expense of \$25,092,525. At June 30, 2019, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Governmental Activities | | |
| Difference Between Expected and Actual Experience | \$ 1,711,928 | \$ 3,289,120 |
| Changes in Assumptions | 3,959,632 | - |
| <hr/> | | |
| Net Difference Between Projected and Actual | | |
| Investment Earnings | 1,041,392 | - |
| Changes in Proportions | 3,685,352 | 12,684,096 |
| Contributions Subsequent to the Measurement Date | 20,918,144 | - |
| | <u>\$ 31,316,448</u> | <u>\$ 15,973,216</u> |
| | | |
| Business-Type Activities | | |
| Difference Between Expected and Actual Experience | \$ 42,072 | \$ 80,880 |
| Changes in Assumptions | 97,368 | - |
| <hr/> | | |
| Net Difference Between Projected and Actual | | |
| Investment Earnings | 25,608 | - |
| Changes in Proportions | 90,648 | 311,904 |
| Contributions Subsequent to the Measurement Date | 514,381 | - |
| | <u>\$ 770,077</u> | <u>\$ 392,784</u> |

The \$21,432,525 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, 2018. 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 | Business-Type Activities |
|-------------------------|----------------------------|-----------------------------|
| 2020 | \$ 4,078,704 | \$ 100,296 |
| 2021 | (1,662,128) | (40,872) |
| 2022 | (6,266,896) | (154,104) |
| 2023 | (1,724,592) | (42,408) |
| | <u>\$ (5,574,912)</u> | <u>\$ (137,088)</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 10 PENSION PLAN (CONTINUED)

Actuarial Assumptions - The total pension liability as of June 30, 2019, was determined by rolling forward the System's total pension liability as of the June 30, 2017 actuarial valuation to June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal level % of pay
- Investment return - 7.25%, includes inflation at 2.75%
- Salary increases - Effective average of 5.00%, which reflects an allowance for inflation of 2.75% and real wage growth and merit or seniority increases of 2.25%
- Mortality rates were based on the RP-2014 Mortality Tables (male and female) adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The Plan did not include an assumption for projected ad hoc postemployment benefit changes as they are not considered to be substantively automatic.

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

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the 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.

Plan Assets

The PSER's policy in regard to allocation of invested plan assets is established and may be amended by the PSERS's Board of Trustees. 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>Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|-------------------------|-------------------|---|
| Global public equity | 20% | 5.2% |
| Fixed income | 36% | 2.2% |
| Commodities | 8% | 3.2% |
| Absolute return | 10% | 3.5% |
| Risk parity | 10% | 3.9% |
| Infrastructure/MLPs | 8% | 5.2% |
| Real estate | 10% | 4.2% |
| Alternative Investments | 15% | 6.7% |
| Cash | 3% | 0.4% |
| Financing (LIBOR) | (20%) | 0.9% |
| | <u>100%</u> | |

For the year ended June 30, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.3%.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 10 PENSION PLAN (CONTINUED)

Discount Rate - The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the 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 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

| | 1% Decrease 6.25% | Current Discount Rate 7.25% | 1% Increase 8.25% |
|--|-------------------------|-----------------------------------|-------------------------|
| School District's Proportionate Share of the Net Pension Liability | <u>\$ 269,918,000</u> | <u>\$ 217,751,000</u> | <u>\$ 173,642,000</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 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS

Health Insurance Premium Assistance Program

PSERS provides a Health Insurance Premium Assistance Program (Premium Assistance) for all eligible annuitants who qualify and elect to participate. Under this program, employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible annuitants are entitled to receive Premium Assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium.

Premium Assistance Eligibility Criteria

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

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2018 there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions

The School's contractually required contribution rate for fiscal year ended June 30, 2019 was 0.78% 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 OPEB plan from the School were \$507,000 for the year ended June 30, 2019.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows or Resources Related to OPEB:

At June 30, 2019, the School reported a liability of \$9,457,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2017 to June 30, 2018. The School's proportion of the net OPEB 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, 2019, the School's proportion was 0.4536 percent, which was an decrease of 0.0119 percent from its proportion measured as of June 30, 2018.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

For the year ended June 30, 2019, the School recognized OPEB expense of \$7,379. At June 30, 2019, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Governmental Activities | | |
| Difference Between Expected and Actual Experience | \$ 56,608 | \$ - |
| Changes in Assumptions | 146,400 | 349,408 |
| Net Difference Between Projected and Actual | | |
| Investment Earnings | 15,616 | - |
| Changes in Proportions | - | 698,816 |
| Contributions Subsequent to the Measurement Date | 175,074 | - |
| | <u>\$ 393,698</u> | <u>\$ 1,048,224</u> |
| Business-Type Activities | | |
| Difference Between Expected and Actual Experience | \$ 1,392 | \$ - |
| Changes in Assumptions | 3,600 | 8,592 |
| Net Difference Between Projected and Actual | | |
| Investment Earnings | 384 | - |
| Changes in Proportions | - | 17,184 |
| Contributions Subsequent to the Measurement Date | 4,305 | - |
| | <u>\$ 9,681</u> | <u>\$ 25,776</u> |

\$179,379 reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending June 30, | Governmental Activities | Business-Type Activities |
|-------------------------|----------------------------|-----------------------------|
| 2020 | \$ (206,912) | \$ (5,088) |
| 2021 | (206,912) | (5,088) |
| 2022 | (205,936) | (5,064) |
| 2023 | (207,888) | (5,112) |
| 2024 | (34,160) | (840) |
| Thereafter | 32,208 | 792 |
| | <u>\$ (829,600)</u> | <u>\$ (20,400)</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

Actuarial Assumptions

The total OPEB liability as of June 30, 2018 was determined by rolling forward the PSERS' total OPEB liability as of the June 30, 2017 actuarial valuation to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % of pay.
- Investment return – 2.98% - S&P 20 Year Municipal Bond Rate.
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit and seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Participation rate:
 - Eligible retirees will elect to participate pre age 65 at 50%.
 - Eligible retirees will elect to participate post age 65 at 70%.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2016 determined the employer contribution rate for fiscal year 2018.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Under the Program, as defined in the retirement code employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.

| <u>Asset Class</u> | <u>Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|------------------------|-------------------|---|
| Cash | 6.9% | 0.3% |
| US Core Fixed Income | 92.8% | 1.2% |
| Non-US Developed Fixed | 1.3% | 0.4% |
| | <u>100%</u> | |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

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, 2018.

Discount rate

The discount rate used to measure the total OPEB liability was 2.98%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date.

The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 2.98% which represents the S&P 20 year Municipal Bond Rate at June 30, 2019, was applied to all projected benefit payments to measure total OPEB liability.

Sensitivity of the PSERS Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2018, retirees' Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. As of June 30, 2017, 93,380 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2017, 1,077 members were receiving less than the maximum amount allowed of \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents the District's net OPEB liability for June 30, 2018, calculated using current Healthcare cost trends as well as what the School's net OPEB liability would be if its health cost trends were 1-percentage point lower or 1-percentage higher than the current rate:

| | 1% Decrease (Between 4% to 6.75%) | Current Trend Rate (Between 5% to 7.75%) | 1% Increase (Between 6% to 8.75%) |
|---|---|---|---|
| The School's proportionate share of net OPEB liability | <u>\$ 9,455,000</u> | <u>\$ 9,457,000</u> | <u>\$ 9,459,000</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

Sensitivity of the School's Net OPEB Liability to Changes in the Discount Rate.

The following presents the net OPEB liability of the School, as well as what the School's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.98 percent) or higher (3.98 percent) than the current discount rate:

| | 1% Decrease | Current Rates 2.98% | 1% Increase |
|---------------------------------|----------------|------------------------|----------------|
| The School's net OPEB liability | \$ 10,755,000 | \$ 9,457,000 | \$ 8,380,000 |

OPEB plan fiduciary net position.

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

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN

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.

Plan Membership

At July 1, 2018, plan membership consisted of the following:

| | |
|---------------------|-------|
| Active Plan Members | 1,229 |
| Retired Members | 61 |
| | 1,290 |

Funding Policy and Funding Status

The plan is an unfunded plan with no assets accumulated in a trust. Contributions to the plan are equal to benefit payments. For the year ending June 30, 2019 benefit payments paid as they came due were \$1,032,654.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (CONTINUED)

Benefits Provided

The District's retired employees are allowed to continue coverage for themselves and their dependents in the employer's group health plan until the retired employee is eligible for Medicare or becomes eligible for other group health coverage. In order to obtain coverage, retired employees must provide payment equal to the full premium rate.

In addition, for those administration who reach 20 years of service with the District or ten years as Administrator with the District, the District will pay the full premium toward medical, prescription drug, dental, and vision coverage for the member.

Assumptions

The following assumptions and actuarial methods and calculation were used:

Interest Rate – 2.98% Based on S&P Municipal Bond 20 Year High Grade Rate at July 1, 2018.

Salary – An assumption for salary increases is used only for spreading contributions over future pay under the entry age normal cost method. For this purpose, salary increases are composed of a 2.5% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75 to 0%.

Withdrawal – Rates of withdrawal vary by age, gender and years of service. Sample rates for employees with more than 10 years of service are shown below. Rates for new employees start at 22.9% for both men and women and decrease with age and service.

| Age | Male Rate | Female Rate | Age | Male Rate | Female Rate |
|-----|-----------|-------------|-----|-----------|-------------|
| 25 | 2.57% | 5.02% | 45 | 1.37% | 1.65% |
| 30 | 2.57% | 4.02% | 50 | 1.92% | 2.06% |
| 35 | 1.50% | 2.85% | 55 | 3.38% | 3.11% |
| 40 | 1.34% | 1.60% | 60 | 5.57% | 6.40% |

Mortality – Separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined pension plan actuarial valuation. Incorporated into that are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.

Disability – No disability was assumed.

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

Percentage of Eligible Retirees Electing Coverage in the Plan – 100% of employees eligible for subsidy and 75% of employees not eligible for subsidy are assumed to elect coverage. 100% of Administrators eligible for Life Insurance are assumed to elect it.

Percentage Married at Retirement – 25% of employees are assumed to be married and have a spouse covered by the plan at retirement. Non-spouse dependents are deemed to be immaterial.

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

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (CONTINUED)

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

Life Insurance – It is assumed that the annual cost to provide life insurance varies by age. The assumed cost is equal to the amount of coverage times the applicable mortality factor contained in the valuation mortality table.

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

Health Care Cost Trend Rate – 6.0% in 2018, and 5.5% in 2019 through 2021. Rates gradually decrease from 5.4% in 2022 to 3.8% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.

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

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

Participant Data – Based on census information as of January 2019. Due to the timing of school district turnover, the data is believed to be representative of the population for the 2018-2019 school year.

Changes in Assumptions - In the 2018 actuarial valuation, the discount rate changed from 3.13% to 2.98%. The trend assumption was updated.

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

The following presents the total OPEB liability of the School, as well as what the School's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.98 percent) or 1-percentage-point higher (3.98 percent) than the current discount rate:

| | 1% Decrease | Current Rates 2.98% | 1% Increase |
|---------------------------------|----------------|------------------------|----------------|
| The School's net OPEB liability | \$ 33,386,002 | \$ 30,963,038 | \$ 28,654,087 |

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (CONTINUED)

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

The following presents the total OPEB liability of the School, as well as what the School's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1- percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

| | 1% Decrease (Between 4% to 6.75%) | Current Trend Rate (Between 5% to 7.75%) | 1% Increase (Between 6% to 8.75%) |
|---|---|---|---|
| The School's proportionate share of net OPEB liability | <u>\$ 27,284,512</u> | <u>\$ 30,963,038</u> | <u>\$ 35,311,178</u> |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2019, the School recognized OPEB expense of \$254,000. At June 30, 2018, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Governmental Activities | | |
| Difference Between Expected and Actual Experience | \$ 252,092 | \$ - |
| Changes in Assumptions | 1,133,058 | - |
| Contributions Subsequent to the Measurement Date | 755,642 | - |
| | <u>\$ 2,140,792</u> | <u>\$ -</u> |
| Business-Type Activities | | |
| Difference Between Expected and Actual Experience | \$ 998 | \$ - |
| Changes in Assumptions | 83,509 | - |
| | <u>\$ 84,507</u> | <u>\$ -</u> |

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2019

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS – SINGLE EMPLOYER PLAN (CONTINUED)

\$755,642 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending June 30, | Governmental Activities | Business-Type Activities |
|-------------------------|----------------------------|-----------------------------|
| 2020 | \$ 150,830 | \$ 9,361 |
| 2021 | 150,830 | 9,361 |
| 2022 | 150,830 | 9,361 |
| 2023 | 150,830 | 9,361 |
| 2024 | 150,830 | 9,361 |
| Thereafter | <u>631,000</u> | <u>37,702</u> |
| | <u>\$ 1,385,150</u> | <u>\$ 84,507</u> |

NOTE 13 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.

NOTE 14 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 2018-2019 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, 2019.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2019

NOTE 15 FUND BALANCES

As of June 30, 2019, fund balances are composed of the following:

| | <u>General Fund</u> | <u>Capital Projects Fund</u> | <u>Special Revenue Fund</u> | <u>Total Governmental Funds</u> |
|-----------------------------|----------------------------|----------------------------------|---------------------------------|---|
| Nonspendable | | | | |
| Prepaid Expenses | \$ 443,407 | \$ - | \$ - | \$ 443,407 |
| Restricted | | | | |
| Capital Projects | - | 20,735,337 | - | 20,735,337 |
| Student Activities | - | - | 259,667 | 259,667 |
| Committed | | | | |
| Future Retirement Benefits | 18,545,532 | - | - | 18,545,532 |
| Future Healthcare Costs | 6,000,000 | - | - | 6,000,000 |
| Assigned | | | | |
| Capital Projects | 5,700,000 | - | - | 5,700,000 |
| Student Athletics | 21,924 | - | - | 21,924 |
| Future Budget Expenditures | 8,488,285 | - | - | 8,488,285 |
| Future Educational Programs | 4,000,000 | - | - | 4,000,000 |
| Unassigned | 3,162,340 | - | - | 3,162,340 |
| Total Fund Balance | <u>\$46,361,488</u> | <u>\$20,735,337</u> | <u>\$ 259,667</u> | <u>\$67,356,492</u> |

NOTE 14 PRIOR PERIOD RESTATEMENT

For the government-wide governmental activities, beginning net position was restated to account for a capital lease not included in prior year. The net effect of recording and capitalizing the lease was an increase to net position of \$106,652.

NOTE 15 SUBSEQUENT EVENTS

On September 23, 2019, the District issued General Obligation Bonds, Series of 2019 in the amount of \$8,170,000 to refund the 2014A Bonds.

The District has evaluated all subsequent events through December 19, 2019, the date the financial statements were available to be issued.

REQUIRED
SUPPLEMENTARY
INFORMATION

EAST STROUDSBURG AREA SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2019

| | Budgeted Amounts | | Actual Budget Basis | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|---------------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Local sources | \$ 103,944,735 | \$ 103,944,735 | \$ 106,421,201 | \$ 2,476,466 |
| State sources | 44,087,591 | 44,087,591 | 46,836,049 | 2,748,458 |
| Federal sources | 3,914,602 | 3,914,602 | 4,212,248 | 297,646 |
| Total Revenues | <u>151,946,928</u> | <u>151,946,928</u> | <u>157,469,498</u> | <u>5,522,570</u> |
| Expenditures | | | | |
| Regular Programs | 56,762,988 | 56,517,086 | 58,778,485 | (2,261,399) |
| Special Programs | 24,279,491 | 24,255,669 | 25,835,053 | (1,579,384) |
| Vocational Programs | 2,791,738 | 2,790,346 | 2,590,904 | 199,382 |
| Other Instructional Programs | 1,551,012 | 1,579,754 | 1,602,744 | (22,990) |
| Pupil Personnel Services | 5,697,943 | 5,689,535 | 6,132,130 | (442,585) |
| Instructional Staff Services | 2,583,706 | 2,724,750 | 2,776,850 | (51,900) |
| Administrative Services | 6,928,407 | 6,990,477 | 7,600,807 | (610,330) |
| Pupil Health Services | 1,913,892 | 1,910,782 | 1,940,405 | (29,643) |
| Business Services | 1,467,379 | 1,467,378 | 1,520,748 | (53,370) |
| Operation and Maintenance of Plant | 14,372,813 | 14,367,488 | 14,429,687 | (62,199) |
| Student Transportation Services | 12,546,867 | 12,538,731 | 13,511,375 | (972,644) |
| Central and Other Support Services | 4,888,655 | 4,952,148 | 5,114,307 | (162,159) |
| Student Activities and Athletics | 2,132,454 | 2,128,220 | 2,767,412 | (639,192) |
| Community Services | 78,666 | 78,666 | 133,455 | (54,789) |
| Refund of Prior Year Revenues | 550,000 | 550,000 | 506,479 | 43,521 |
| Debt Service | 17,251,464 | 17,250,570 | 17,239,279 | 11,291 |
| Total Expenditures | <u>155,797,475</u> | <u>155,791,580</u> | <u>162,479,980</u> | <u>(6,688,400)</u> |
| Other Financing Sources (Uses): | | | | |
| Note proceeds | - | - | 1,830,545 | 1,830,545 |
| Proceeds of capital asset sales | 1,258,050 | 1,258,050 | 2,417,077 | 1,159,027 |
| Proceeds from bond issuance | 1,830,365 | 1,830,365 | - | (1,830,365) |
| Total Other Financing Sources (Uses) | <u>3,088,415</u> | <u>3,088,415</u> | <u>4,247,622</u> | <u>1,159,207</u> |
| Net Change In Fund Balance | <u>(762,132)</u> | <u>(756,237)</u> | <u>(762,860)</u> | <u>(6,623)</u> |
| Fund Balance at Beginning of Year | <u>47,124,348</u> | <u>47,124,348</u> | <u>47,124,348</u> | <u>-</u> |
| Fund Balance at End of Year | <u>\$ 46,362,216</u> | <u>\$ 46,368,111</u> | <u>\$ 46,361,488</u> | <u>\$ (6,623)</u> |

See accompanying notes to the budgetary comparison schedule.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 NOTES TO THE BUDGETARY COMPARISON SCHEDULE
 YEAR ENDED JUNE 30, 2019

NOTE 1 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 2018-2019 budget transfers.

NOTE 2 COMPLIANCE

Excess of Expenditures Over Appropriations

| | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess %</u> |
|------------------------------------|----------------------|---------------------|-----------------|
| <u>General Fund:</u> | | | |
| Regular Programs | 56,517,086 | 58,778,485 | 9.85% |
| Special Programs | 24,255,669 | 25,835,053 | 6.11% |
| Other Instructional Programs | 1,579,754 | 1,602,744 | 1.43% |
| Pupil Personnel Services | 5,689,535 | 6,132,130 | 7.22% |
| Instructional Staff Services | 2,724,750 | 2,776,650 | 1.87% |
| Administrative Services | 6,990,477 | 7,600,807 | 8.03% |
| Pupil Health Services | 1,910,762 | 1,940,405 | 1.53% |
| Business Services | 1,467,378 | 1,520,748 | 3.51% |
| Operation and Maintenance of Plant | 14,367,488 | 14,429,687 | 0.43% |
| Student Transportation Services | 12,538,731 | 13,511,375 | 7.20% |
| Central and Other Support Services | 4,952,148 | 5,114,307 | 3.17% |
| Student Activities and Athletics | 2,128,220 | 2,767,412 | 23.10% |
| Community Services | 78,666 | 133,455 | 41.05% |

Funds sufficient to provide for the excess expenditures were made available from other functions within the fund and other financing sources.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 YEARS*

| | Measurement Date | | | |
|--|------------------|----------------|----------------|----------------|
| | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
| District's proportion of the net pension liability | 0.4536% | 0.4655% | 0.4979% | 0.4816% |
| District's proportionate share of the net pension liability | \$ 217,751,000 | \$ 229,903,000 | \$ 246,743,000 | \$ 208,606,000 |
| District's covered payroll | \$ 61,803,727 | \$ 61,975,884 | \$ 64,481,384 | \$ 61,968,592 |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | 352.33% | 370.96% | 382.66% | 336.63% |
| Plan fiduciary net position as a percentage of the total pension liability | 54.00% | 51.84% | 50.14% | 54.36% |

* This schedule is intended to illustrate information for 10 years. However, until a 10 year trend is compiled, the School is presenting information for those years for which information is available.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
 LAST 10 YEARS*

| | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
|--|----------------|---------------|---------------|---------------|---------------|
| Contractually required contribution: | \$ 19,248,000 | \$ 19,218,000 | \$ 17,831,000 | \$ 15,775,000 | \$ 12,435,000 |
| Contributions in relation to the contractually required contribution | 21,432,525 | 19,218,000 | 17,831,000 | 15,775,000 | 12,435,000 |
| Contribution deficiency (excess) | \$ (2,184,525) | \$ - | \$ - | \$ - | \$ - |
| District's covered payroll | 64,883,727 | 61,803,727 | 61,975,884 | 64,481,384 | 61,968,592 |
| Contributions as a percentage of covered payroll | 33.03% | 31.10% | 28.77% | 24.46% | 20.07% |

* This schedule is intended to illustrate information for 10 years. However, until a 10 year trend is compiled, the School is presenting information for those years for which information is available.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
RETIREES HEALTH PLAN
LAST 10 YEARS

| | <u>Measurement Date</u> | |
|--|-------------------------|----------------------|
| | <u>2019</u> | <u>2018</u> |
| Total OPEB liability | | |
| Service cost | \$ 1,727,780 | \$ 1,644,481 |
| Interest | 944,768 | 680,070 |
| Changes of assumptions | 28,867 | 1,454,840 |
| Differences between expected and actual experience | 278,399 | - |
| Benefit payments | <u>(1,032,654)</u> | <u>(940,582)</u> |
| Net change in total OPEB liability | 1,947,160 | 2,838,809 |
| Total OPEB liability - beginning | <u>29,015,878</u> | <u>26,177,069</u> |
| <hr/> | | |
| Total OPEB liability - ending | <u>\$ 30,963,038</u> | <u>\$ 29,015,878</u> |
| Covered payroll | \$ 57,904,669 | \$ 58,055,233 |
| District's total OPEB liability as a percentage of covered payroll | 53.47% | 49.98% |

Changes of Assumptions

- The discount rate changed from 3.13% to 2.98% in 2019

* This schedule is intended to illustrate information for 10 years. However, until a 10 year trend is compiled, the School is presenting information for those years for which information is available.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY - PSERS PLAN
 *LAST 10 YEARS

| | Measurement Date | |
|---|------------------|---------------|
| | 2018 | 2017 |
| District's proportion of the net OPEB liability | 0.4536% | 0.4655% |
| District's proportionate share of the net OPEB liability | \$ 9,457,000 | \$ 9,484,000 |
| District's covered payroll | \$ 61,803,727 | \$ 61,975,884 |
| District's proportionate share of the net OPEB liability as a percentage of its covered payroll | 15.30% | 15.30% |
| Plan fiduciary net position as a percentage of the total OPEB liability | 5.56% | 5.73% |

* This schedule is intended to illustrate information for 10 years. However, until a 10 year trend is compiled, the School is presenting information for those years for which information is available.

EAST STROUDSBURG AREA SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS - PSERS PLAN
 *LAST 10 YEARS

| | June 30, 2019 | June 30, 2018 |
|--|---------------|---------------|
| Contractually determined contribution | \$ 507,000 | \$ 503,000 |
| Contributions in relation to the contractually determined contribution | 507,000 | 503,000 |
| Contribution deficiency (excess) | \$ - | \$ - |
| Covered payroll | \$ 64,883,727 | \$ 61,803,727 |
| Contributions as a percentage of covered payroll | 0.78% | 0.81% |

* This schedule is intended to illustrate information for 10 years. However, until a 10 year trend is compiled, the School is presenting information for those years for which information is available.

SINGLE
AUDIT
SUPPLEMENT



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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*

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Stroudsburg Area School District ("the District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 19, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

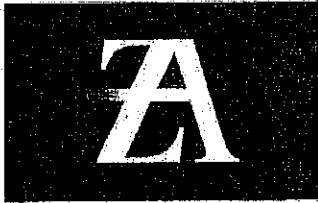
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601

www.zallic.org



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

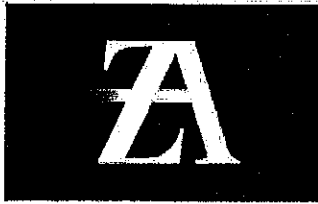
Purpose of this Report

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.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
December 19, 2019



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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

Independent Auditor's Report

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 (District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, the 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, 2019.



Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Report on Internal Control Over Compliance

Management of the 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 District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 purposes 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.

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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania
December 19, 2019

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

| Federal Grantor/Pass-Through Grantor/Program Title | Source Number | Pass-Through Grantor's Number | Grant Period | Total Received For The Year | Accrued (Unearned) Revenue at 7/1/2018 | Revenue Recognized | Expenditures | Accrued (Unearned) Revenue at 6/30/2019 | Passed Through to Subrecipients |
|--|-----------------|-------------------------------|------------------|-----------------------------|--|--------------------|--------------|---|---------------------------------|
| U.S. Department of Education Impact Aid | Direct 84-041 | N/A | 7/1/18-6/30/19 | \$ 562,916 | \$ - | \$ 562,916 | \$ 562,916 | \$ - | \$ - |
| Passed Through Pennsylvania Department of Education: Title I Grants to Local Educational Agencies | Indirect 84-010 | 013-180129 | 7/1/17-9/30/18 | 515,747 | 185,027 | 360,720 | 330,720 | - | - |
| Title I Grants to Local Educational Agencies | Indirect 84-010 | 013-190129 | 7/1/18-9/30/19 | 1,545,739 | - | 1,507,143 | 1,907,143 | 361,404 | - |
| Total CFDA #84-010 | | | | 2,061,486 | 185,027 | 2,237,863 | 2,237,863 | 361,404 | - |
| Improving Teacher Quality State Grants | Indirect 84.367 | 020-180129 | 7/1/17-9/30/18 | 122,892 | 1,209 | 121,683 | 121,683 | - | - |
| Improving Teacher Quality State Grants | Indirect 84.367 | 020-190129 | 7/1/18-9/30/19 | 200,874 | - | 283,975 | 283,975 | 83,101 | - |
| Total CFDA #84.367 | | | | 323,766 | 1,209 | 405,658 | 405,658 | 83,101 | - |
| English Language Acquisition State Grants | Indirect 84.365 | 010-180129 | 7/1/17-9/30/18 | 18,625 | 2,462 | 16,164 | 16,164 | - | - |
| English Language Acquisition State Grants | Indirect 84.365 | 010-190129 | 7/1/18-9/30/19 | 10,914 | - | 16,970 | 16,970 | 5,056 | - |
| Total CFDA #84.365 | | | | 29,540 | 2,462 | 33,134 | 33,134 | 5,056 | - |
| Student Support and Academic Enrichment Program | Indirect 84.424 | 144-180129 | 7/1/17-9/30/18 | 30,034 | (12,013) | 42,047 | 42,047 | - | - |
| Student Support and Academic Enrichment Program | Indirect 84.424 | 144-190129 | 7/1/18-9/30/19 | 85,911 | - | 87,151 | 87,151 | 1,240 | - |
| Total CFDA #84.424 | | | | 115,945 | (12,013) | 129,198 | 129,198 | 1,240 | - |
| Passed Through the Colonial Intermediate Unit | Indirect 84-027 | N/A | 7/1/17-6/30/18 | 426,627 | 426,627 | - | - | - | - |
| Special Education - Grants to States | Indirect 84.027 | N/A | 7/1/18-6/30/19 | 447,686 | - | 1,072,895 | 1,072,895 | 625,210 | - |
| Special Education - Grants to States | Indirect 84.027 | N/A | 7/1/18-6/30/19 | 5,684 | - | 5,684 | 5,684 | - | - |
| Special Education - Grants to States | Indirect 84.027 | N/A | 7/1/18-6/30/19 | - | - | 6,805 | 6,805 | 6,805 | - |
| Special Education - Grants to States | Indirect 84.027 | N/A | 7/1/17-6/30/18 | 12,000 | 42,000 | - | - | - | - |
| Total Special Education Cluster | | | | 891,996 | 438,627 | 1,085,384 | 1,085,384 | 632,015 | - |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | | 3,985,849 | 615,312 | 4,454,153 | 4,454,153 | 1,083,816 | - |
| U.S. Department of Health and Human Services | Indirect 93.778 | N/A | 7/1/17-6/30/18 | 41,858 | 41,858 | - | - | - | - |
| Medical Assistance Program | Indirect 93.778 | N/A | 7/1/18-6/30/19 | 38,657 | - | 76,266 | 76,266 | 39,609 | - |
| Total Medicaid Cluster | | | | 78,515 | 41,858 | 76,266 | 76,266 | 39,609 | - |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | 78,515 | 41,858 | 76,266 | 76,266 | 39,609 | - |
| U.S. Department of Agriculture | Indirect 10.553 | N/A | 7/1/18-6/30/19 | 637,567 | 102,922 | 575,929 | 575,929 | 41,284 | - |
| School Breakfast Program | Indirect 10.553 | N/A | 7/1/18-6/30/19 | 1,905,963 | 299,700 | 1,717,541 | 1,717,541 | 111,278 | - |
| National School Lunch Program | Indirect 10.555 | N/A | 7/1/18-6/30/19 | 217,977 | (91,589) | 258,844 | 238,844 | (70,722) | - |
| National School Lunch Program | Indirect 10.555 | N/A | 7/1/17-6/30/18 | 2,761,507 | 311,033 | 2,532,314 | 2,532,314 | 81,840 | - |
| Total Child Nutrition Cluster | | | | - | (684) | 684 | 684 | - | - |
| State Administrative Expenses for Child Nutrition | Indirect 10.560 | N/A | 1/15/16-12/31/17 | 2,761,507 | 310,349 | 2,532,998 | 2,532,998 | 81,840 | - |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | | 2,761,507 | 310,349 | 2,532,998 | 2,532,998 | 81,840 | - |
| TOTAL FEDERAL AWARDS | | | | \$ 6,925,671 | \$ 967,519 | \$ 7,063,417 | \$ 7,063,417 | \$ 1,205,265 | \$ - |

* Program tested as major
The accompanying notes are an integral part of this schedule.

EAST STROUDSBURG AREA SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

NOTE A SCOPE OF THIS SCHEDULE

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 except as noted for the accounting of donated commodities in Note C. Revenues are recorded when measurable and available. Expenditures are recorded when incurred.

NOTE C NONMONETARY FEDERAL AWARDS – DONATED COMMODITIES

The Commonwealth of Pennsylvania distributes federal surplus food to institutions (schools, hospitals, and prisons) and to the needy. Expenditures reported in the schedule of expenditures of federal awards under CFDA #10.555 represent surplus food consumed by the District during the 2018-2019 fiscal year. The District has food commodities totaling \$70,722 in inventory as of June 30, 2019.

NOTE D ACCESS PROGRAM

The ACCESS Program is a medical assistance program that reimburses local educational agencies for direct eligible health-related services provided to enrolled special needs students. Reimbursements are federal source revenues but are classified as fee-for-service and are not considered federal financial assistance. The amount of ACCESS funding recognized for the year ended June 30, 2019 was \$686,037.

NOTE F ARRA PROGRAMS

The Qualified School Construction Bond Program ("QSCB") and Qualified Zone Academy Program ("QZAB") were authorized through the American Recovery and Reinvestment Tax Act ("ARRA"). These ARRA-funded programs are not covered by the single audit requirements and are not required to be included in the schedule of expenditures of federal awards ("SEFA") or in the determination of major programs. Federal subsidy reimbursements related to the QSCB and QZAB debt service payments are, therefore, not considered federal awards as it relates to the SEFA. The total amount of federal subsidy reimbursements received totaled \$80,492 for the year ended June 30, 2019.

NOTE F INDIRECT COST RATES

The School District has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

I. Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes ___ no X
- Significant deficiencies identified that are not considered to be material weakness(es)?
Yes ___ none reported X

Noncompliance material to financial statements noted? Yes ___ No X

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes ___ no X
- Significant deficiencies identified that are not considered to be material weakness(es)?
Yes ___ none reported X

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

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

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|--------------------------------|------------------------------------|
| 10.553, 10.555, 10.556, 10.559 | Child Nutrition Cluster |

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

Auditee qualified as low-risk auditee? Yes X no ___

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019

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

None to be reported.

III. Findings and questioned costs for federal awards.

None to be reported.

EAST STROUDSBURG AREA SCHOOL DISTRICT
SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019

No prior year findings were reported.

Blank

V. Items for Discussion

b. 2018-19 Annual Financial Report (AFR)

County : Monroe
AUN Number : 120452003
LEA Type : SD

LEA Name : East Stroudsburg Area SD
Address : 50 Vine St
East Stroudsburg , PA 18301

Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending
6/30/2019

Pennsylvania Department of Education

&

Office of Comptroller Operations

PDE-2056: Intermediate Unit

PDE-2057: School District, AVTS/CTC, Charter School,
and Special Program Jointure

CERTIFICATION: By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.



Chief School Administrator Signature

Date

OCT 31 2019



Board Secretary Signature

Date

OCT 31 2019

Diane Kelly

Contact Person

(570)424-8500

Contact Person Telephone Number

Ext :10121

diane-kelly@esasd.net

Contact Person E-mail Address

(570)420-8384

Contact Person Fax Number

Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2019

(Pursuant to PA School Code Section 218(b))

LEA Name : East Stroudsburg Area SD

AUN Number : 120452003

County : Monroe

Audit Certification Due:
12/31/2019

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: _____

Date

Auditing Firm:

Zelenkofske Axelrod LLC

Page 2

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

Chief School Administrator

Diane Kelly
Signature

OCT 31 2019

Date

Board Secretary

Dorinda L. Pord
Signature

OCT 31 2019

Date

Diane Kelly

Contact Person

diane-kelly@esasd.net

Contact Person E-mail Address

(570)424-8500

Contact Person Telephone Number

(570)420-8384

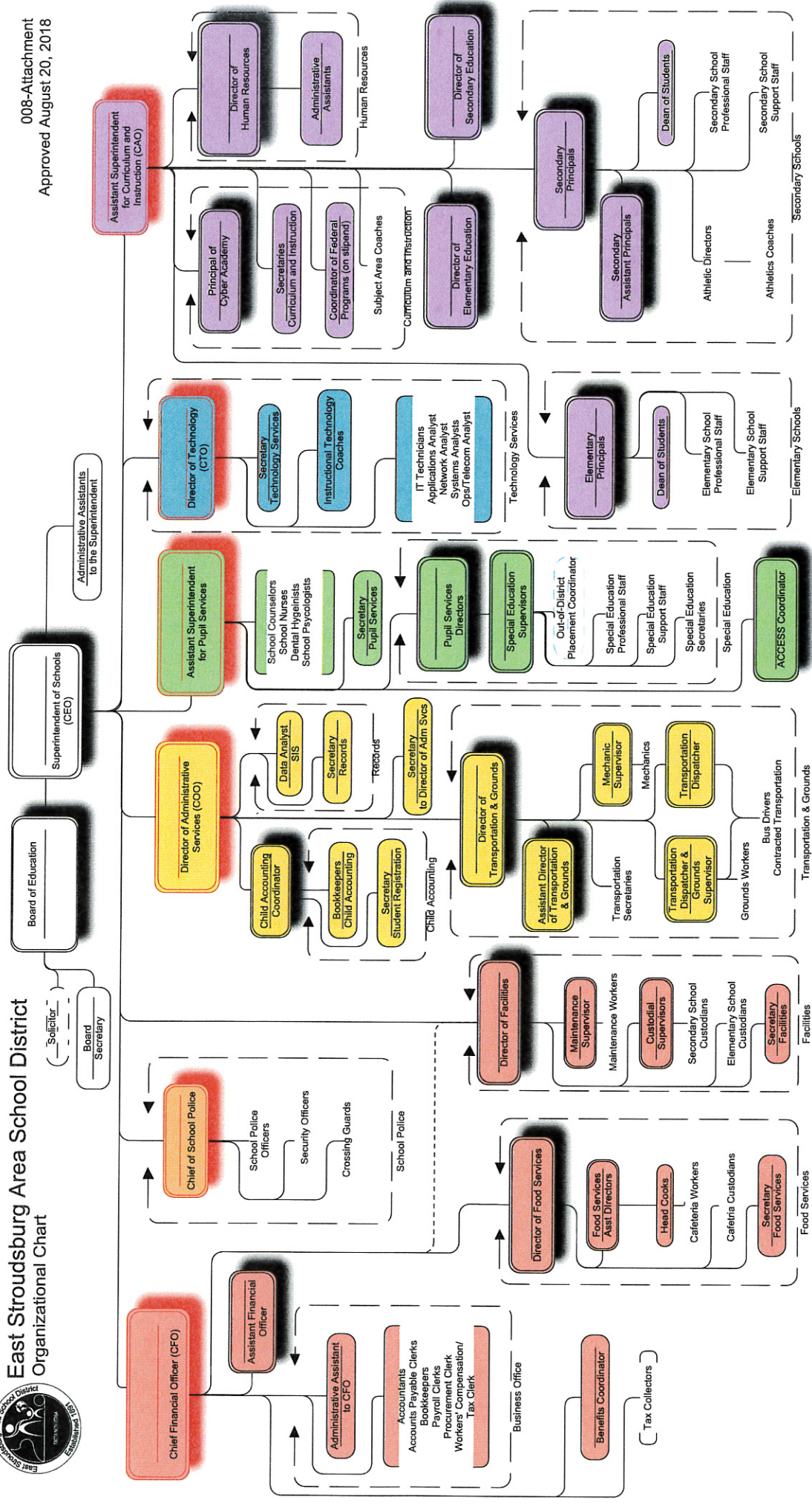
Contact Person Fax Number

Ext :10121



East Stroudsburg Area School District Organizational Chart

008-Attachment
Approved August 20, 2018



| <u>Val Number</u> | <u>Description</u> | <u>Justification</u> |
|-------------------|--|--|
| 16230 | REP Fund 51 - Net Position - Beginning of Fiscal Year must equal Prior Year AFR, Net Position - End of Year. Justifications to this error must fully explain the situation that prompted a fund balance restatement. "Auditor Adjustment" is not a sufficient justification. REP Fund 51 - Net Position - Beginning of Fiscal Year: \$-3,891,285.00 REP Fund 51, Prior Year AFR, Net Position - End of Year: \$-3,969,055.00 | There was an audit adjustment related to personnel done subsequently to the filing of the AFR. |
| 50470 | SESS - 2440 Nursing Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2440: \$6,942.20 Prior Year SESS Schedule 2440: \$0.00 | Contracted nursing services from IU #20 to cover Field Trips. This was due to a shortage of nursing staff. |

Amounts Expressed in Whole Dollars

| | | | | | |
|--|---------------------|-----------------------------|-----------------------------|----------------------------|------------------------|
| | <u>General Fund</u> | <u>Public Purpose Trust</u> | <u>Other Compt Approved</u> | <u>Athletic / Activity</u> | <u>Capital Reserve</u> |
| | (10) | (27) | (28) | (29) | (31) |

Assets And Deferred Outflows Of Resources

Assets

| | | | | | |
|---|------------|--|--|---------|--|
| 0100 Cash and Cash Equivalents | 21,295,741 | | | 241,050 | |
| 0110 Investments | 36,909,455 | | | 40,824 | |
| 0120 Taxes Receivable | 15,068,641 | | | | |
| 0130 Due From Other Funds | 8,116 | | | | |
| 0141 Due From Other Governments | 430 | | | | |
| 0142 State Revenue Receivable | 3,108,938 | | | | |
| 0143 Federal Revenue Receivable | 1,809,463 | | | | |
| 0145 Other Intergovernmental Revenue Receivable | | | | | |
| 0146 Due from Primary Government | | | | | |
| 0147 Due from Component Unit | | | | | |
| 0150 Other Receivables | 183,553 | | | | |
| 0170 Inventories | | | | | |
| 0180 Prepaid Expenses (Expenditures) | 443,407 | | | | |
| 0190 Other Current Assets | | | | | |

Total Assets **\$78,827,744**

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources **\$281,874**

| | Amounts Expressed in Whole Dollars | Capital Reserve (1431) (32) | Other Capital Projects Fund (39) | Debt Service (40) | Permanent (90) | Total Governmental Funds |
|--|------------------------------------|--------------------------------|--|----------------------|-------------------|-----------------------------|
| Assets And Deferred Outflows Of Resources | | | | | | |
| Assets | | | | | | |
| 0100 Cash and Cash Equivalents | | | | | | 44,112,873 |
| 0110 Investments | 22,576,082 | | | | | 36,950,279 |
| 0120 Taxes Receivable | | | | | | 15,068,641 |
| 0130 Due From Other Funds | | 6,223 | | | | 14,339 |
| 0141 Due From Other Governments | | | | | | 430 |
| 0142 State Revenue Receivable | | | | | | 3,108,938 |
| 0143 Federal Revenue Receivable | | | | | | 1,809,463 |
| 0145 Other Intergovernmental Revenue Receivable | | | | | | |
| 0146 Due from Primary Government | | | | | | |
| 0147 Due from Component Unit | | | | | | |
| 0150 Other Receivables | | | | | | 183,563 |
| 0170 Inventories | | | | | | |
| 0180 Prepaid Expenses (Expenditures) | | | | | | |
| 0190 Other Current Assets | | | | | | 443,407 |
| Total Assets | | \$22,582,305 | | | | \$101,691,923 |
| Deferred Outflows of Resources | | | | | | |
| 0910 Deferred Outflows of Resources | | \$22,582,305 | | | | \$101,691,923 |
| Total Assets And Deferred Outflows Of Resources | | \$22,582,305 | | | | \$101,691,923 |

Amounts Expressed in Whole Dollars

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities

| | | | | | | | | | |
|---|---------------------|--|--|--|--|--|--|-------|-----------------|
| 0400 Due to Other Funds | 59,618 | | | | | | | | |
| 0411 Due to Other Governments | | | | | | | | 2,241 | |
| 0412 Due to Primary Government | | | | | | | | | |
| 0413 Due to Component Unit | | | | | | | | | |
| 0420 Accounts Payable | 1,260,023 | | | | | | | | |
| 0430 Contracts Payable | | | | | | | | | |
| 0440 Current Portion of Long-Term Debt | | | | | | | | | |
| 0450 Short-Term Payables | | | | | | | | | |
| 0461 Accrued Salaries and Benefits | 19,234,527 | | | | | | | | |
| 0462 Payroll Deductions and Withholding | | | | | | | | | |
| 0480 Unearned Revenues | 93,935 | | | | | | | | |
| 0490 Other Current Liabilities | 207,290 | | | | | | | | 857 |
| Total Liabilities | \$20,855,393 | | | | | | | | \$22,207 |

0950 Deferred Inflows of Resources

Fund Balances

| | | | | | | | | | |
|--------------------------------|------------|--|--|--|--|--|--|--|--|
| 0810 Nonspendable Fund Balance | 443,407 | | | | | | | | |
| 0820 Restricted Fund Balance | | | | | | | | | |
| 0830 Committed Fund Balance | 24,545,532 | | | | | | | | |
| 0840 Assigned Fund Balance | 18,210,209 | | | | | | | | |
| 0850 Unassigned Fund Balance | 3,162,340 | | | | | | | | |

Total Fund Balances

| | | | | | | | | | |
|----------------------------|---------------------|--|--|--|--|--|--|--|------------------|
| Total Fund Balances | \$46,361,488 | | | | | | | | \$259,667 |
|----------------------------|---------------------|--|--|--|--|--|--|--|------------------|

Total Liabilities, Deferred Inflows Of Resources And Fund Balances

| | | | | | | | | | |
|---|---------------------|--|--|--|--|--|--|--|------------------|
| Total Liabilities, Deferred Inflows Of Resources And Fund Balances | \$78,827,744 | | | | | | | | \$281,874 |
|---|---------------------|--|--|--|--|--|--|--|------------------|

Amounts Expressed in Whole Dollars

| | <u>Capital Reserve (1431)</u> <u>(32)</u> | <u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u> | <u>Debt Service</u> <u>(40)</u> | <u>Permanent</u> <u>(90)</u> | <u>Total Governmental</u> <u>Funds</u> |
|---|--|---|------------------------------------|---------------------------------|---|
| Liabilities And Deferred Inflows Of Resources And Fund Balances | | | | | |
| Liabilities | | | | | |
| 0400 Due to Other Funds | | | | | 61,859 |
| 0411 Due to Other Governments | | | | | |
| 0412 Due to Primary Government | | | | | |
| 0413 Due to Component Unit | | | | | |
| 0420 Accounts Payable | 1,846,968 | | | | 3,126,100 |
| 0430 Contracts Payable | | | | | |
| 0440 Current Portion of Long-Term Debt | | | | | |
| 0450 Short-Term Payables | | | | | |
| 0461 Accrued Salaries and Benefits | | | | | |
| 0462 Payroll Deductions and Withholding | | | | | |
| 0480 Unearned Revenues | | | | | 19,234,527 |
| 0490 Other Current Liabilities | | | | | 93,935 |
| Total Liabilities | \$1,846,968 | | | | 208,147 |
| 0950 Deferred Inflows of Resources | | | | | 11,610,863 |
| Fund Balances | | | | | |
| 0810 Nonspendable Fund Balance | | | | | 443,407 |
| 0820 Restricted Fund Balance | 20,735,337 | | | | 20,995,004 |
| 0830 Committed Fund Balance | | | | | 24,545,532 |
| 0840 Assigned Fund Balance | | | | | 18,210,209 |
| 0850 Unassigned Fund Balance | | | | | 3,162,340 |
| Total Fund Balances | \$20,735,337 | | | | \$67,356,492 |
| Total Liabilities, Deferred Inflows Of Resources And Fund Balances | \$22,582,305 | | | | \$101,691,923 |

Amounts Expressed in Whole Dollars

| | General Fund (10) | Public Purpose Trust (27) | Other Compt Approved (28) | Athletic / Activity (29) | Capital Reserve (690- 1850) (31) |
|--|----------------------|------------------------------|------------------------------|-----------------------------|--|
| Revenues | | | | | |
| 6000 Revenue from Local Sources | 106,421,202 | | | 247,494 | |
| 7000 Revenue from State Sources | 46,836,047 | | | | |
| 8000 Revenue from Federal Sources | 4,212,248 | | | | |
| Total Revenues | \$157,469,497 | | | \$247,494 | |
| Expenditures | | | | | |
| 1000 Instruction | 88,811,511 | | | | |
| 2000 Support Services | 53,021,848 | | | | |
| 3000 Operation of Non-Instructional Services | 2,900,861 | | | 250,553 | |
| 4000 Facilities Acquisition, Construction and Improvement Services | | | | | |
| 5110 Debt Service | 17,239,279 | | | | |
| 5130 Refund of Prior Year Revenues / Receipts | 506,480 | | | | |
| Total Expenditures | \$162,479,979 | | | \$250,553 | |
| Excess (Deficiency) Of Revenues Over Expenditures | (\$5,010,482) | | | (\$3,059) | |
| Other Financing Sources (Uses) | | | | | |
| 9110 Face Value of Bonds Issued | | | | | |
| 9120 Proceeds from Refunding of Bonds | | | | | |
| 9130 Bond Premiums | 1,830,545 | | | | |
| 9200 Proceeds from Extended-Term Financing | | | | | |
| 9300 Interfund Transfers - IN | | | | | |
| 9400 Sale of or Compensation for Loss of Fixed Assets | | | | | |
| 9710 Transfers from Component Units | 2,417,077 | | | | |
| 9720 Transfers from Primary Governments | | | | | |
| 9910 Other Financing Sources Not Listed in the 9000 Series | | | | | |
| 9990 Insurance Recoveries | | | | | |
| 5120 Debt Service -- Refunded Bonds | | | | | |
| 5150 Bond Discounts | | | | | |
| 5200 Interfund Transfers -- Out | | | | | |
| 5300 Transfers Out to Component Units/Primary Governments | | | | | |
| Total Other Financing Sources (Uses) | \$4,247,622 | | | | |

| Amounts Expressed in Whole Dollars | Capital Reserve (1431) (32) | Other Capital Projects Fund (39) | Debt Service (40) | Permanent (90) | Total Governmental Funds |
|--|--------------------------------|--|----------------------|-------------------|-----------------------------|
| Revenues | | | | | |
| 6000 Revenue from Local Sources | 596,169 | | | | 107,264,865 |
| 7000 Revenue from State Sources | | | | | 46,836,047 |
| 8000 Revenue from Federal Sources | | | | | 4,212,248 |
| Total Revenues | \$596,169 | | | | \$158,313,160 |
| Expenditures | | | | | |
| 1000 Instruction | | | | | 88,811,511 |
| 2000 Support Services | 1,021,981 | | | | 54,043,829 |
| 3000 Operation of Non-Instructional Services | | | | | 3,151,414 |
| 4000 Facilities Acquisition, Construction and Improvement Services | 2,508,099 | | | | 2,508,099 |
| 5110 Debt Service | | | | | 17,239,279 |
| 5130 Refund of Prior Year Revenues / Receipts | | | | | 506,480 |
| Total Expenditures | \$3,530,080 | | | | \$166,260,612 |
| Excess (Deficiency) Of Revenues Over Expenditures | (\$2,933,911) | | | | (\$7,947,452) |
| Other Financing Sources (Uses) | | | | | |
| 9110 Face Value of Bonds Issued | | | | | 1,830,545 |
| 9120 Proceeds from Refunding of Bonds | | | | | |
| 9130 Bond Premiums | | | | | |
| 9200 Proceeds from Extended-Term Financing | | | | | |
| 9300 Interfund Transfers - IN | | | | | |
| 9400 Sale of or Compensation for Loss of Fixed Assets | | | | | |
| 9710 Transfers from Component Units | | | | | |
| 9720 Transfers from Primary Governments | | | | | |
| 9910 Other Financing Sources Not Listed in the 9000 Series | | | | | |
| 9990 Insurance Recoveries | | | | | |
| 5120 Debt Service - Refunded Bonds | | | | | |
| 5150 Bond Discounts | | | | | |
| 5200 Interfund Transfers - Out | | | | | |
| 5300 Transfers Out to Component Units/Primary Governments | | | | | |
| Total Other Financing Sources (Uses) | | | | | 2,417,077 |
| | | | | | \$4,247,622 |

| Amounts Expressed in Whole Dollars | General Fund (10) | Public Purpose Trust (27) | Other Compt Approved (28) | Athletic / Activity (29) | Capital Reserve (690, 1850) (31) |
|------------------------------------|----------------------|------------------------------|------------------------------|-----------------------------|--|
|------------------------------------|----------------------|------------------------------|------------------------------|-----------------------------|--|

Special And Extraordinary Items

- 9920 Special Items - Gains
- 9930 Extraordinary Items - Gains
- 5520 Special Items - Losses
- 5530 Extraordinary Items - Losses

Net Change in Fund Balances (\$762,860) (\$3,059)

Fund Balance

| | | | | | |
|--|---------------------|------------------|--|--|--|
| 0001 Fund Balance - Beginning of Fiscal Year | 47,124,348 | 262,726 | | | |
| Fund Balance - End Of Year | \$46,361,488 | \$259,667 | | | |

| Amounts Expressed in Whole Dollars | Capital Reserve (1431) (32) | Other Capital Projects Fund (39) | Debt Service (40) | Permanent (90) | Total Governmental Funds |
|--|--------------------------------|--|----------------------|-------------------|-----------------------------|
| Special And Extraordinary Items | | | | | |
| 9920 Special Items - Gains | | | | | |
| 9930 Extraordinary Items - Gains | | | | | |
| 5520 Special Items - Losses | | | | | |
| 5530 Extraordinary Items - Losses | | | | | |
| Net Change in Fund Balances | (\$2,933,911) | | | | (\$3,699,830) |
| Fund Balance | | | | | |
| 0001 Fund Balance - Beginning of Fiscal Year | 23,669,248 | | | | 71,056,322 |
| Fund Balance - End Of Year | \$20,735,337 | | | | \$67,356,492 |

Amounts Expressed in Whole Dollars

Food Service (51) Child Care Operations (52) Other Enterprise (58) TOTAL Internal Service (60)

Assets And Deferred Outflows Of Resources

Current Assets

| | | | |
|--------------------------------------|---------|--------|---------|
| 0100 Cash and Cash Equivalents | 266,368 | 27,644 | 294,012 |
| 0110 Investments | | | |
| 0130 Due From Other Funds | 28,837 | 2,836 | 31,673 |
| 0141 Due From Other Governments | | | |
| 0142 State Revenue Receivable | 44,452 | | 44,452 |
| 0143 Federal Revenue Receivable | 152,562 | | 152,562 |
| 0146 Due from Primary Government | | | |
| 0147 Due from Component Unit | | | |
| 0150 Other Receivables | 65,999 | | 65,999 |
| 0170 Inventories | 124,010 | | 124,010 |
| 0180 Prepaid Expenses (Expenditures) | 485 | | 485 |
| 0190 Other Current Assets | | | |

Total Current Assets \$682,713 \$30,480 \$713,193

Noncurrent Assets

| | | | |
|--|---------|--|---------|
| 0211 Land | | | |
| 0212 Site Improvements (Net) | | | |
| 0220 Buildings and Building Improvements (Net) | | | |
| 0230 Machinery, Equipment and Furniture (Net) | 125,698 | | 125,698 |
| 0250 Construction in Progress | | | |
| 0260 Long Term Prepayments | | | |
| 0290 Other Noncurrent Assets | | | |

Total Noncurrent Assets \$125,698 \$125,698

0910 Deferred Outflows of Resources 864,265

Total Assets And Deferred Outflows Of Resources \$1,672,676 \$1,703,156

| | Amounts Expressed in Whole Dollars | Food Service (51) | Child Care Operations (52) | Other Enterprise (58) | TOTAL | Internal Service (60) |
|---|------------------------------------|----------------------|----------------------------------|--------------------------|----------------------|--------------------------|
| Liabilities And Deferred Inflows Of Resources And Net Position | | | | | | |
| Current Liabilities | | | | | | |
| 0400 Due to Other Funds | | 117,031 | | | 117,031 | |
| 0411 Due to Other Governments | | | | | | |
| 0413 Due to Component Unit | | | | | | |
| 0420 Accounts Payable | | | | 116 | 116 | |
| 0430 Contracts Payable | | | | | | |
| 0440 Current Portion of Long-Term Debt | | | | | | |
| 0450 Short-Term Payables | | | | | | |
| 0461 Accrued Salaries and Benefits | | | | | | |
| 0462 Payroll Deductions and Withholding | | | | | | |
| 0480 Unearned Revenues | | | | | | |
| 0490 Other Current Liabilities | | | | 30,364 | 30,364 | |
| Total Current Liabilities | | \$117,031 | | \$30,480 | \$147,511 | |
| Noncurrent Liabilities | | | | | | |
| 0510 Bonds Payable | | | | | | |
| 0520 Extended-Term Financing Agreements Payable | | | | | | |
| 0530 Lease-Purchase Obligations | | | | | | |
| 0540 Accumulated Compensated Absences | | 251,459 | | | 251,459 | |
| 0550 Authority Lease Obligations | | | | | | |
| 0560 Other Post-Employment Benefits (OPEB) | | 680,370 | | | 680,370 | |
| 0570 Net Pension Liability | | 5,226,024 | | | 5,226,024 | |
| 0599 Other Noncurrent Liabilities | | | | | | |
| Total Noncurrent Liabilities | | \$6,157,853 | | | \$6,157,853 | |
| Total Liabilities | | \$6,274,884 | | \$30,480 | \$6,305,364 | |
| 0950 Deferred Inflows of Resources | | 418,560 | | | 418,560 | |
| Net Position | | | | | | |
| 0791 Net Investment in Capital Assets | | 125,698 | | | 125,698 | |
| 0008 Restricted Net Position (0792 - 0798) | | | | | | |
| 0799 Unrestricted Net Position | | (5,146,466) | | | (5,146,466) | |
| Total Net Position | | (\$5,020,768) | | | (\$5,020,768) | |
| Total Liabilities And Deferred Inflows Of Resources And Net Position | | \$1,672,676 | | \$30,480 | \$1,703,156 | |

Amounts Expressed in Whole Dollars

| | Food Service (51) | Child Care Operations (52) | Other Enterprise (58) | TOTAL | Internal Service (60) |
|---|----------------------|-------------------------------|--------------------------|----------------------|--------------------------|
| Operating Revenues | | | | | |
| 6600 Food Service Revenue | 1,218,732 | | | 1,218,732 | |
| 0071 Charges for Services | | | | | |
| 0072 Other Operating Revenue | | | | | |
| Total Operating Revenues | \$1,218,732 | | | \$1,218,732 | |
| Operating Expenses | | | | | |
| 100 Personnel Services - Salaries | 1,589,915 | | | 1,589,915 | |
| 200 Personnel Services - Employee Benefits | 2,032,004 | | | 2,032,004 | |
| 300 Purchased Professional and Technical Services | 540 | | | 540 | |
| 400 Purchased Property Services | 80,643 | | | 80,643 | |
| 500 Other Purchased Services | 4,681 | | | 4,681 | |
| 600 Supplies | 1,594,260 | | | 1,594,260 | |
| 740 Depreciation | 20,881 | | | 20,881 | |
| 810 Dues and Fees | 58,170 | | | 58,170 | |
| 890 Miscellaneous Expenditures | | | | | |
| Total Operating Expenses | \$5,381,094 | | | \$5,381,094 | |
| Operating Income (Loss) | (\$4,162,362) | | | (\$4,162,362) | |
| Non Operating Revenues (Expenses) | | | | | |
| 6500 Earnings on Investments | 5,569 | | | 5,569 | |
| 6920 Contributions and Donations from Private Sources | 51,013 | | | 51,013 | |
| 6930 Gains or Losses on Sale of Fixed Assets | | | | | |
| 6991 Refunds of a Prior Year Expenditure | | | | | |
| 7000 Revenue from State Sources | 443,983 | | | 443,983 | |
| 8000 Revenue from Federal Sources | 2,532,314 | | | 2,532,314 | |
| 9990 Insurance Recoveries | | | | | |
| 820 Claims and Judgments Against the LEA | | | | | |
| 830 Interest | | | | | |
| TOTAL Non-Operating Revenues (Expenses) | \$3,032,879 | | | \$3,032,879 | |
| Income (Loss) Before Contributions And Transfers | (\$1,129,483) | | | (\$1,129,483) | |

| Amounts Expressed in Whole Dollars | Food Service (51) | Child Care Operations (52) | Other Enterprise (58) | TOTAL | Internal Service (60) |
|--|----------------------|----------------------------|-----------------------|----------------------|-----------------------|
| Contributions, Transfers, and Special and Extraordinary Items | | | | | |
| 5200 Interfund Transfers - Out | | | | | |
| 5300 Transfers Out to Component Units/Primary Governments | | | | | |
| 5520 Special Items - Losses | | | | | |
| 5530 Extraordinary Items - Losses | | | | | |
| 9300 Interfund Transfers - IN | | | | | |
| 9500 Capital Contributions | | | | | |
| 9700 Transfers IN From Component Units/Primary Governments | | | | | |
| 9920 Special Items - Gains | | | | | |
| 9930 Extraordinary Items - Gains | | | | | |
| Change in Net Position | (\$1,129,483) | | | (\$1,129,483) | |
| 0002 Net Position - Beginning of Fiscal Year | (3,891,285) | | | (3,891,285) | |
| 0003 Accounting Changes / Residual Equity Transfers | | | | | |
| Net Position - End Of Year | (\$5,020,768) | | | (\$5,020,768) | |

Amounts Expressed in Whole Dollars

Cash Flows From Operating Activities

| | Food Service (51) | Child Care Operations (52) | Other Enterprise (58) | TOTAL Internal Services(60) |
|---|----------------------|-------------------------------|--------------------------|--------------------------------|
| 0011 Cash Receipts From Users | 1,218,732 | | | 1,218,732 |
| 0012 Cash Receipts From Assessments Made to Other Funds | | | | |
| 0013 Cash Receipts From Earnings on Investments | | | | |
| 0014 Cash Receipts From Other Operating Revenue | | | | |
| 0015 Cash Payments To Employees For Services | 2,806,037 | | | 2,806,037 |
| 0016 Cash Payments For Insurance Claims | | | | |
| 0017 Cash Payments To Suppliers For Goods and Services | 1,685,662 | | | 1,685,662 |
| 0018 Cash Payments For Other Operating Expenses | | | | |
| Net Cash Provided By (Used For) Operating Activities | (\$3,272,967) | | | (\$3,272,967) |

Cash Flows From Non-Capital Financing Activities

| | | | | |
|---|--------------------|--|--|--------------------|
| 0021 Receipts From Local Sources - 6000 | | | | |
| 0022 Receipts From State Sources - 7000 | 443,984 | | | 443,984 |
| 0023 Receipts From Federal Sources -8000 | 2,511,327 | | | 2,511,327 |
| 0024 Notes and Loans Received (Repaid) | | | | |
| 0025 Interest Paid on Notes/Loans - 5100-830 | | | | |
| 0026 Operating Transfers In (Out)/Residual Equity Trans | | | | |
| 0027 Operating Transfers In (Out) Primary Government / Comp Unit | | | | |
| 0028 Receipts From Refund of Prior Year Expenditures - 6991 | | | | |
| 0029 Special and Extraordinary Gains (losses) | | | | |
| 0030 Receipts from Insurance Recoveries -9990 | | | | |
| Net Cash Prov By (Used for) Non-Capital Financing Activities | \$2,955,311 | | | \$2,955,311 |

Cash Flows From Capital and Related Financing Activities

| | | | | |
|---|-------------------|--|--|-------------------|
| 0031 Payments For Fac Acq, Const, and Imp - 4000 | | | | |
| 0032 Gain / (Loss) on Sale of Fixed Assets - 6930 | | | | |
| 0033 Proceeds From Extended Term Financing - 9200 | | | | |
| 0034 Principal Paid on Financing Agreements | | | | |
| 0035 Interest Paid on Financing Agreements - 5100-830 | | | | |
| 0036 (Inc) Dec in Contributed Capital | | | | |
| Net Cash Prov By (Used for) Capital and Related Financing Activities | (\$45,854) | | | (\$45,854) |

Cash Flows From Investing Activities

| | | | | |
|---|--------|--|--|--------|
| 0041 Earnings on Investments - 6500 | | | | |
| 0042 Purchase of Inv Securities / Deposits to Inv Pools | | | | |
| 0043 Receipts From Investment Pool Withdrawals | | | | |
| 0044 Proceeds from Sale and Maturity of Inv Securities | 56,581 | | | 56,581 |

0045 Loans Received (Paid)

Net Cash Prov/By (Used for) Investing Activities

\$56,581

\$56,581

| | Food Service (51) | Child Care Operations (52) | Other Enterprise (58) | Internal Service (60) | TOTAL |
|--|----------------------|-------------------------------|--------------------------|--------------------------|-----------|
| Net Increase (Decrease) in Cash Flows | | | | | |
| 0004 Cash and Cash Equivalents Beginning of Year | (306,929) | | | | (306,929) |
| 0004 Cash and Cash Equivalents at Year End | 573,297 | | | | 573,297 |
| | \$266,368 | | | | \$266,368 |

Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities

| | | | | | |
|---|---------------|--|--|--|---------------|
| 0005 Operating Income (Loss) per REP | (4,162,362) | | | | (4,162,362) |
| Adjustments | | | | | |
| 0051 Depreciation and Net Amortization | 20,881 | | | | 20,881 |
| 0052 Provision for Uncollectible Accounts | | | | | |
| 0053 Other Adjustments | 238,844 | | | | 238,844 |
| Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows | | | | | |
| 0054 (Inc) Dec in Accounts Receivable (0120-0150) | (28,837) | | | | (28,837) |
| 0055 Advances to Other Funds (0160) | | | | | |
| 0056 (Inc) Dec in Inventories (0170) | 32,038 | | | | 32,038 |
| 0057 (Inc) Dec in Prepaid Expenses (0180) | | | | | |
| 0058 (Inc) Dec in Other Current or Noncurrent Assets | | | | | |
| 0064 Deferred Outflows (0910) | | | | | |
| 0059 Inc (Dec) in Accounts Payable (0400-0450) | 20,595 | | | | 20,595 |
| 0060 Inc (Dec) in Accrued Salaries/Benefits (0461) | | | | | |
| 0065 Inc (Dec) in Net Pension Liabilities (0570) | 807,731 | | | | 807,731 |
| 0066 Inc (Dec) in Other Postemp Benefit Oblig (0560) | 97,261 | | | | 97,261 |
| 0061 Inc (Dec) in Payroll Deductions/Withholding (0462) | | | | | |
| 0062 Inc (Dec) in Unearned Revenue (0480) | | | | | |
| 0063 Inc (Dec) in Other Current or Noncurrent Liabilities | (299,118) | | | | (299,118) |
| 0067 Deferred Inflows (0950) | | | | | |
| Total Adjustments | \$889,395 | | | | \$889,395 |
| Cash Provided By (Used for) Total | (\$3,272,967) | | | | (\$3,272,967) |

COMBINED STATEMENT OF CASH FLOWS
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

| Explanation of Transaction and Balance Sheet Effect | Amount |
|---|--------|
| Total | |

Amounts Expressed in Whole Dollars

| Assets | Private Purpose Trust (71) | Investment Trust (72) | Pension Trust (73) | Activity (81) |
|--|-------------------------------|--------------------------|-----------------------|------------------|
| Assets And Deferred Outflows Of Resources | | | | |
| 0100 Cash and Cash Equivalents | 18,574 | 31,541 | | 74,112 |
| 0110 Investments | 34,559 | 56,128 | | |
| 0130 Due From Other Funds | | | | |
| 0147 Due from Component Unit | | | | |
| 0150 Other Receivables | | | | |
| 0170 Inventories | | | | |
| 0180 Prepaid Expenses (Expenditures) | | | | |
| 0190 Other Current Assets | | | | |
| 0220 Buildings and Building Improvements (Net) | | | | |
| 0230 Machinery, Equipment and Furniture (Net) | | | | |
| Total Assets | \$53,133 | \$87,669 | | \$95,834 |
| 0910 Deferred Outflows of Resources | | | | |
| Total Assets And Deferred Outflows Of Resources | \$53,133 | \$87,669 | | \$95,834 |

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Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

| | | | | |
|--|---------|--|--|------------------|
| 0100 Cash and Cash Equivalents | 124,227 | | | |
| 0110 Investments | 90,687 | | | |
| 0130 Due From Other Funds | | | | |
| 0147 Due from Component Unit | | | | |
| 0150 Other Receivables | | | | |
| 0170 Inventories | | | | |
| 0180 Prepaid Expenses (Expenditures) | | | | |
| 0190 Other Current Assets | | | | |
| 0220 Buildings and Building Improvements (Net) | | | | |
| 0230 Machinery, Equipment and Furniture (Net) | | | | |
| Total Assets | | | | \$236,636 |

0910 Deferred Outflows of Resources

| | | | | |
|--|--|--|--|------------------|
| Total Assets And Deferred Outflows Of Resources | | | | \$236,636 |
|--|--|--|--|------------------|

Amounts Expressed in Whole Dollars

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

| | Private Purpose Trust (71) | Investment Trust (72) | Pension Trust (73) | Activity (81) |
|---|-------------------------------|--------------------------|-----------------------|------------------|
| 0400 Due to Other Funds | 4,246 | | | |
| 0411 Due to Other Governments | | 1,629 | | |
| 0412 Due to Primary Government | | | | |
| 0413 Due to Component Unit | | | | |
| 0420 Accounts Payable | | | | 3,669 |
| 0430 Contracts Payable | | | | |
| 0450 Short-Term Payables | | | | |
| 0461 Accrued Salaries and Benefits | | | | |
| 0462 Payroll Deductions and Withholding | | | | |
| 0480 Unearned Revenues | | | | |
| 0490 Other Current Liabilities | | | | 92,165 |
| Total Liabilities | \$4,246 | \$1,629 | | \$95,834 |

0950 Deferred Inflows of Resources

Net Position

| | | | | |
|--|-----------------|-----------------|--|-----------------|
| 0791 Net Investment in Capital Assets | | | | |
| 0009 Restricted Net Position (0792 -- 0798) | 48,887 | 86,040 | | |
| 0799 Unrestricted Net Position | | | | |
| Total Net Position | \$48,887 | \$86,040 | | \$95,834 |
| Total Liabilities, Deferred Inflows Of Resources And Net Position | \$53,133 | \$87,669 | | \$95,834 |

Amounts Expressed in Whole Dollars

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

| | | | | | |
|---|--|--|--|--|------------------|
| 0400 Due to Other Funds | | | | | 5,875 |
| 0411 Due to Other Governments | | | | | |
| 0412 Due to Primary Government | | | | | |
| 0413 Due to Component Unit | | | | | |
| 0420 Accounts Payable | | | | | |
| 0430 Contracts Payable | | | | | 3,669 |
| 0450 Short-Term Payables | | | | | |
| 0461 Accrued Salaries and Benefits | | | | | |
| 0462 Payroll Deductions and Withholding | | | | | |
| 0480 Unearned Revenues | | | | | |
| 0490 Other Current Liabilities | | | | | 92,165 |
| Total Liabilities | | | | | \$101,709 |

Net Position

| | | | | | |
|--|--|--|--|--|---------|
| 0950 Deferred Inflows of Resources | | | | | |
| 0791 Net Investment in Capital Assets | | | | | |
| 0009 Restricted Net Position (0792 - 0798) | | | | | 134,927 |
| 0799 Unrestricted Net Position | | | | | |

Total Net Position

| | | | | | |
|--|--|--|--|--|------------------|
| Total Liabilities, Deferred Inflows Of Resources And Net Position | | | | | \$134,927 |
| | | | | | \$236,636 |

| | Private Purpose Trust (71) | Investment Trust (72) | Pension Trust (73) | Discrete Component Units (98) | Discrete Component Units (99) | Total Fiduciary Funds |
|--|-------------------------------|--------------------------|-----------------------|-------------------------------------|-------------------------------------|--------------------------|
| Amounts Expressed in Whole Dollars | | | | | | |
| Additions | | | | | | |
| 0091 Gifts and Contributions | | 17,585 | | | | 17,585 |
| 0092 Other Additions | 746 | 994 | | | | 1,740 |
| Deductions | | | | | | |
| 0093 Scholarships Awarded | 1,450 | 18,302 | | | | 19,752 |
| 0094 Other Deductions | | | | | | |
| Change in Net Position | (\$704) | \$277 | | | | (\$427) |
| 0006 Net Position - Beginning of Fiscal Year | 49,591 | 85,764 | | | | 135,355 |
| 0007 Net Position Held in Trust for Pension Benefits | | | | | | |
| Net Position - End of Fiscal Year | \$48,887 | \$86,041 | | | | \$134,928 |

| | Revenue Reported In Current Year | Current Year Tax Accrual | Prior Year Tax Accrual | Taxes Collected In Current Year |
|---|-------------------------------------|-----------------------------|---------------------------|------------------------------------|
| Revenue from Local Sources | | | | |
| 6111 Current Real Estate Taxes | 87,012,286.87 | | | 87,012,286.87 |
| 6112 Interim Real Estate Taxes | 165,252.02 | | | 165,252.02 |
| 6113 Public Utility Realty Taxes | 102,883.13 | | | 102,883.13 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 110,521.65 | | | 110,521.65 |
| 6143 Current Act 511 Local Services Taxes | 78,938.93 | | | 78,938.93 |
| 6151 Current Act 511 Earned Income Taxes | 3,792,949.36 | | | 3,792,949.36 |
| 6153 Current Act 511 Real Estate Transfer Taxes | 920,715.51 | | | 920,715.51 |
| 6411 Delinquent Real Estate Taxes | 11,455,669.46 | | | 11,455,669.46 |
| 6500 Earnings on Investments | 1,422,132.87 | | | |
| 6700 Revenues from LEA Activities | 33,402.65 | | | |
| 6831 Federal Revenue Received from Other Pennsylvania Public LEAs | 5,684.00 | | | |
| 6832 Federal IDEA Revenue Received as Pass Through | 1,079,700.49 | | | |
| 6910 Rentals | 55,052.39 | | | |
| 6941 Regular Day School Tuition | 2,996.15 | | | |
| 6942 Summer School Tuition | 15,355.00 | | | |
| 6944 Receipts from Other LEAs in Pennsylvania - Education | 38,566.87 | | | |
| 6961 Transportation Services Provided Other Pennsylvania LEAs | 4,521.24 | | | |
| 6991 Refunds of a Prior Year Expenditure | 8,360.87 | | | |
| 6999 Other Revenues Not Specified Above | 116,212.84 | | | |
| TOTAL Revenue from Local Sources | \$106,421,202.30 | | | \$103,639,216.93 |

| | Revenue Reported in Current Year |
|--|-------------------------------------|
| <u>Revenue from State Sources</u> | |
| 7110 Basic Education Funding | 16,445,428.09 |
| 7160 Tuition for Orphans Subsidy | 931,209.75 |
| 7240 Driver Education - Student | 12,670.00 |
| 7271 Special Education funds for School-Aged Pupils | 4,255,794.65 |
| 7299 Program Revenues Not Listed Previously in the 7200 Series | 2,886.23 |
| 7311 Pupil Transportation Subsidy | 2,938,022.31 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 107,800.00 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 807,889.73 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 148,185.14 |
| 7340 State Property Tax Reduction Allocation | 4,347,613.40 |
| 7361 School Safety and Security Grants | 64,256.00 |
| 7505 Ready to Learn Block Grant | 1,248,758.00 |
| 7810 State Share of Social Security and Medicare Taxes | 2,975,328.34 |
| 7820 State Share of Retirement Contributions | 12,550,204.95 |
| TOTAL Revenue from State Sources | \$46,836,046.59 |

| | Revenue Reported In Current Year |
|---|-------------------------------------|
| Revenue from Federal Sources | |
| 8110 Payments for Federally Impacted Areas | 562,915.57 |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 2,237,864.21 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 405,657.96 |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 33,134.02 |
| 8517 NCLB, Title IV - 21st Century Schools | 129,197.95 |
| 8540 Nutrition Education and Training | 684.00 |
| 8732 ARRA - Qualified School Construction Bonds (QSCB) | 55,216.30 |
| 8733 ARRA - Qualified Zone Academy Bonds (QZAB) | 25,276.32 |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 686,036.57 |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 76,265.22 |
| TOTAL Revenue from Federal Sources | \$4,212,248.12 |

Revenue Reported
In Current Year

| | Revenue Reported In Current Year |
|---|-------------------------------------|
| Other Financing Sources | |
| 9210 Proceeds from Commonwealth of PA Loans | 1,830,545.00 |
| 9400 Sale of or Compensation for Loss of Fixed Assets | 2,417,077.26 |
| TOTAL Other Financing Sources | \$4,247,622.26 |
| TOTAL FROM ALL SOURCES | \$103,639,216.93 |

| | |
|-------------------------------|-------------------------|
| Revenue from Local Sources | 106,421,202.30 |
| Revenue from State Sources | 46,836,046.59 |
| Revenue from Federal Sources | 4,212,248.12 |
| Other Financing Sources | 4,247,622.26 |
| TOTAL FROM ALL SOURCES | \$161,717,119.27 |

| | Total |
|--|------------------------|
| General Fund (10) | |
| 1000 Instruction | |
| 100 Personnel Services - Salaries | |
| 100 Personnel Services - Salaries | 42,812,133.63 |
| Total Personnel Services - Salaries | \$42,812,133.63 |
| 200 Personnel Services - Employee Benefits | |
| 210 Group Insurance - Contracted Provider | 136,355.81 |
| 220 Social Security Contributions | 3,192,737.10 |
| 230 PSERS Retirement Contributions | 14,175,096.61 |
| 250 Unemployment Compensation | 21,147.98 |
| 260 Workers' Compensation | 246,260.84 |
| 270 Group Insurance - Self-Insurance | 12,043,621.39 |
| Total Personnel Services - Employee Benefits | \$29,815,219.73 |
| 300 Purchased Professional and Technical Services | |
| 322 Professional Educational Services - Ius | 6,125,831.52 |
| 329 Professional Educational Services - Other | 894,058.71 |
| 330 Other Professional Services | 101,449.85 |
| Total Purchased Professional and Technical Services | \$7,121,340.08 |
| 400 Purchased Property Services | |
| 430 Repairs and Maintenance Services | 85,655.69 |
| 440 Rentals | 79,496.40 |
| 450 Construction Services | 7,963.00 |
| Total Purchased Property Services | \$173,115.09 |
| 500 Other Purchased Services | |
| 510 Student Transportation Services | 8,178.01 |
| 530 Communications | 22,898.76 |
| 550 Printing and Binding | 14,169.99 |
| 561 Tuition To Other School Districts Within the State | 116,479.26 |
| 562 Tuition To Pennsylvania Charter Schools | 4,765,876.50 |
| 563 Tuition To Nonpublic Schools | 398,910.99 |
| 564 Tuition To Career and Technology Centers | 1,794,184.80 |
| 567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind | 49,694.78 |
| 568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers | 55,884.54 |
| 580 Travel | 6,754.20 |
| 596 Direct Payments To Intermediate Units | 21,772.68 |
| Total Other Purchased Services | \$7,254,804.51 |
| 600 Supplies | |
| 610 General Supplies | 821,437.69 |
| 620 Energy | 1,220.04 |
| 630 Food | 1,334.00 |
| 640 Books and Periodicals | 155,470.42 |
| 650 Supplies & Fees - Technology Related | 490,835.96 |
| Total Supplies | \$1,470,298.11 |
| 700 Property | |
| 752 Capital Equipment - Original and Additional | 123,847.36 |

| | <u>Total</u> |
|---|------------------------|
| General Fund (10) | |
| 1000 Instruction | |
| 700 <u>Property</u> | |
| 756 Capitalized Technology Equipment - Original | 10,995.00 |
| 758 Capitalized Technology Software - Original | 10,515.00 |
| Total Property | \$145,357.36 |
| 800 <u>Other Objects</u> | |
| 810 Dues and Fees | 15,294.52 |
| 890 Miscellaneous Expenditures | 3,947.68 |
| Total Other Objects | \$19,242.20 |
| Total 1000 Instruction | \$88,811,510.71 |

| General Fund (10) | Elementary | Secondary | Federal | Total |
|---|------------------------|------------------------|-----------------------|------------------------|
| 1100 Regular Programs - Elementary / Secondary | | | | |
| 100 Personnel Services - Salaries | 15,339,017.02 | 15,322,955.78 | 1,484,467.51 | 32,146,440.31 |
| Total Personnel Services - Salaries | \$15,339,017.02 | \$15,322,955.78 | \$1,484,467.51 | \$32,146,440.31 |
| 200 Personnel Services - Employee Benefits | 46,328.07 | 45,901.68 | 4,317.89 | 96,547.64 |
| 210 Group Insurance - Contracted Provider | 1,144,971.44 | 1,143,501.26 | 110,872.11 | 2,399,344.81 |
| 230 PSERS Retirement Contributions | 5,104,295.38 | 5,099,610.21 | 484,631.90 | 10,688,537.49 |
| 250 Unemployment Compensation | 6,357.27 | 5,892.33 | | 12,249.60 |
| 260 Workers' Compensation | 87,409.62 | 87,179.46 | 8,637.77 | 183,226.85 |
| 270 Group Insurance - Self-Insurance | 3,795,064.32 | 3,718,020.84 | 376,742.71 | 7,889,827.87 |
| Total Personnel Services - Employee Benefits | \$10,184,426.10 | \$10,100,105.78 | \$985,202.38 | \$21,269,734.26 |
| 300 Purchased Professional and Technical Services | | | | |
| 328 Professional Educational Services - Other | 461,703.29 | 290,450.49 | 12,559.57 | 764,713.35 |
| 330 Other Professional Services | 1,615.68 | 79,554.42 | 2,400.00 | 83,570.10 |
| Total Purchased Professional and Technical Services | \$463,318.97 | \$370,004.91 | \$14,959.57 | \$848,283.45 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 41,028.20 | 44,627.49 | | 85,655.69 |
| 440 Rentals | 45,213.58 | 34,282.82 | | 79,496.40 |
| Total Purchased Property Services | \$86,241.78 | \$78,910.31 | | \$165,152.09 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | 462.17 | 5,807.34 | | 6,269.51 |
| 530 Communications | | 22,779.77 | | 22,779.77 |
| 550 Printing and Binding | 11,288.29 | 2,881.70 | | 14,169.99 |
| 561 Tuition To Other School Districts Within the State | | 6,606.78 | | 6,606.78 |
| 562 Tuition To Pennsylvania Charter Schools | 1,570,563.54 | 1,570,563.54 | | 3,141,127.08 |
| 580 Travel | 3,599.89 | 496.15 | | 4,096.04 |
| Total Other Purchased Services | \$1,585,913.89 | \$1,609,135.28 | | \$3,195,049.17 |
| 600 Supplies | | | | |
| 610 General Supplies | 254,075.42 | 294,114.29 | 55,269.46 | 603,459.17 |
| 640 Books and Periodicals | 62,999.61 | 51,220.80 | 2,724.88 | 116,945.29 |
| 650 Supplies & Fees - Technology Related | 208,090.97 | 170,344.83 | 23,645.70 | 402,081.50 |
| Total Supplies | \$525,166.00 | \$515,679.92 | \$81,640.04 | \$1,122,485.96 |
| 700 Property | | | | |
| 752 Capital Equipment - Original and Additional | 3,628.35 | 4,937.65 | | 4,937.65 |
| 756 Capitalized Technology Equipment - Original | | 7,366.65 | | 10,995.00 |
| Total Property | \$3,628.35 | \$12,304.30 | | \$15,932.65 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 5,227.25 | 9,036.27 | | 14,263.52 |
| 890 Miscellaneous Expenditures | 386.10 | 776.40 | | 1,162.50 |
| Total Other Objects | \$5,613.35 | \$9,812.67 | | \$15,426.02 |
| Total 1100 Regular Programs - Elementary / Secondary | \$28,193,325.46 | \$28,018,908.95 | \$2,566,269.50 | \$58,778,503.91 |

| | Elementary | Secondary | Federal | Total |
|--|------------------------|------------------------|-----------------|------------------------|
| General Fund (10) | | | | |
| 1110 Regular Programs | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 15,339,017.02 | 15,322,955.78 | | 30,661,972.80 |
| Total Personnel Services - Salaries | \$15,339,017.02 | \$15,322,955.78 | | \$30,661,972.80 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 46,328.07 | 45,901.68 | | 92,229.75 |
| 220 Social Security Contributions | 1,144,971.44 | 1,143,501.26 | | 2,288,472.70 |
| 230 PSERS Retirement Contributions | 5,104,295.38 | 5,099,610.21 | | 10,203,905.59 |
| 250 Unemployment Compensation | 6,357.27 | 5,892.33 | | 12,249.60 |
| 260 Workers' Compensation | 87,409.62 | 87,179.46 | | 174,589.08 |
| 270 Group Insurance - Self-Insurance | 3,795,064.32 | 3,718,020.84 | | 7,513,085.16 |
| Total Personnel Services - Employee Benefits | \$10,184,426.10 | \$10,100,105.78 | | \$20,284,531.88 |
| 300 Purchased Professional and Technical Services | | | | |
| 329 Professional Educational Services - Other | 461,703.29 | 290,450.49 | | 752,153.78 |
| 330 Other Professional Services | 1,615.68 | 79,554.42 | | 81,170.10 |
| Total Purchased Professional and Technical Services | \$463,318.97 | \$370,004.91 | | \$833,323.88 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 41,028.20 | 44,627.49 | | 85,655.69 |
| 440 Rentals | 45,213.58 | 34,282.82 | | 79,496.40 |
| Total Purchased Property Services | \$86,241.78 | \$78,910.31 | | \$165,152.09 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | 462.17 | 5,807.34 | | 6,269.51 |
| 530 Communications | | 22,779.77 | | 22,779.77 |
| 550 Printing and Binding | 11,288.29 | 2,881.70 | | 14,169.99 |
| 561 Tuition To Other School Districts Within the State | | 6,606.78 | | 6,606.78 |
| 562 Tuition To Pennsylvania Charter Schools | 1,570,563.54 | 1,570,563.54 | | 3,141,127.08 |
| 580 Travel | 3,599.89 | 496.15 | | 4,096.04 |
| Total Other Purchased Services | \$1,585,913.89 | \$1,609,135.28 | | \$3,195,049.17 |
| 600 Supplies | | | | |
| 610 General Supplies | 254,075.42 | 294,114.29 | 687.49 | 548,877.20 |
| 640 Books and Periodicals | 62,999.61 | 51,220.80 | | 114,220.41 |
| 650 Supplies & Fees - Technology Related | 208,090.97 | 170,344.83 | | 378,435.80 |
| Total Supplies | \$525,166.00 | \$515,679.92 | \$687.49 | \$1,041,533.41 |
| 700 Property | | | | |
| 752 Capital Equipment - Original and Additional | | 4,937.65 | | 4,937.65 |
| 756 Capitalized Technology Equipment - Original | 3,628.35 | 7,366.65 | | 10,995.00 |
| Total Property | \$3,628.35 | \$12,304.30 | | \$15,932.65 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 5,227.25 | 9,036.27 | | 14,263.52 |
| 890 Miscellaneous Expenditures | 386.10 | 776.40 | | 1,162.50 |
| Total Other Objects | \$5,613.35 | \$9,812.67 | | \$15,426.02 |
| Total 1110 Regular Programs | \$28,193,325.46 | \$28,016,908.95 | \$687.49 | \$56,212,921.90 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|-----------------------|-----------------------|
| General Fund (10) | | | | |
| 1190 Federally-Funded Regular Programs | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | 1,484,467.51 | 1,484,467.51 |
| Total Personnel Services - Salaries | | | \$1,484,467.51 | \$1,484,467.51 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | 4,317.89 | 4,317.89 |
| 220 Social Security Contributions | | | 110,872.11 | 110,872.11 |
| 230 PSERS Retirement Contributions | | | 484,631.90 | 484,631.90 |
| 260 Workers Compensation | | | 8,637.77 | 8,637.77 |
| 270 Group Insurance - Self-Insurance | | | 376,742.71 | 376,742.71 |
| Total Personnel Services - Employee Benefits | | | \$985,202.38 | \$985,202.38 |
| 300 Purchased Professional and Technical Services | | | | |
| 329 Professional Educational Services - Other | | | 12,559.57 | 12,559.57 |
| 330 Other Professional Services | | | 2,400.00 | 2,400.00 |
| Total Purchased Professional and Technical Services | | | \$14,959.57 | \$14,959.57 |
| 600 Supplies | | | | |
| 610 General Supplies | | | 54,581.97 | 54,581.97 |
| 640 Books and Periodicals | | | 2,724.88 | 2,724.88 |
| 650 Supplies & Fees - Technology Related | | | 23,645.70 | 23,645.70 |
| Total Supplies | | | \$80,952.55 | \$80,952.55 |
| Total 1190 Federally-Funded Regular Programs | | | \$2,565,582.01 | \$2,565,582.01 |

General Fund (10)

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries

| | Elementary | Secondary | Federal | Total |
|--|-----------------------|-----------------------|---------------------|------------------------|
| 100 Personnel Services - Salaries | 4,599,984.27 | 4,619,340.33 | 822,982.34 | 10,042,306.94 |
| Total Personnel Services - Salaries | \$4,599,984.27 | \$4,619,340.33 | \$822,982.34 | \$10,042,306.94 |

200 Personnel Services - Employee Benefits

| | | | | |
|---|-----------------------|-----------------------|---------------------|-----------------------|
| 210 Group Insurance - Contracted Provider | 17,669.22 | 17,022.85 | 3,302.27 | 37,994.34 |
| 220 Social Security Contributions | 342,040.81 | 343,946.55 | 60,737.82 | 746,725.18 |
| 230 PSERS Retirement Contributions | 1,502,180.08 | 1,507,777.12 | 266,673.71 | 3,276,630.91 |
| 250 Unemployment Compensation | 8,022.47 | 875.91 | | 8,898.38 |
| 260 Workers' Compensation | 27,343.02 | 27,216.27 | 4,937.79 | 59,497.08 |
| 270 Group Insurance - Self-Insurance | 2,002,955.61 | 1,799,844.95 | 190,197.97 | 3,992,998.53 |
| Total Personnel Services - Employee Benefits | \$3,900,211.21 | \$3,696,653.65 | \$525,849.56 | \$8,122,744.42 |

300 Purchased Professional and Technical Services

| | | | | |
|--|-----------------------|-----------------------|--------------------|-----------------------|
| 322 Professional Educational Services - Ius | 2,709,809.17 | 2,548,020.29 | | 5,257,829.46 |
| 329 Professional Educational Services - Other | 63,056.58 | 34,953.67 | 9,798.30 | 107,808.55 |
| 330 Other Professional Services | (7,704.11) | (5,491.62) | 14,881.00 | 1,685.27 |
| Total Purchased Professional and Technical Services | \$2,765,161.64 | \$2,577,482.34 | \$24,679.30 | \$5,367,323.28 |

400 Purchased Property Services

| | | | | |
|--|-------------------|-------------------|--|-------------------|
| 450 Construction Services | 5,392.00 | 2,571.00 | | 7,963.00 |
| Total Purchased Property Services | \$5,392.00 | \$2,571.00 | | \$7,963.00 |

500 Other Purchased Services

| | | | | |
|--|---------------------|---------------------|-------------------|-----------------------|
| 510 Student Transportation Services | 1,159.00 | 267.00 | | 1,426.00 |
| 530 Communications | | | 118.99 | 118.99 |
| 561 Tuition To Other School Districts Within the State | 1,494.56 | 10,630.48 | | 12,125.04 |
| 562 Tuition To Pennsylvania Charter Schools | 812,374.71 | 812,374.71 | | 1,624,749.42 |
| 563 Tuition To Nonpublic Schools | 8,107.65 | 71,259.29 | | 79,366.94 |
| 567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind | 24,847.39 | 24,847.39 | | 49,694.78 |
| 568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers | 27,942.27 | 27,942.27 | | 55,884.54 |
| 580 Travel | 698.96 | 54.34 | 1,904.86 | 2,658.16 |
| Total Other Purchased Services | \$876,624.54 | \$947,375.48 | \$2,023.85 | \$1,826,023.87 |

600 Supplies

| | | | | |
|--|--------------------|--------------------|---------------------|---------------------|
| 610 General Supplies | 3,776.91 | 2,706.14 | 209,106.81 | 215,589.86 |
| 640 Books and Periodicals | 13,687.62 | 54.54 | 22,948.97 | 36,691.13 |
| 650 Supplies & Fees - Technology Related | 10,071.73 | 18,381.13 | 59,832.95 | 88,285.81 |
| Total Supplies | \$27,536.26 | \$21,141.81 | \$291,888.73 | \$340,566.80 |

700 Property

| | | | | |
|---|--|--|---------------------|---------------------|
| 752 Capital Equipment - Original and Additional | | | 118,909.71 | 118,909.71 |
| 758 Capitalized Technology Software - Original | | | 10,515.00 | 10,515.00 |
| Total Property | | | \$129,424.71 | \$129,424.71 |

800 Other Objects

| | | | | |
|--------------------------------|--------|----------|--|----------|
| 810 Dues and Fees | 53.46 | 108.54 | | 162.00 |
| 890 Miscellaneous Expenditures | 874.14 | 1,911.04 | | 2,785.18 |

General Fund (10)

1200 Special Programs - Elementary / Secondary

| | Elementary | Secondary | Federal | Total |
|--|-----------------|-----------------|----------------|-----------------|
| Total Other Objects | \$927.60 | \$2,019.58 | | \$2,947.18 |
| Total 1200 Special Programs - Elementary / Secondary | \$12,175,837.52 | \$11,866,614.19 | \$1,796,848.49 | \$25,839,300.20 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|-----------------------|---------------------|-----------------------|
| General Fund (10) | | | | |
| 1210 Life Skills Support | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 402,465.10 | 520,773.30 | 173,021.06 | 1,096,259.46 |
| Total Personnel Services - Salaries | \$402,465.10 | \$520,773.30 | \$173,021.06 | \$1,096,259.46 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 1,652.51 | 2,172.38 | 772.68 | 4,597.57 |
| 220 Social Security Contributions | 29,861.25 | 38,514.65 | 12,720.28 | 81,096.18 |
| 230 PSERS Retirement Contributions | 129,890.36 | 166,617.36 | 56,653.32 | 353,161.04 |
| 250 Unemployment Compensation | | (211.00) | | (211.00) |
| 260 Workers' Compensation | 2,425.81 | 3,142.55 | 1,047.19 | 6,615.55 |
| 270 Group Insurance - Self-Insurance | 219,245.73 | 252,438.26 | 73,006.73 | 544,690.72 |
| Total Personnel Services - Employee Benefits | \$383,075.66 | \$462,674.20 | \$144,200.20 | \$989,950.06 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 2,224.22 | 137,650.12 | | 139,874.34 |
| 329 Professional Educational Services - Other | 5,085.58 | 2,017.43 | 7,426.50 | 14,529.51 |
| 330 Other Professional Services | 2,147.42 | 4,359.91 | 14,881.00 | 21,388.33 |
| Total Purchased Professional and Technical Services | \$9,457.22 | \$144,027.46 | \$22,307.50 | \$175,792.18 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | | 267.00 | | 267.00 |
| 530 Communications | | | 118.99 | 118.99 |
| 580 Travel | | | 1,886.17 | 1,886.17 |
| Total Other Purchased Services | | \$267.00 | \$2,005.16 | \$2,272.16 |
| 600 Supplies | | | | |
| 610 General Supplies | 1,243.92 | 1,184.35 | 120,611.82 | 123,040.09 |
| 640 Books and Periodicals | 26.86 | 54.54 | 21,565.17 | 21,646.57 |
| 650 Supplies & Fees - Technology Related | 2,109.24 | 2,109.24 | 53,190.95 | 57,409.43 |
| Total Supplies | \$3,380.02 | \$3,348.13 | \$195,367.94 | \$202,096.09 |
| 700 Property | | | | |
| 752 Capital Equipment - Original and Additional | | | 79,492.07 | 79,492.07 |
| 758 Capitalized Technology Software - Original | | | 10,515.00 | 10,515.00 |
| Total Property | | | \$90,007.07 | \$90,007.07 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 53.46 | 108.54 | | 162.00 |
| 890 Miscellaneous Expenditures | 75.39 | 1,911.04 | | 1,986.43 |
| Total Other Objects | \$128.85 | \$2,019.58 | | \$2,148.43 |
| Total 1210 Life Skills Support | \$798,506.85 | \$1,133,109.67 | \$626,908.93 | \$2,558,525.45 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|---------------------|---------------------|---------------------|-----------------------|
| General Fund (10) | | | | |
| 1220 Sensory Support | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 76,071.45 | 25,416.21 | 126,270.27 | 227,757.93 |
| Total Personnel Services - Salaries | \$76,071.45 | \$25,416.21 | \$126,270.27 | \$227,757.93 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 228.38 | 153.53 | 403.73 | 785.64 |
| 220 Social Security Contributions | 5,705.43 | 1,928.47 | 9,490.96 | 17,124.86 |
| 230 PSERS Retirement Contributions | 25,430.72 | 8,284.32 | 42,212.12 | 75,927.16 |
| 260 Workers' Compensation | 426.65 | 162.65 | 723.62 | 1,312.92 |
| 270 Group Insurance - Self-Insurance | 22,714.67 | 14,453.84 | 6,250.00 | 43,418.51 |
| Total Personnel Services - Employee Benefits | \$54,505.85 | \$24,982.81 | \$59,080.43 | \$138,569.09 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 612,894.84 | 612,894.84 | | 1,225,789.68 |
| Total Purchased Professional and Technical Services | \$612,894.84 | \$612,894.84 | | \$1,225,789.68 |
| 500 Other Purchased Services | | | | |
| 580 Travel | 73.08 | | 18.69 | 91.77 |
| Total Other Purchased Services | \$73.08 | | \$18.69 | \$91.77 |
| 600 Supplies | | | | |
| 610 General Supplies | 60.98 | 123.82 | 2,490.00 | 2,674.80 |
| Total Supplies | \$60.98 | \$123.82 | \$2,490.00 | \$2,674.80 |
| Total 1220 Sensory Support | \$743,606.20 | \$663,417.68 | \$187,859.39 | \$1,594,883.27 |

General Fund (10)

1230 Emotional Support

100 Personnel Services - Salaries

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------------------|-----------------------|
| 100 Personnel Services - Salaries | 654,809.64 | 820,597.92 | 135,063.35 | 1,610,470.91 |
| Total Personnel Services - Salaries | \$654,809.64 | \$820,597.92 | \$135,063.35 | \$1,610,470.91 |

200 Personnel Services - Employee Benefits

| | | | | |
|---|---------------------|---------------------|--------------------|-----------------------|
| 210 Group Insurance - Contracted Provider | 2,952.16 | 2,975.90 | 502.96 | 6,431.02 |
| 220 Social Security Contributions | 48,512.62 | 61,216.44 | 10,056.69 | 119,785.75 |
| 230 PSERS Retirement Contributions | 209,426.89 | 266,093.21 | 44,211.76 | 519,731.86 |
| 250 Unemployment Compensation | 52.87 | 141.08 | | 193.95 |
| 260 Workers' Compensation | 4,021.39 | 4,817.29 | 803.29 | 9,641.97 |
| 270 Group Insurance - Self-Insurance | 356,729.29 | 298,624.54 | 22,168.00 | 677,521.83 |
| Total Personnel Services - Employee Benefits | \$621,695.22 | \$633,868.46 | \$77,742.70 | \$1,333,306.38 |

300 Purchased Professional and Technical Services

| | | | | |
|--|-----------------------|---------------------|-----------------|-----------------------|
| 322 Professional Educational Services - Ius | 1,269,468.27 | 974,098.87 | | 2,243,567.14 |
| 329 Professional Educational Services - Other | 7,426.43 | 3,010.15 | 987.19 | 11,423.77 |
| Total Purchased Professional and Technical Services | \$1,276,894.70 | \$977,109.02 | \$987.19 | \$2,254,990.91 |

400 Purchased Property Services

| | | | | |
|--|-------------------|-------------------|--|-------------------|
| 450 Construction Services | 5,392.00 | 2,571.00 | | 7,963.00 |
| Total Purchased Property Services | \$5,392.00 | \$2,571.00 | | \$7,963.00 |

500 Other Purchased Services

| | | | | |
|--|-------------------|--------------------|--|--------------------|
| 561 Tuition To Other School Districts Within the State | 1,494.56 | 10,630.48 | | 12,125.04 |
| 563 Tuition To Nonpublic Schools | 8,107.65 | 71,259.29 | | 79,366.94 |
| Total Other Purchased Services | \$9,602.21 | \$81,889.77 | | \$91,491.98 |

600 Supplies

| | | | | |
|---------------------------|-----------------|--|--------------------|--------------------|
| 610 General Supplies | 246.26 | | 32,434.78 | 32,681.04 |
| 640 Books and Periodicals | | | 1,383.80 | 1,383.80 |
| Total Supplies | \$246.26 | | \$33,818.58 | \$34,064.84 |

700 Property

| | | | | |
|---|-----------------------|-----------------------|---------------------|-----------------------|
| 752 Capital Equipment - Original and Additional | | | 17,638.20 | 17,638.20 |
| Total Property | | | \$17,638.20 | \$17,638.20 |
| Total 1230 Emotional Support | \$2,569,640.03 | \$2,516,036.17 | \$265,250.02 | \$5,349,926.22 |

| | Elementary | Secondary | Federal | Total |
|--|-----------------------|-----------------------|---------------------|------------------------|
| General Fund (10) | | | | |
| 1240 Academic Support | | | | |
| 100 Personnel Services – Salaries | | | | |
| 100 Personnel Services – Salaries | 3,466,638.08 | 3,252,552.90 | 388,627.66 | 7,107,818.64 |
| Total Personnel Services – Salaries | \$3,466,638.08 | \$3,252,552.90 | \$388,627.66 | \$7,107,818.64 |
| 200 Personnel Services – Employee Benefits | | | | |
| 210 Group Insurance – Contracted Provider | 12,836.17 | 11,721.04 | 1,622.90 | 26,180.11 |
| 220 Social Security Contributions | 257,961.51 | 242,286.99 | 28,469.89 | 528,718.39 |
| 230 PSERS Retirement Contributions | 1,137,432.11 | 1,066,782.23 | 123,596.51 | 2,327,810.85 |
| 250 Unemployment Compensation | 7,969.60 | 945.83 | | 8,915.43 |
| 260 Workers' Compensation | 20,469.17 | 19,093.78 | 2,363.69 | 41,926.64 |
| 270 Group Insurance – Self-Insurance | 1,404,265.92 | 1,234,328.31 | 88,773.24 | 2,727,367.47 |
| Total Personnel Services – Employee Benefits | \$2,840,934.48 | \$2,575,158.13 | \$244,826.23 | \$5,660,918.89 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services – Ius | 411.04 | 411.04 | | 822.08 |
| 329 Professional Educational Services – Other | 50,544.57 | 29,926.09 | 1,384.61 | 81,855.27 |
| Total Purchased Professional and Technical Services | \$50,955.61 | \$30,337.13 | \$1,384.61 | \$82,677.35 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | 1,159.00 | | | 1,159.00 |
| 580 Travel | 625.88 | 54.34 | | 680.22 |
| Total Other Purchased Services | \$1,784.88 | \$54.34 | | \$1,839.22 |
| 600 Supplies | | | | |
| 610 General Supplies | 2,225.75 | 1,306.98 | 53,570.21 | 57,102.94 |
| 640 Books and Periodicals | 13,660.76 | | | 13,660.76 |
| 650 Supplies & Fees – Technology Related | 7,962.49 | 16,271.89 | 6,642.00 | 30,876.38 |
| Total Supplies | \$23,849.00 | \$17,578.87 | \$60,212.21 | \$101,640.08 |
| 700 Property | | | | |
| 752 Capital Equipment – Original and Additional | | | 21,779.44 | 21,779.44 |
| Total Property | | | \$21,779.44 | \$21,779.44 |
| 800 Other Objects | | | | |
| 890 Miscellaneous Expenditures | 798.75 | | | 798.75 |
| Total Other Objects | \$798.75 | | | \$798.75 |
| Total 1240 Academic Support | \$6,384,960.80 | \$5,875,681.42 | \$716,830.15 | \$12,977,472.37 |

| | Elementary | Secondary | Federal | Total |
|--|-----------------------|-----------------------|---------------------|------------------------|
| General Fund (10) | | | | |
| 1241 Learning Support - Public | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 3,344,102.09 | 3,122,369.24 | 388,627.66 | 6,855,098.99 |
| Total Personnel Services - Salaries | \$3,344,102.09 | \$3,122,369.24 | \$388,627.66 | \$6,855,098.99 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 12,488.63 | 11,351.64 | 1,622.90 | 25,463.17 |
| 220 Social Security Contributions | 248,753.20 | 232,565.81 | 28,469.89 | 509,788.90 |
| 230 PSERS Retirement Contributions | 1,096,454.57 | 1,023,247.28 | 123,596.51 | 2,243,298.36 |
| 250 Unemployment Compensation | 7,969.60 | 945.83 | | 8,915.43 |
| 260 Workers' Compensation | 19,779.84 | 18,365.72 | 2,363.69 | 40,509.25 |
| 270 Group Insurance - Self-Insurance | 1,374,602.77 | 1,202,391.46 | 88,773.24 | 2,665,767.47 |
| Total Personnel Services - Employee Benefits | \$2,760,048.61 | \$2,488,867.74 | \$244,826.23 | \$5,493,742.58 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 411.04 | 411.04 | | 822.08 |
| 329 Professional Educational Services - Other | 50,544.57 | 29,861.84 | 1,384.61 | 81,791.02 |
| Total Purchased Professional and Technical Services | \$50,955.61 | \$30,272.88 | \$1,384.61 | \$82,613.10 |
| 500 Other Purchased Services | | | | |
| 580 Travel | | 54.34 | | 54.34 |
| Total Other Purchased Services | | \$54.34 | | \$54.34 |
| 600 Supplies | | | | |
| 610 General Supplies | 552.27 | 297.87 | 53,570.21 | 54,420.35 |
| 640 Books and Periodicals | 13,660.76 | | | 13,660.76 |
| 650 Supplies & Fees - Technology Related | 7,962.49 | 16,271.89 | 6,642.00 | 30,876.38 |
| Total Supplies | \$22,175.52 | \$16,569.76 | \$60,212.21 | \$98,957.49 |
| 700 Property | | | | |
| 752 Capital Equipment - Original and Additional | | | 21,779.44 | 21,779.44 |
| Total Property | | | \$21,779.44 | \$21,779.44 |
| Total 1241 Learning Support - Public | \$6,177,281.83 | \$5,658,133.96 | \$716,830.15 | \$12,552,245.94 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|---------------------|---------------------|----------------|---------------------|
| General Fund (10) | | | | |
| 1243 Gifted Support | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 122,535.99 | 130,183.66 | | 252,719.65 |
| Total Personnel Services - Salaries | \$122,535.99 | \$130,183.66 | | \$252,719.65 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 347.54 | 369.40 | | 716.94 |
| 220 Social Security Contributions | 9,208.31 | 9,721.18 | | 18,929.49 |
| 230 PSERS Retirement Contributions | 40,977.54 | 43,534.95 | | 84,512.49 |
| 260 Workers' Compensation | 689.33 | 728.06 | | 1,417.39 |
| 270 Group Insurance - Self-Insurance | 29,663.15 | 31,936.85 | | 61,600.00 |
| Total Personnel Services - Employee Benefits | \$80,885.87 | \$86,290.44 | | \$167,176.31 |
| 300 Purchased Professional and Technical Services | | | | |
| 329 Professional Educational Services - Other | | 64.25 | | 64.25 |
| Total Purchased Professional and Technical Services | | \$64.25 | | \$64.25 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | 1,159.00 | | | 1,159.00 |
| 580 Travel | 625.88 | | | 625.88 |
| Total Other Purchased Services | \$1,784.88 | | | \$1,784.88 |
| 600 Supplies | | | | |
| 610 General Supplies | 1,673.48 | 1,009.11 | | 2,682.59 |
| Total Supplies | \$1,673.48 | \$1,009.11 | | \$2,682.59 |
| 800 Other Objects | | | | |
| 890 Miscellaneous Expenditures | 798.75 | | | 798.75 |
| Total Other Objects | \$798.75 | | | \$798.75 |
| Total 1243 Gifted Support | \$207,678.97 | \$217,547.46 | | \$425,226.43 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|---------------------|
| General Fund (10) | | | | |
| 1260 Physical Support | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 284,667.69 | 284,667.69 | | 569,335.38 |
| Total Purchased Professional and Technical Services | \$284,667.69 | \$284,667.69 | | \$569,335.38 |
| Total 1260 Physical Support | \$284,667.69 | \$284,667.69 | | \$569,335.38 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|---------------------|
| General Fund (10) | | | | |
| 1270 Multi-Handicapped Support | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 274,130.41 | 274,130.41 | | 548,260.82 |
| Total Purchased Professional and Technical Services | \$274,130.41 | \$274,130.41 | | \$548,260.82 |
| 600 Supplies | | | | |
| 610 General Supplies | | 90.99 | | 90.99 |
| Total Supplies | | \$90.99 | | \$90.99 |
| Total 1270 Multi-Handicapped Support | \$274,130.41 | \$274,221.40 | | \$548,351.81 |

| | Elementary | Secondary | Federal | Total |
|--|-------------------|-----------|---------|-------------------|
| General Fund (10) | | | | |
| 1280 Early Intervention Support | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 1,845.38 | | | 1,845.38 |
| Total Purchased Professional and Technical Services | \$1,845.38 | | | \$1,845.38 |
| Total 1280 Early Intervention Support | \$1,845.38 | | | \$1,845.38 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-----------------------|-----------------------|----------------|-----------------------|
| General Fund (10) | | | | |
| 1290 Special Programs - Other Support | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 264,167.32 | 264,167.32 | | 528,334.64 |
| 330 Other Professional Services | (9,851.53) | (9,851.53) | | (19,703.06) |
| Total Purchased Professional and Technical Services | \$254,315.79 | \$254,315.79 | | \$508,631.58 |
| 500 Other Purchased Services | | | | |
| 562 Tuition To Pennsylvania Charter Schools | 812,374.71 | 812,374.71 | | 1,624,749.42 |
| 567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind | 24,847.39 | 24,847.39 | | 49,694.78 |
| 568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers | 27,942.27 | 27,942.27 | | 55,884.54 |
| Total Other Purchased Services | \$865,164.37 | \$865,164.37 | | \$1,730,328.74 |
| Total 1290 Special Programs - Other Support | \$1,119,480.16 | \$1,119,480.16 | | \$2,238,960.32 |

| | Elementary | Secondary | Federal | Total |
|--|-----------------------|-----------|---------|-----------------------|
| General Fund (10) | | | | |
| 1300 Vocational Education | | | | |
| 100 Personnel Services -- Salaries | | | | |
| 100 Personnel Services -- Salaries | 455,301.33 | | | 455,301.33 |
| Total Personnel Services -- Salaries | \$455,301.33 | | | \$455,301.33 |
| 200 Personnel Services -- Employee Benefits | | | | |
| 210 Group Insurance -- Contracted Provider | 1,414.05 | | | 1,414.05 |
| 220 Social Security Contributions | 34,054.73 | | | 34,054.73 |
| 230 PSERS Retirement Contributions | 152,190.04 | | | 152,190.04 |
| 260 Workers' Compensation | 2,553.11 | | | 2,553.11 |
| 270 Group Insurance -- Self-Insurance | 124,485.00 | | | 124,485.00 |
| Total Personnel Services -- Employee Benefits | \$314,696.93 | | | \$314,696.93 |
| 300 Purchased Professional and Technical Services | | | | |
| 329 Professional Educational Services -- Other | 20,794.69 | | | 20,794.69 |
| Total Purchased Professional and Technical Services | \$20,794.69 | | | \$20,794.69 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | 482.50 | | | 482.50 |
| 564 Tuition To Career and Technology Centers | 1,794,184.80 | | | 1,794,184.80 |
| Total Other Purchased Services | \$1,794,667.30 | | | \$1,794,667.30 |
| 600 Supplies | | | | |
| 610 General Supplies | 2,330.25 | | | 2,330.25 |
| 640 Books and Periodicals | 1,834.00 | | | 1,834.00 |
| 650 Supplies & Fees -- Technology Related | 468.65 | | | 468.65 |
| Total Supplies | \$4,632.90 | | | \$4,632.90 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 869.00 | | | 869.00 |
| Total Other Objects | \$869.00 | | | \$869.00 |
| Total 1300 Vocational Education | \$2,590,962.15 | | | \$2,590,962.15 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|---------------------|-----------------------|-----------------|-----------------------|
| General Fund (10) | | | | |
| 1400 Other Instructional Programs -- Elementary / Secondary | | | | |
| 100 Personnel Services -- Salaries | | | | |
| 100 Personnel Services -- Salaries | 5,336.88 | 143,791.41 | | 149,128.29 |
| Total Personnel Services -- Salaries | \$5,336.88 | \$143,791.41 | | \$149,128.29 |
| 200 Personnel Services -- Employee Benefits | | | | |
| 210 Group Insurance -- Contracted Provider | 403.21 | 399.78 | | 399.78 |
| 220 Social Security Contributions | 1,784.14 | 10,758.96 | | 11,162.17 |
| 230 PSERS Retirement Contributions | 34.16 | 50,006.03 | | 51,790.17 |
| 260 Workers' Compensation | | 828.30 | | 862.46 |
| 270 Group Insurance -- Self-Insurance | | 36,309.99 | | 36,309.99 |
| Total Personnel Services -- Employee Benefits | \$2,221.51 | \$98,303.06 | | \$100,524.57 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services -- Ius | 437,840.35 | 418,481.70 | | 856,322.05 |
| 329 Professional Educational Services -- Other | | 371.06 | 371.06 | 742.12 |
| Total Purchased Professional and Technical Services | \$437,840.35 | \$418,852.76 | \$371.06 | \$857,064.17 |
| 500 Other Purchased Services | | | | |
| 561 Tuition To Other School Districts Within the State | 2,703.02 | 95,044.42 | | 97,747.44 |
| 563 Tuition To Nonpublic Schools | | 319,544.05 | | 319,544.05 |
| 596 Direct Payments To Intermediate Units | 10,886.34 | 10,886.34 | | 21,772.68 |
| Total Other Purchased Services | \$13,589.36 | \$425,474.81 | | \$439,064.17 |
| 600 Supplies | | | | |
| 620 Energy | | 1,220.04 | | 1,220.04 |
| Total Supplies | | \$1,220.04 | | \$1,220.04 |
| Total 1400 Other Instructional Programs -- Elementary / Secondary | \$458,988.10 | \$1,087,642.08 | \$371.06 | \$1,547,001.24 |

General Fund (10)

1410 Drivers' Education

100 Personnel Services - Salaries

100 Personnel Services - Salaries

| | Elementary | Secondary | Federal | Total |
|--|------------|---------------------|---------|---------------------|
| 100 Personnel Services - Salaries | | 125,256.37 | | 125,256.37 |
| Total Personnel Services - Salaries | | \$125,256.37 | | \$125,256.37 |

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance - Self-Insurance

| | | | | |
|---|--|--------------------|--|--------------------|
| 210 Group Insurance - Contracted Provider | | 399.78 | | 399.78 |
| 220 Social Security Contributions | | 9,371.88 | | 9,371.88 |
| 230 PSERS Retirement Contributions | | 41,865.83 | | 41,865.83 |
| 260 Workers' Compensation | | 709.71 | | 709.71 |
| 270 Group Insurance - Self-Insurance | | 36,309.99 | | 36,309.99 |
| Total Personnel Services - Employee Benefits | | \$88,657.19 | | \$88,657.19 |

300 Purchased Professional and Technical Services

329 Professional Educational Services - Other

| | | | | |
|--|--|-----------------|-----------------|-----------------|
| 329 Professional Educational Services - Other | | 371.06 | 371.06 | 742.12 |
| Total Purchased Professional and Technical Services | | \$371.06 | \$371.06 | \$742.12 |

600 Supplies

620 Energy

| | | | | |
|-----------------------|--|-------------------|--|-------------------|
| 620 Energy | | 1,220.04 | | 1,220.04 |
| Total Supplies | | \$1,220.04 | | \$1,220.04 |

Total 1410 Drivers' Education

| | | | | |
|--------------------------------------|--|---------------------|-----------------|---------------------|
| Total 1410 Drivers' Education | | \$215,504.66 | \$371.06 | \$215,875.72 |
|--------------------------------------|--|---------------------|-----------------|---------------------|

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|-------------------|--------------------|----------------|--------------------|
| General Fund (10) | | | | |
| 1420 Summer School | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 5,825.65 | | | 5,825.65 |
| Total Personnel Services - Salaries | \$5,825.65 | | | \$5,825.65 |
| 200 Personnel Services - Employee Benefits | | | | |
| 220 Social Security Contributions | | 429.24 | | 429.24 |
| 230 PSERS Retirement Contributions | | 3,844.93 | | 3,844.93 |
| 260 Workers' Compensation | | 37.28 | | 37.28 |
| Total Personnel Services - Employee Benefits | | \$4,311.45 | | \$4,311.45 |
| Total 1420 Summer School | | \$10,137.10 | | \$10,137.10 |

| | Elementary | Secondary | Federal | Total |
|---|-------------------|--------------------|---------|--------------------|
| General Fund (10) | | | | |
| 1430 Homebound Instruction | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 5,336.88 | 12,709.39 | | 18,046.27 |
| Total Personnel Services - Salaries | \$5,336.88 | \$12,709.39 | | \$18,046.27 |
| 200 Personnel Services - Employee Benefits | | | | |
| 220 Social Security Contributions | 403.21 | 957.84 | | 1,361.05 |
| 230 PSERS Retirement Contributions | 1,784.14 | 4,295.27 | | 6,079.41 |
| 260 Workers' Compensation | 34.16 | 81.31 | | 115.47 |
| Total Personnel Services - Employee Benefits | \$2,221.51 | \$5,334.42 | | \$7,555.93 |
| Total 1430 Homebound Instruction | \$7,558.39 | \$18,043.81 | | \$25,602.20 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|-----------------------|
| General Fund (10) | | | | |
| 1440 Alternative Regular Education Programs | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - lus | 437,840.35 | 418,481.70 | | 856,322.05 |
| Total Purchased Professional and Technical Services | \$437,840.35 | \$418,481.70 | | \$856,322.05 |
| 500 Other Purchased Services | | | | |
| 561 Tuition To Other School Districts Within the State | 2,703.02 | 95,044.42 | | 97,747.44 |
| 563 Tuition To Nonpublic Schools | | 319,544.05 | | 319,544.05 |
| 596 Direct Payments To Intermediate Units | 10,886.34 | 10,886.34 | | 21,772.68 |
| Total Other Purchased Services | \$13,589.36 | \$425,474.81 | | \$439,064.17 |
| Total 1440 Alternative Regular Education Programs | \$451,429.71 | \$843,956.51 | | \$1,295,386.22 |

General Fund (10)

1441 Adjudicated / Court-Placed Programs

500 Other Purchased Services

561 Tuition To Other School Districts Within the State
 596 Direct Payments To Intermediate Units

| | Elementary | Secondary | Federal | Total |
|---|--------------------|---------------------|---------|---------------------|
| | 2,703.02 | 95,044.42 | | 97,747.44 |
| | 10,886.34 | 10,886.34 | | 21,772.68 |
| Total Other Purchased Services | \$13,589.36 | \$105,930.76 | | \$119,520.12 |
| Total 1441 Adjudicated / Court-Placed Programs | \$13,589.36 | \$105,930.76 | | \$119,520.12 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|---------------------|---------------------|----------------|-----------------------|
| General Fund (10) | | | | |
| 1442 Alternative Education Programs | | | | |
| 300 <u>Purchased Professional and Technical Services</u> | | | | |
| 322 Professional Educational Services - Ius | 437,840.35 | 418,481.70 | | 856,322.05 |
| Total Purchased Professional and Technical Services | \$437,840.35 | \$418,481.70 | | \$856,322.05 |
| 500 <u>Other Purchased Services</u> | | | | |
| 563 Tuition To Nonpublic Schools | | 319,544.05 | | 319,544.05 |
| Total Other Purchased Services | | \$319,544.05 | | \$319,544.05 |
| Total 1442 Alternative Education Programs | \$437,840.35 | \$738,025.75 | | \$1,175,866.10 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|--------------------|--------------------|
| General Fund (10) | | | | |
| 1500 Nonpublic School Programs | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services -- Ius | | | 11,680.01 | 11,680.01 |
| 330 Other Professional Services | | | 16,194.48 | 16,194.48 |
| Total Purchased Professional and Technical Services | | | \$27,874.49 | \$27,874.49 |
| Total 1500 Nonpublic School Programs | | | \$27,874.49 | \$27,874.49 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|--------------------|--------------------|
| General Fund (10) | | | | |
| 1800 Pre-Kindergarten | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | 18,956.76 | 18,956.76 |
| Total Personnel Services - Salaries | | | \$18,956.76 | \$18,956.76 |
| 200 Personnel Services - Employee Benefits | | | | |
| 220 Social Security Contributions | | | 1,450.21 | 1,450.21 |
| 230 PSERS Retirement Contributions | | | 5,948.00 | 5,948.00 |
| 260 Workers' Compensation | | | 121.34 | 121.34 |
| Total Personnel Services - Employee Benefits | | | \$7,519.55 | \$7,519.55 |
| 600 Supplies | | | | |
| 610 General Supplies | | | 58.41 | 58.41 |
| 630 Food | | | 1,334.00 | 1,334.00 |
| Total Supplies | | | \$1,392.41 | \$1,392.41 |
| Total 1800 Pre-Kindergarten | | | \$27,868.72 | \$27,868.72 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|--------------------|--------------------|
| General Fund (10) | | | | |
| 1801 Pre-K Instruction | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | 18,956.76 | 18,956.76 |
| Total Personnel Services - Salaries | | | \$18,956.76 | \$18,956.76 |
| 200 Personnel Services - Employee Benefits | | | | |
| 220 Social Security Contributions | | | 1,450.21 | 1,450.21 |
| 230 PSERS Retirement Contributions | | | 5,948.00 | 5,948.00 |
| 260 Workers' Compensation | | | 121.34 | 121.34 |
| Total Personnel Services - Employee Benefits | | | \$7,519.55 | \$7,519.55 |
| 600 Supplies | | | | |
| 610 General Supplies | | | 58.41 | 58.41 |
| 630 Food | | | 1,334.00 | 1,334.00 |
| Total Supplies | | | \$1,392.41 | \$1,392.41 |
| Total 1801 Pre-K Instruction | | | \$27,868.72 | \$27,868.72 |

| | Total |
|--|------------------------|
| General Fund (10) | |
| 2000 Support Services | |
| 100 Personnel Services - Salaries | |
| 100 Personnel Services - Salaries | 20,532,305.46 |
| Total Personnel Services - Salaries | \$20,532,305.46 |
| 200 Personnel Services - Employee Benefits | |
| 210 Group Insurance - Contracted Provider | 131,958.52 |
| 220 Social Security Contributions | 1,529,624.59 |
| 230 PSERS Retirement Contributions | 6,699,239.47 |
| 240 Tuition Reimbursement | 131,607.60 |
| 250 Unemployment Compensation | 3,760.02 |
| 260 Workers' Compensation | 128,932.23 |
| 270 Group Insurance - Self-Insurance | 6,854,706.87 |
| Total Personnel Services - Employee Benefits | \$15,479,829.30 |
| 300 Purchased Professional and Technical Services | |
| 322 Professional Educational Services - Ius | 1,028,804.32 |
| 329 Professional Educational Services - Other | 7,405.12 |
| 330 Other Professional Services | 1,374,973.60 |
| 340 Technical Services | 53,392.23 |
| 350 Security / Safety Services | 2,979.00 |
| 360 Employee Training and Development Services | 73,760.33 |
| Total Purchased Professional and Technical Services | \$2,541,314.60 |
| 400 Purchased Property Services | |
| 410 Cleaning Services | 328,306.84 |
| 420 Utility Services | 149,498.87 |
| 430 Repairs and Maintenance Services | 736,162.48 |
| 440 Rentals | 141,770.04 |
| 460 Extermination Services | 8,633.35 |
| Total Purchased Property Services | \$1,364,371.58 |
| 500 Other Purchased Services | |
| 513 Contracted Carriers | 890,263.82 |
| 516 Student Transportation Services From the IU | 379,291.65 |
| 520 Insurance - General | 63,342.00 |
| 522 Automotive Liability Insurance | 116,191.00 |
| 523 General Property and Liability Insurance | 322,431.00 |
| 530 Communications | 202,720.83 |
| 541 Advertising Related to Federal Grant Awards | 14,426.52 |
| 550 Printing and Binding | 32,807.57 |
| 580 Travel | 90,308.82 |
| 595 IU Payments By Withholding | 127,378.67 |
| 597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program | 169,939.10 |
| Total Other Purchased Services | \$2,409,100.98 |
| 600 Supplies | |
| 610 General Supplies | 918,155.85 |
| 620 Energy | 2,199,176.90 |
| 630 Food | 1,043.52 |

| | <u>Total</u> |
|--|------------------------|
| General Fund (10) | |
| 2000 Support Services | |
| 600 Supplies | |
| 640 Books and Periodicals | 96,685.84 |
| 650 Supplies & Fees - Technology Related | 948,972.53 |
| Total Supplies | \$4,164,034.64 |
| 700 Property | |
| 752 Capital Equipment - Original and Additional | 32,675.49 |
| 756 Capitalized Technology Equipment - Original | 1,830,545.00 |
| 758 Capitalized Technology Software - Original | 664.05 |
| 762 Capitalized Equipment - Replacement | 4,562,986.76 |
| 766 Capitalized Technology Equipment - Replacement | 16,288.40 |
| Total Property | \$6,443,159.70 |
| 800 Other Objects | |
| 810 Dues and Fees | 68,299.62 |
| 890 Miscellaneous Expenditures | 19,431.95 |
| Total Other Objects | \$87,731.57 |
| Total 2000 Support Services | \$53,021,847.83 |

| | Elementary | Secondary | Federal | Total |
|--|-----------------------|-----------------------|---------|-----------------------|
| General Fund (10) | | | | |
| 2100 Support Services - Students | | | | |
| 100 Personnel Services - Salaries | 949,002.44 | 1,416,556.15 | | 2,777,445.88 |
| Total Personnel Services - Salaries | \$949,002.44 | \$1,416,556.15 | | \$2,777,445.88 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 4,599.04 | 5,918.05 | | 14,785.93 |
| 220 Social Security Contributions | 71,208.19 | 105,134.52 | | 207,086.99 |
| 230 PSERS Retirement Contributions | 317,104.23 | 464,752.27 | | 918,637.76 |
| 260 Workers' Compensation | 5,642.31 | 8,482.30 | | 16,733.42 |
| 270 Group Insurance - Self-Insurance | 262,447.34 | 300,285.18 | | 703,548.17 |
| Total Personnel Services - Employee Benefits | \$661,001.11 | \$884,572.32 | | \$1,860,792.27 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 515,420.96 | 505,841.09 | | 1,021,262.05 |
| 330 Other Professional Services | 141,261.16 | 89,252.65 | | 230,513.81 |
| Total Purchased Professional and Technical Services | \$656,682.12 | \$595,093.74 | | \$1,251,775.86 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 183.77 | 317.57 | | 636.05 |
| 440 Rentals | | (40.00) | | (40.00) |
| Total Purchased Property Services | \$183.77 | \$277.57 | | \$596.05 |
| 500 Other Purchased Services | | | | |
| 530 Communications | 107.55 | 297.71 | | 405.26 |
| 541 Advertising Related to Federal Grant Awards | 17.93 | | | 17.93 |
| 550 Printing and Binding | 129.87 | 286.36 | | 1,765.23 |
| 580 Travel | 4,901.38 | 4,318.21 | | 12,871.08 |
| 597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program | 84,969.55 | 84,969.55 | | 169,939.10 |
| Total Other Purchased Services | \$90,126.28 | \$89,871.83 | | \$184,998.60 |
| 600 Supplies | | | | |
| 610 General Supplies | 15,385.53 | 29,119.04 | | 44,504.57 |
| 630 Food | | 262.50 | | 262.50 |
| 640 Books and Periodicals | 3,219.08 | 931.20 | | 4,150.28 |
| 650 Supplies & Fees - Technology Related | 14.34 | 2,286.52 | | 2,300.86 |
| Total Supplies | \$18,618.95 | \$32,599.26 | | \$51,218.21 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 1,590.73 | 2,961.27 | | 5,299.42 |
| Total Other Objects | \$1,590.73 | \$2,961.27 | | \$5,299.42 |
| Total 2100 Support Services - Students | \$2,377,205.40 | \$3,021,932.14 | | \$6,132,126.29 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|---------------------|
| General Fund (10) | | | | |
| 2110 Supervision of Student Services | | | | |
| 100 Personnel Services -- Salaries | | | | |
| 100 Personnel Services -- Salaries | 179,000.80 | 176,317.41 | | 355,318.21 |
| Total Personnel Services -- Salaries | \$179,000.80 | \$176,317.41 | | \$355,318.21 |
| 200 Personnel Services -- Employee Benefits | | | | |
| 210 Group Insurance -- Contracted Provider | 2,153.78 | 2,216.00 | | 4,369.78 |
| 220 Social Security Contributions | 13,489.25 | 11,796.98 | | 25,286.23 |
| 230 PSERS Retirement Contributions | 59,790.41 | 50,549.74 | | 110,340.15 |
| 260 Workers' Compensation | 1,145.63 | 991.84 | | 2,137.47 |
| 270 Group Insurance -- Self-Insurance | 53,210.59 | 25,301.93 | | 78,512.52 |
| Total Personnel Services -- Employee Benefits | \$129,789.66 | \$90,856.49 | | \$220,646.15 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | 141,261.16 | 89,252.65 | | 230,513.81 |
| Total Purchased Professional and Technical Services | \$141,261.16 | \$89,252.65 | | \$230,513.81 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 142.64 | 234.06 | | 376.70 |
| Total Purchased Property Services | \$142.64 | \$234.06 | | \$376.70 |
| 500 Other Purchased Services | | | | |
| 530 Communications | 107.55 | 297.71 | | 405.26 |
| 541 Advertising Related to Federal Grant Awards | 17.93 | | | 17.93 |
| 550 Printing and Binding | 129.87 | 143.13 | | 273.00 |
| 580 Travel | 4,012.97 | 3,382.34 | | 7,395.31 |
| Total Other Purchased Services | \$4,268.32 | \$3,823.18 | | \$8,091.50 |
| 600 Supplies | | | | |
| 610 General Supplies | 3,008.88 | 4,462.57 | | 7,471.45 |
| 630 Food | | 262.50 | | 262.50 |
| 640 Books and Periodicals | 3,114.16 | 718.19 | | 3,832.35 |
| 650 Supplies & Fees -- Technology Related | 14.34 | 814.52 | | 828.86 |
| Total Supplies | \$6,137.38 | \$6,257.78 | | \$12,395.16 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 1,590.73 | 1,466.27 | | 3,057.00 |
| Total Other Objects | \$1,590.73 | \$1,466.27 | | \$3,057.00 |
| Total 2110 Supervision of Student Services | \$462,190.69 | \$368,207.84 | | \$830,398.53 |

| General Fund (10) | Elementary | Secondary | Federal | Total |
|---|---------------------|---------------------|---------|---------------------|
| 2111 Supervision of Student Services – Head of Component | | | | |
| 100 Personnel Services – Salaries | | | | |
| 100 Personnel Services – Salaries | 112,657.48 | 101,381.69 | | 214,039.17 |
| Total Personnel Services – Salaries | \$112,657.48 | \$101,381.69 | | \$214,039.17 |
| 200 Personnel Services – Employee Benefits | | | | |
| 210 Group Insurance – Contracted Provider | 1,869.39 | 1,884.30 | | 3,753.69 |
| 220 Social Security Contributions | 8,559.59 | 6,157.34 | | 14,716.93 |
| 230 PSERS Retirement Contributions | 37,661.52 | 25,599.50 | | 63,261.02 |
| 260 Workers' Compensation | 720.98 | 512.25 | | 1,233.23 |
| 270 Group Insurance – Self-Insurance | 18,330.79 | 3,001.73 | | 21,332.52 |
| Total Personnel Services – Employee Benefits | \$67,142.27 | \$37,155.12 | | \$104,297.39 |
| 600 Supplies | | | | |
| 610 General Supplies | (14.99) | 786.04 | | 771.05 |
| Total Supplies | (\$14.99) | \$786.04 | | \$771.05 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 877.80 | 1,102.20 | | 1,980.00 |
| Total Other Objects | \$877.80 | \$1,102.20 | | \$1,980.00 |
| Total 2111 Supervision of Student Services – Head of Component | \$180,662.56 | \$140,425.05 | | \$321,087.61 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|---------------------|
| General Fund (10) | | | | |
| 2119 Supervision of Student Services -- All Other Supervision | | | | |
| 100 Personnel Services -- Salaries | | | | |
| 100 Personnel Services -- Salaries | 66,343.32 | 74,935.72 | | 141,279.04 |
| Total Personnel Services -- Salaries | \$66,343.32 | \$74,935.72 | | \$141,279.04 |
| 200 Personnel Services -- Employee Benefits | | | | |
| 210 Group Insurance -- Contracted Provider | 284.39 | 331.70 | | 616.09 |
| 220 Social Security Contributions | 4,929.66 | 5,639.64 | | 10,569.30 |
| 230 PSERS Retirement Contributions | 22,128.89 | 24,950.24 | | 47,079.13 |
| 260 Workers' Compensation | 424.65 | 479.59 | | 904.24 |
| 270 Group Insurance -- Self-Insurance | 34,879.80 | 22,300.20 | | 57,180.00 |
| Total Personnel Services -- Employee Benefits | \$62,647.39 | \$53,701.37 | | \$116,348.76 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | 141,261.16 | 89,252.65 | | 230,513.81 |
| Total Purchased Professional and Technical Services | \$141,261.16 | \$89,252.65 | | \$230,513.81 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 142.64 | 234.06 | | 376.70 |
| Total Purchased Property Services | \$142.64 | \$234.06 | | \$376.70 |
| 500 Other Purchased Services | | | | |
| 530 Communications | 107.55 | 297.71 | | 405.26 |
| 541 Advertising Related to Federal Grant Awards | 17.93 | | | 17.93 |
| 550 Printing and Binding | 129.87 | 143.13 | | 273.00 |
| 580 Travel | 4,012.97 | 3,382.34 | | 7,395.31 |
| Total Other Purchased Services | \$4,268.32 | \$3,823.18 | | \$8,091.50 |
| 600 Supplies | | | | |
| 610 General Supplies | 3,023.87 | 3,676.53 | | 6,700.40 |
| 630 Food | | 262.50 | | 262.50 |
| 640 Books and Periodicals | 3,114.16 | 718.19 | | 3,832.35 |
| 650 Supplies & Fees -- Technology Related | 14.34 | 814.52 | | 828.86 |
| Total Supplies | \$6,152.37 | \$5,471.74 | | \$11,624.11 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 712.93 | 364.07 | | 1,077.00 |
| Total Other Objects | \$712.93 | \$364.07 | | \$1,077.00 |
| Total 2119 Supervision of Student Services -- All Other Supervision | \$281,528.13 | \$227,782.79 | | \$509,310.92 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|-----------------------|-----------------------|----------------|-----------------------|
| General Fund (10) | | | | |
| 2120 Guidance Services | | | | |
| 100 Personnel Services - Salaries | 721,529.33 | 1,191,766.43 | | 1,913,295.76 |
| Total Personnel Services - Salaries | \$721,529.33 | \$1,191,766.43 | | \$1,913,295.76 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 2,322.50 | 3,579.29 | | 5,901.79 |
| 220 Social Security Contributions | 54,065.09 | 89,683.69 | | 143,748.78 |
| 230 PSERS Retirement Contributions | 241,114.30 | 398,003.01 | | 639,117.31 |
| 260 Workers Compensation | 4,218.35 | 7,212.13 | | 11,430.48 |
| 270 Group Insurance - Self-Insurance | 199,769.25 | 265,515.75 | | 465,285.00 |
| Total Personnel Services - Employee Benefits | \$501,489.49 | \$763,993.87 | | \$1,265,483.36 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 41.13 | 83.51 | | 124.64 |
| 440 Rentals | | (40.00) | | (40.00) |
| Total Purchased Property Services | \$41.13 | \$43.51 | | \$84.64 |
| 500 Other Purchased Services | | | | |
| 550 Printing and Binding | 18.46 | 143.23 | | 143.23 |
| 580 Travel | | 65.92 | | 65.92 |
| Total Other Purchased Services | \$18.46 | \$209.15 | | \$227.61 |
| 600 Supplies | | | | |
| 610 General Supplies | 1,857.19 | 14,137.01 | | 15,994.20 |
| 640 Books and Periodicals | 104.92 | 213.01 | | 317.93 |
| 650 Supplies & Fees - Technology Related | | 1,472.00 | | 1,472.00 |
| Total Supplies | \$1,962.11 | \$15,822.02 | | \$17,784.13 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | 1,495.00 | | 1,495.00 |
| Total Other Objects | | \$1,495.00 | | \$1,495.00 |
| Total 2120 Guidance Services | \$1,225,040.52 | \$1,973,329.98 | | \$3,198,370.50 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|-----------------------|
| General Fund (10) | | | | |
| 2140 Psychological Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | 515,420.96 | 505,841.09 | | 1,021,262.05 |
| Total Purchased Professional and Technical Services | \$515,420.96 | \$505,841.09 | | \$1,021,262.05 |
| 600 Supplies | | | | |
| 610 General Supplies | 10,519.46 | 10,519.46 | | 21,038.92 |
| Total Supplies | \$10,519.46 | \$10,519.46 | | \$21,038.92 |
| Total 2140 Psychological Services | \$525,940.42 | \$516,360.55 | | \$1,042,300.97 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|----------------|---------------------|
| General Fund (10) | | | | |
| 2160 Social Work Services | | | | |
| 100 <u>Personnel Services - Salaries</u> | | | | 120,025.62 |
| 100 Personnel Services - Salaries | | | | \$120,025.62 |
| 200 <u>Personnel Services - Employee Benefits</u> | | | | |
| 210 Group Insurance - Contracted Provider | | | | 1,688.18 |
| 220 Social Security Contributions | | | | 9,074.78 |
| 230 PSERS Retirement Contributions | | | | 40,124.50 |
| 260 Workers' Compensation | | | | 768.04 |
| 270 Group Insurance - Self-Insurance | | | | 38,651.50 |
| Total Personnel Services - Employee Benefits | | | | \$90,307.00 |
| 500 <u>Other Purchased Services</u> | | | | |
| 580 Travel | | | | 3,651.49 |
| Total Other Purchased Services | | | | \$3,651.49 |
| Total 2160 Social Work Services | | | | \$213,984.11 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 2170 Student Accounting Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 291,861.67 |
| Total Personnel Services - Salaries | | | | \$291,861.67 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 2,580.66 |
| 220 Social Security Contributions | | | | 21,669.50 |
| 230 PSERS Retirement Contributions | | | | 96,656.76 |
| 260 Workers' Compensation | | | | 1,840.77 |
| 270 Group Insurance - Self-Insurance | | | | 102,164.15 |
| Total Personnel Services - Employee Benefits | | | | \$224,911.84 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 134.71 |
| Total Purchased Property Services | | | | \$134.71 |
| 500 Other Purchased Services | | | | |
| 550 Printing and Binding | | | | 1,349.00 |
| Total Other Purchased Services | | | | \$1,349.00 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 747.42 |
| Total Other Objects | | | | \$747.42 |
| Total 2170 Student Accounting Services | | | | \$519,004.64 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|---------------------|
| General Fund (10) | | | | |
| 2190 Other Student Services | | | | |
| 100 Personnel Services - Salaries | 48,472.31 | 48,472.31 | | 96,944.62 |
| Total Personnel Services - Salaries | \$48,472.31 | \$48,472.31 | | \$96,944.62 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 122.76 | 122.76 | | 245.52 |
| 220 Social Security Contributions | 3,653.85 | 3,653.85 | | 7,307.70 |
| 230 PSERS Retirement Contributions | 16,199.52 | 16,199.52 | | 32,399.04 |
| 260 Workers Compensation | 278.33 | 278.33 | | 556.66 |
| 270 Group Insurance - Self-Insurance | 9,467.50 | 9,467.50 | | 18,935.00 |
| Total Personnel Services - Employee Benefits | \$29,721.96 | \$29,721.96 | | \$59,443.92 |
| 500 Other Purchased Services | | | | |
| 580 Travel | 869.95 | 869.95 | | 1,739.90 |
| 597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program | 84,969.55 | 84,969.55 | | 169,939.10 |
| Total Other Purchased Services | \$85,839.50 | \$85,839.50 | | \$171,679.00 |
| Total 2190 Other Student Services | \$164,033.77 | \$164,033.77 | | \$328,067.54 |

General Fund (10)

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries

| | Elementary | Secondary | Federal | Total |
|---|---------------------|---------------------|---------|-----------------------|
| 100 Personnel Services - Salaries | 781,410.34 | 604,876.51 | | 1,386,286.85 |
| Total Personnel Services - Salaries | \$781,410.34 | \$604,876.51 | | \$1,386,286.85 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 4,296.31 | 3,445.96 | | 7,742.27 |
| 220 Social Security Contributions | 58,185.82 | 45,500.30 | | 103,686.12 |
| 230 PSERS Retirement Contributions | 256,678.74 | 198,266.47 | | 454,945.21 |
| 240 Tuition Reimbursement | 34,078.34 | 76,973.26 | | 111,051.60 |
| 260 Workers' Compensation | 4,629.15 | 3,668.92 | | 8,298.07 |
| 270 Group Insurance - Self-Insurance | 151,237.84 | 130,733.04 | | 281,970.88 |
| Total Personnel Services - Employee Benefits | \$509,106.20 | \$458,587.95 | | \$967,694.15 |

300 Purchased Professional and Technical Services

| | | | | |
|--|--------------------|--------------------|---------------------|---------------------|
| 322 Professional Educational Services - Ius | | | 600.07 | 600.07 |
| 329 Professional Educational Services - Other | 4,944.11 | 2,101.01 | 360.00 | 7,405.12 |
| 330 Other Professional Services | 3,000.00 | 3,900.00 | 122,110.00 | 129,010.00 |
| 360 Employee Training and Development Services | 6,890.25 | 8,106.05 | 2,244.00 | 17,240.30 |
| Total Purchased Professional and Technical Services | \$14,834.36 | \$14,107.06 | \$125,314.07 | \$154,255.49 |

400 Purchased Property Services

| | | | | |
|--|--|-------------------|--|-------------------|
| 430 Repairs and Maintenance Services | | 1,579.00 | | 1,579.00 |
| Total Purchased Property Services | | \$1,579.00 | | \$1,579.00 |

500 Other Purchased Services

| | | | | |
|---------------------------------------|-------------------|--------------------|-------------------|--------------------|
| 580 Travel | 6,844.63 | 10,214.97 | 8,093.60 | 25,153.20 |
| Total Other Purchased Services | \$6,844.63 | \$10,214.97 | \$8,093.60 | \$25,153.20 |

600 Supplies

| | | | | |
|--|--------------------|--------------------|--------------------|---------------------|
| 610 General Supplies | 4,096.59 | 4,479.29 | 37,212.14 | 45,788.02 |
| 640 Books and Periodicals | 38,063.00 | 54,352.80 | 9,605.24 | 102,021.04 |
| 650 Supplies & Fees - Technology Related | 26,998.00 | 39,577.28 | 300.00 | 66,875.28 |
| Total Supplies | \$69,157.59 | \$98,409.37 | \$47,117.38 | \$214,684.34 |

800 Other Objects

| | | | | |
|--|-----------------------|-----------------------|---------------------|-----------------------|
| 810 Dues and Fees | 2,395.71 | 64.38 | | 2,460.09 |
| 890 Miscellaneous Expenditures | (120.00) | (120.00) | | (240.00) |
| Total Other Objects | \$2,275.71 | (\$55.62) | | \$2,220.09 |
| Total 2200 Support Services - Instructional Staff | \$1,383,628.83 | \$1,187,719.24 | \$180,525.05 | \$2,751,873.12 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|---------------------|---------------------|----------------|-----------------------|
| General Fund (10) | | | | |
| 2250 School Library Services | | | | |
| 100 Personnel Services - Salaries | 518,110.91 | 324,304.99 | | 842,415.90 |
| Total Personnel Services - Salaries | \$518,110.91 | \$324,304.99 | | \$842,415.90 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 1,503.36 | 1,112.91 | | 2,616.27 |
| 220 Social Security Contributions | 38,268.38 | 24,253.34 | | 62,521.72 |
| 230 PSERS Retirement Contributions | 168,643.15 | 104,573.58 | | 273,216.73 |
| 260 Workers' Compensation | 2,943.18 | 1,872.85 | | 4,816.03 |
| 270 Group Insurance - Self-Insurance | 130,793.44 | 99,293.56 | | 230,087.00 |
| Total Personnel Services - Employee Benefits | \$342,151.51 | \$231,106.24 | | \$573,257.75 |
| 300 Purchased Professional and Technical Services | | | | |
| 329 Professional Educational Services - Other | 4,944.11 | 2,101.01 | | 7,045.12 |
| Total Purchased Professional and Technical Services | \$4,944.11 | \$2,101.01 | | \$7,045.12 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | 1,579.00 | | 1,579.00 |
| Total Purchased Property Services | | \$1,579.00 | | \$1,579.00 |
| 500 Other Purchased Services | | | | |
| 580 Travel | 22.43 | 45.54 | | 67.97 |
| Total Other Purchased Services | \$22.43 | \$45.54 | | \$67.97 |
| 600 Supplies | | | | |
| 610 General Supplies | 2,832.19 | 4,443.39 | | 7,275.58 |
| 640 Books and Periodicals | 31,323.58 | 51,551.81 | | 82,875.39 |
| 650 Supplies & Fees - Technology Related | 26,508.01 | 39,577.28 | | 66,085.29 |
| Total Supplies | \$60,663.78 | \$95,572.48 | | \$156,236.26 |
| Total 2250 School Library Services | \$925,892.74 | \$654,709.26 | | \$1,580,602.00 |

| | Elementary | Secondary | Federal | Total |
|---|---------------------|---------------------|---------|---------------------|
| General Fund (10) | | | | |
| 2260 Instruction and Curriculum Development Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 252,799.43 | 267,881.52 | | 520,680.95 |
| Total Personnel Services - Salaries | \$252,799.43 | \$267,881.52 | | \$520,680.95 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 2,792.95 | 2,333.05 | | 5,126.00 |
| 220 Social Security Contributions | 19,125.88 | 20,290.20 | | 39,416.08 |
| 230 PSERS Retirement Contributions | 84,525.43 | 89,450.59 | | 173,976.02 |
| 260 Workers' Compensation | 1,618.77 | 1,714.89 | | 3,333.66 |
| 270 Group Insurance - Self-Insurance | 20,444.40 | 31,439.48 | | 51,883.88 |
| Total Personnel Services - Employee Benefits | \$128,507.43 | \$145,228.21 | | \$273,735.64 |
| 500 Other Purchased Services | | | | |
| 580 Travel | 3,854.25 | 142.07 | | 3,996.32 |
| Total Other Purchased Services | \$3,854.25 | \$142.07 | | \$3,996.32 |
| 600 Supplies | | | | |
| 610 General Supplies | 1,264.40 | 35.90 | | 1,300.30 |
| 640 Books and Periodicals | 510.42 | | | 510.42 |
| 650 Supplies & Fees - Technology Related | 489.99 | | | 489.99 |
| Total Supplies | \$2,264.81 | \$35.90 | | \$2,300.71 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 2,364.00 | | | 2,364.00 |
| Total Other Objects | \$2,364.00 | | | \$2,364.00 |
| Total 2260 Instruction and Curriculum Development Services | \$389,789.92 | \$413,287.70 | | \$803,077.62 |

| | Elementary | Secondary | Federal | Total |
|---|--------------------|---------------------|---------------------|---------------------|
| General Fund (10) | | | | |
| 2270 Instructional Staff Professional Development Services | | | | |
| 100 Personnel Services - Salaries | 10,500.00 | 12,690.00 | | 23,190.00 |
| Total Personnel Services - Salaries | \$10,500.00 | \$12,690.00 | | \$23,190.00 |
| 200 Personnel Services - Employee Benefits | | | | |
| 220 Social Security Contributions | 791.56 | 956.76 | | 1,748.32 |
| 230 PSERS Retirement Contributions | 3,510.16 | 4,242.30 | | 7,752.46 |
| 240 Tuition Reimbursement | 34,078.34 | 76,973.26 | | 111,051.60 |
| 260 Workers' Compensation | 67.20 | 81.18 | | 148.38 |
| Total Personnel Services - Employee Benefits | \$38,447.26 | \$82,253.50 | | \$120,700.76 |
| 300 Purchased Professional and Technical Services | | | | |
| 329 Professional Educational Services - Other | | | 360.00 | 360.00 |
| 330 Other Professional Services | 3,000.00 | 3,900.00 | 122,110.00 | 129,010.00 |
| 360 Employee Training and Development Services | 6,890.25 | 8,106.05 | 2,244.00 | 17,240.30 |
| Total Purchased Professional and Technical Services | \$9,890.25 | \$12,006.05 | \$124,714.00 | \$146,610.30 |
| 500 Other Purchased Services | | | | |
| 580 Travel | 2,967.95 | 10,027.36 | 8,093.60 | 21,088.91 |
| Total Other Purchased Services | \$2,967.95 | \$10,027.36 | \$8,093.60 | \$21,088.91 |
| 600 Supplies | | | | |
| 610 General Supplies | | | 37,212.14 | 37,212.14 |
| 640 Books and Periodicals | | | 9,605.24 | 9,605.24 |
| 650 Supplies & Fees - Technology Related | | 2,800.99 | 300.00 | 3,101.99 |
| Total Supplies | \$6,229.00 | \$2,800.99 | \$47,117.38 | \$56,147.37 |
| Total 2270 Instructional Staff Professional Development Services | \$68,034.46 | \$119,777.90 | \$179,924.98 | \$367,737.34 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|-----------------|-----------------|
| General Fund (10) | | | | |
| 2280 Nonpublic Support Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | | | 600.07 | 600.07 |
| Total Purchased Professional and Technical Services | | | \$600.07 | \$600.07 |
| Total 2280 Nonpublic Support Services | | | \$600.07 | \$600.07 |

| | Elementary | Secondary | Federal | Total |
|--|------------------|------------------|---------|-------------------|
| General Fund (10) | | | | |
| 2290 Other Instructional Staff Services | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 31.71 | 64.38 | | 96.09 |
| 890 Miscellaneous Expenditures | (120.00) | (120.00) | | (240.00) |
| Total Other Objects | (\$88.29) | (\$55.62) | | (\$143.91) |
| Total 2290 Other Instructional Staff Services | (\$88.29) | (\$55.62) | | (\$143.91) |

| | Elementary | Secondary | Federal | Total |
|--|-----------------------|-----------------------|--------------------|-----------------------|
| General Fund (10) | | | | |
| 2300 Support Services - Administration | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 1,573,588.58 | 1,706,606.58 | | 3,992,485.64 |
| Total Personnel Services - Salaries | \$1,573,588.58 | \$1,706,606.58 | | \$3,992,485.64 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 17,132.20 | 16,748.98 | | 41,290.64 |
| 220 Social Security Contributions | 117,478.40 | 124,506.18 | | 292,023.89 |
| 230 PSERS Retirement Contributions | 515,780.49 | 551,760.91 | | 1,281,999.81 |
| 250 Unemployment Compensation | 262.83 | 7.77 | | 538.56 |
| 260 Workers' Compensation | 9,898.09 | 10,547.40 | | 24,956.04 |
| 270 Group Insurance - Self-Insurance | 393,027.76 | 390,050.65 | | 890,604.89 |
| Total Personnel Services - Employee Benefits | \$1,053,579.77 | \$1,093,621.89 | | \$2,531,413.83 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | 39,105.00 | 801,106.11 |
| Total Purchased Professional and Technical Services | | | \$39,105.00 | \$801,106.11 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 5,131.60 | 4,199.56 | | 10,715.26 |
| 440 Rentals | 14,308.10 | 12,029.23 | | 26,337.33 |
| Total Purchased Property Services | \$19,439.70 | \$16,228.79 | | \$37,052.59 |
| 500 Other Purchased Services | | | | |
| 520 Insurance - General | | | | 56,467.00 |
| 530 Communications | 8,595.58 | 18,704.79 | 104.00 | 44,587.68 |
| 541 Advertising Related to Federal Grant Awards | | | | 4,187.20 |
| 550 Printing and Binding | 5,663.86 | 7,193.54 | | 28,588.36 |
| 580 Travel | 115.86 | 322.84 | | 5,059.75 |
| Total Other Purchased Services | \$14,375.30 | \$26,221.17 | \$104.00 | \$138,889.99 |
| 600 Supplies | | | | |
| 610 General Supplies | 15,530.82 | 25,183.19 | | 48,198.32 |
| 630 Food | | | | 781.02 |
| 640 Books and Periodicals | 192.70 | 571.24 | | 1,902.38 |
| 650 Supplies & Fees - Technology Related | 156.42 | 317.58 | | 484.55 |
| Total Supplies | \$15,879.94 | \$26,072.01 | | \$51,366.27 |
| 700 Property | | | | |
| 758 Capitalized Technology Software - Original | 109.57 | 554.48 | | 664.05 |
| Total Property | \$109.57 | \$554.48 | | \$664.05 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 3,648.17 | 4,511.83 | | 28,161.00 |
| 890 Miscellaneous Expenditures | | 7,055.65 | | 19,680.95 |
| Total Other Objects | \$3,648.17 | \$11,567.48 | | \$47,821.95 |
| Total 2300 Support Services - Administration | \$2,680,621.03 | \$2,860,872.40 | \$39,209.00 | \$7,600,800.43 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|--------------|
| General Fund (10) | | | | |
| 2310 Board Services | | | | |
| 100 Personnel Services - Salaries | | | | 14,937.27 |
| 100 Personnel Services - Salaries | | | | \$14,937.27 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 115.16 |
| 220 Social Security Contributions | | | | 1,142.70 |
| 230 PSERS Retirement Contributions | | | | 4,993.52 |
| 260 Workers' Compensation | | | | 95.58 |
| Total Personnel Services - Employee Benefits | | | | \$6,346.96 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 23,131.00 |
| Total Purchased Professional and Technical Services | | | | \$23,131.00 |
| 500 Other Purchased Services | | | | |
| 520 Insurance - General | | | | 56,467.00 |
| 541 Advertising Related to Federal Grant Awards | | | | 4,187.20 |
| 550 Printing and Binding | | | | 12.20 |
| 580 Travel | | | | 1,873.79 |
| Total Other Purchased Services | | | | \$62,540.19 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 389.92 |
| 630 Food | | | | 39.00 |
| 640 Books and Periodicals | | | | 1,138.44 |
| Total Supplies | | | | \$1,567.36 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 17,940.00 |
| Total Other Objects | | | | \$17,940.00 |
| Total 2310 Board Services | | | | \$126,462.78 |

| | Elementary | Secondary | Federal | Total |
|--|-----------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 2330 Tax Assessment and Collection Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 57,179.71 |
| Total Personnel Services - Salaries | | | | \$57,179.71 |
| 200 Personnel Services - Employee Benefits | | | | |
| 220 Social Security Contributions | | | | 4,374.27 |
| 250 Unemployment Compensation | | | | 267.96 |
| 260 Workers' Compensation | | | | 317.63 |
| Total Personnel Services - Employee Benefits | | | | \$4,959.86 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 407,605.03 |
| Total Purchased Professional and Technical Services | | | | \$407,605.03 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 17,287.31 |
| 550 Printing and Binding | 104.00 | | | 11,393.76 |
| Total Other Purchased Services | \$104.00 | | | \$28,681.07 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 2,144.08 |
| Total Supplies | | | | \$2,144.08 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 60.00 |
| Total Other Objects | | | | \$60.00 |
| Total 2330 Tax Assessment and Collection Services | \$104.00 | | | \$500,629.75 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|--------------------|---------------------|
| General Fund (10) | | | | |
| 2350 Legal and Accounting Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | 39,105.00 | 360,280.08 |
| Total Purchased Professional and Technical Services | | | \$39,105.00 | \$360,280.08 |
| Total 2350 Legal and Accounting Services | | | \$39,105.00 | \$360,280.08 |

| | Elementary | Secondary | Federal | Total |
|--|-----------------|-----------------|---------|-----------------------|
| General Fund (10) | | | | |
| 2360 Office of the Superintendent / Executive Director Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 640,173.50 |
| Total Personnel Services - Salaries | | | | \$640,173.50 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 7,294.30 |
| 220 Social Security Contributions | | | | 44,522.34 |
| 230 PSERS Retirement Contributions | | | | 209,464.89 |
| 260 Workers' Compensation | | | | 4,097.34 |
| 270 Group Insurance - Self-Insurance | | | | 107,526.48 |
| Total Personnel Services - Employee Benefits | | | | \$372,905.35 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 1,384.10 |
| Total Purchased Property Services | | | | \$1,384.10 |
| 500 Other Purchased Services | | | | |
| 530 Communications | 158.52 | 127.59 | | 286.11 |
| 550 Printing and Binding | | | | 4,325.00 |
| 580 Travel | | | | 2,747.26 |
| Total Other Purchased Services | \$158.52 | \$127.59 | | \$7,358.37 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 4,950.31 |
| 630 Food | | | | 742.02 |
| 650 Supplies & Fees - Technology Related | | | | 10.55 |
| Total Supplies | | | | \$5,702.88 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 2,001.00 |
| Total Other Objects | | | | \$2,001.00 |
| Total 2360 Office of the Superintendent / Executive Director Services | \$158.52 | \$127.59 | | \$1,029,525.20 |

| | Elementary | Secondary | Federal | Total |
|---|-----------------------|-----------------------|---------|-----------------------|
| General Fund (10) | | | | |
| 2380 Office of the Principal Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 1,573,588.58 | 1,706,606.58 | | 3,280,195.16 |
| Total Personnel Services - Salaries | \$1,573,588.58 | \$1,706,606.58 | | \$3,280,195.16 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | 17,132.20 | 16,748.98 | | 33,881.18 |
| 220 Social Security Contributions | 117,478.40 | 124,506.18 | | 241,984.58 |
| 230 PSERS Retirement Contributions | 515,780.49 | 551,760.91 | | 1,067,541.40 |
| 250 Unemployment Compensation | 262.83 | 7.77 | | 270.60 |
| 260 Workers' Compensation | 9,898.09 | 10,547.40 | | 20,445.49 |
| 270 Group Insurance - Self-Insurance | 393,027.76 | 390,050.65 | | 783,078.41 |
| Total Personnel Services - Employee Benefits | \$1,053,579.77 | \$1,093,621.89 | | \$2,147,201.66 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | 5,131.60 | 4,199.56 | | 9,331.16 |
| 440 Rentals | 14,308.10 | 12,029.23 | | 26,337.33 |
| Total Purchased Property Services | \$19,439.70 | \$16,228.79 | | \$35,668.49 |
| 500 Other Purchased Services | | | | |
| 530 Communications | 8,437.06 | 18,577.20 | | 27,014.26 |
| 550 Printing and Binding | 5,663.86 | 7,193.54 | | 12,857.40 |
| 580 Travel | 115.86 | 322.84 | | 438.70 |
| Total Other Purchased Services | \$14,216.78 | \$26,093.58 | | \$40,310.36 |
| 600 Supplies | | | | |
| 610 General Supplies | 16,530.82 | 25,183.19 | | 40,714.01 |
| 640 Books and Periodicals | 192.70 | 571.24 | | 763.94 |
| 650 Supplies & Fees - Technology Related | 156.42 | 317.58 | | 474.00 |
| Total Supplies | \$15,879.94 | \$26,072.01 | | \$41,951.95 |
| 700 Property | | | | |
| 758 Capitalized Technology Software - Original | 109.57 | 554.48 | | 664.05 |
| Total Property | \$109.57 | \$554.48 | | \$664.05 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | 3,648.17 | 4,511.83 | | 8,160.00 |
| 890 Miscellaneous Expenditures | | 7,055.65 | | 7,055.65 |
| Total Other Objects | \$3,648.17 | \$11,567.48 | | \$15,215.65 |
| Total 2380 Office of the Principal Services | \$2,680,462.51 | \$2,880,744.81 | | \$5,561,207.32 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|--------------------|
| General Fund (10) | | | | |
| 2390 Other Administration Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 10,090.00 |
| Total Purchased Professional and Technical Services | | | | \$10,090.00 |
| 800 Other Objects | | | | |
| 890 Miscellaneous Expenditures | | | | 12,605.30 |
| Total Other Objects | | | | \$12,605.30 |
| Total 2390 Other Administration Services | | | | \$22,695.30 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|-----------|---------|-----------------------|
| General Fund (10) | | | | |
| 2400 Support Services – Pupil Health | | | | |
| 100 Personnel Services – Salaries | | | | |
| 100 Personnel Services – Salaries | 63,651.51 | | | 1,131,302.68 |
| Total Personnel Services – Salaries | \$63,651.51 | | | \$1,131,302.68 |
| 200 Personnel Services – Employee Benefits | | | | |
| 210 Group Insurance – Contracted Provider | 1,686.98 | | | 4,942.55 |
| 220 Social Security Contributions | 4,833.21 | | | 84,620.19 |
| 230 PSERS Retirement Contributions | 20,514.81 | | | 363,125.33 |
| 260 Workers Compensation | 407.27 | | | 6,736.07 |
| 270 Group Insurance – Self-Insurance | 19,295.77 | | | 300,624.68 |
| Total Personnel Services – Employee Benefits | \$46,738.04 | | | \$760,048.82 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services – Ius | 6,942.20 | | | 6,942.20 |
| 330 Other Professional Services | | | | 25,070.00 |
| Total Purchased Professional and Technical Services | \$6,942.20 | | | \$32,012.20 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 1,195.00 |
| Total Purchased Property Services | | | | \$1,195.00 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 200.00 |
| 580 Travel | | | | 500.37 |
| Total Other Purchased Services | | | | \$700.37 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 13,919.27 |
| Total Supplies | | | | \$13,919.27 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 1,220.00 |
| Total Other Objects | | | | \$1,220.00 |
| Total 2400 Support Services – Pupil Health | \$117,331.75 | | | \$1,940,398.34 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|-------------------|-----------------------|
| General Fund (10) | | | | |
| 2420 Medical Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | 1,642.20 | 929,006.16 |
| Total Personnel Services - Salaries | | | \$1,642.20 | \$929,006.16 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 2,882.87 |
| 220 Social Security Contributions | | | 125.83 | 69,393.15 |
| 230 PSERS Retirement Contributions | | | (214.83) | 296,823.34 |
| 260 Workers' Compensation | | | 10.52 | 5,538.50 |
| 270 Group Insurance - Self-Insurance | | | | 251,493.91 |
| Total Personnel Services - Employee Benefits | | | (\$78.48) | \$626,131.77 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 25,070.00 |
| Total Purchased Professional and Technical Services | | | | \$25,070.00 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 1,049.19 |
| Total Purchased Property Services | | | | \$1,049.19 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 200.00 |
| 580 Travel | | | | 287.02 |
| Total Other Purchased Services | | | | \$487.02 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 10,569.12 |
| Total Supplies | | | | \$10,569.12 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 780.00 |
| Total Other Objects | | | | \$780.00 |
| Total 2420 Medical Services | | | \$1,563.72 | \$1,593,093.26 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|-------------------|------------------|----------------|---------------------|
| General Fund (10) | | | | |
| 2430 Dental Services | | | | |
| 100 Personnel Services - Salaries | | | | 93,637.95 |
| 100 Personnel Services - Salaries | | | | \$93,637.95 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 237.60 |
| 220 Social Security Contributions | | | | 7,045.81 |
| 230 PSERS Retirement Contributions | | | | 30,809.41 |
| 260 Workers' Compensation | | | | 537.75 |
| 270 Group Insurance - Self-Insurance | | | | 18,805.00 |
| Total Personnel Services - Employee Benefits | | | | \$57,435.57 |
| 500 Other Purchased Services | | | | |
| 580 Travel | | | | 213.35 |
| Total Other Purchased Services | | | | \$213.35 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 3,112.73 |
| Total Supplies | | | | \$3,112.73 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 310.00 |
| Total Other Objects | | | | \$310.00 |
| Total 2430 Dental Services | | | | \$154,709.60 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|------------|------------|
| General Fund (10) | | | | |
| 2440 Nursing Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | | | 6,942.20 | 6,942.20 |
| Total Purchased Professional and Technical Services | | | \$6,942.20 | \$6,942.20 |
| Total 2440 Nursing Services | | | \$6,942.20 | \$6,942.20 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|---------|--------------------|
| General Fund (10) | | | | |
| 2450 Nonpublic Health Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 46,649.26 |
| Total Personnel Services - Salaries | | | | \$46,649.26 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 135.10 |
| 220 Social Security Contributions | | | | 3,473.85 |
| 230 PSERS Retirement Contributions | | | | 14,762.94 |
| 260 Workers' Compensation | | | | 263.07 |
| 270 Group Insurance - Self-Insurance | | | | 11,030.00 |
| Total Personnel Services - Employee Benefits | | | | \$29,664.96 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 145.81 |
| Total Purchased Property Services | | | | \$145.81 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 237.42 |
| Total Supplies | | | | \$237.42 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 130.00 |
| Total Other Objects | | | | \$130.00 |
| Total 2450 Nonpublic Health Services | | | | \$76,827.45 |

General Fund (10)

2490 Other Health Services

100 Personnel Services - Salaries

100 Personnel Services - Salaries

| | Elementary | Secondary | Federal | Total |
|-------------------------------------|------------|-----------|---------|-----------|
| Total Personnel Services - Salaries | 62,009.31 | | | 62,009.31 |

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider

220 Social Security Contributions

230 PSERS Retirement Contributions

260 Workers' Compensation

270 Group Insurance - Self-Insurance

| | | | | |
|---|--|--|-----------|-----------|
| 210 Group Insurance - Contracted Provider | | | 1,686.98 | 1,686.98 |
| 220 Social Security Contributions | | | 4,707.38 | 4,707.38 |
| 230 PSERS Retirement Contributions | | | 20,729.64 | 20,729.64 |
| 260 Workers' Compensation | | | 396.75 | 396.75 |
| 270 Group Insurance - Self-Insurance | | | 19,295.77 | 19,295.77 |

Total Personnel Services - Employee Benefits

Total 2490 Other Health Services

| | | | | |
|--|--|--|--------------|--------------|
| Total Personnel Services - Employee Benefits | | | \$46,816.52 | \$46,816.52 |
| Total 2490 Other Health Services | | | \$108,825.83 | \$108,825.83 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|-----------------------|
| General Fund (10) | | | | |
| 2500 Support Services - Business | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 778,202.25 |
| Total Personnel Services - Salaries | | | | \$778,202.25 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 5,952.67 |
| 220 Social Security Contributions | | | | 55,539.95 |
| 230 PSERS Retirement Contributions | | | | 248,106.44 |
| 250 Unemployment Compensation | | | | 0.01 |
| 260 Workers' Compensation | | | | 4,758.49 |
| 270 Group Insurance - Self-Insurance | | | | 190,120.97 |
| Total Personnel Services - Employee Benefits | | | | \$504,478.53 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 32,888.14 |
| Total Purchased Professional and Technical Services | | | | \$32,888.14 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 3,429.64 |
| 440 Rentals | | | | 500.00 |
| Total Purchased Property Services | | | | \$3,929.64 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 10,407.04 |
| 541 Advertising Related to Federal Grant Awards | | | | 9,897.39 |
| 550 Printing and Binding | | | | 2,453.98 |
| 580 Travel | | | | 1,416.96 |
| Total Other Purchased Services | | | | \$24,175.37 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 16,846.58 |
| 650 Supplies & Fees - Technology Related | | | | 153,098.38 |
| Total Supplies | | | | \$169,944.96 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 7,117.98 |
| 890 Miscellaneous Expenditures | | | | 11.00 |
| Total Other Objects | | | | \$7,128.98 |
| Total 2500 Support Services - Business | | | | \$1,520,747.87 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|-----------------------|
| General Fund (10) | | | | |
| 2510 Fiscal Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 778,202.25 |
| Total Personnel Services - Salaries | | | | \$778,202.25 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 5,952.67 |
| 220 Social Security Contributions | | | | 55,539.95 |
| 230 PSERS Retirement Contributions | | | | 248,106.44 |
| 250 Unemployment Compensation | | | | 0.01 |
| 260 Workers' Compensation | | | | 4,758.49 |
| 270 Group Insurance - Self-Insurance | | | | 190,120.97 |
| Total Personnel Services - Employee Benefits | | | | \$504,478.53 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 32,888.14 |
| Total Purchased Professional and Technical Services | | | | \$32,888.14 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 3,429.64 |
| 440 Rentals | | | | 500.00 |
| Total Purchased Property Services | | | | \$3,929.64 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 10,407.04 |
| 541 Advertising Related to Federal Grant Awards | | | | 9,897.39 |
| 550 Printing and Binding | | | | 2,453.98 |
| 580 Travel | | | | 1,416.96 |
| Total Other Purchased Services | | | | \$24,175.37 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 16,846.58 |
| 650 Supplies & Fees - Technology Related | | | | 153,098.38 |
| Total Supplies | | | | \$169,944.96 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 7,117.98 |
| 890 Miscellaneous Expenditures | | | | 11.00 |
| Total Other Objects | | | | \$7,128.98 |
| Total 2510 Fiscal Services | | | | \$1,520,747.87 |

General Fund (10)

2511 Supervision of Fiscal Services - Head of Component

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|--------------|
| 100 Personnel Services - Salaries | | | | 186,898.16 |
| 100 Personnel Services - Salaries | | | | \$186,898.16 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 1,937.32 |
| 220 Social Security Contributions | | | | 11,510.72 |
| 230 PSERS Retirement Contributions | | | | 50,889.50 |
| 260 Workers' Compensation | | | | 974.11 |
| 270 Group Insurance - Self-Insurance | | | | 5,373.12 |
| Total Personnel Services - Employee Benefits | | | | \$70,684.77 |
| Total 2511 Supervision of Fiscal Services - Head of Component | | | | \$257,582.93 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 2514 Payroll Services | | | | |
| 100 Personnel Services -- Salaries | | | | |
| 100 Personnel Services -- Salaries | | | | 136,009.83 |
| Total Personnel Services -- Salaries | | | | \$136,009.83 |
| 200 Personnel Services -- Employee Benefits | | | | |
| 210 Group Insurance -- Contracted Provider | | | | 493.34 |
| 220 Social Security Contributions | | | | 10,115.57 |
| 230 PSERS Retirement Contributions | | | | 45,167.17 |
| 260 Workers' Compensation | | | | 870.49 |
| 270 Group Insurance -- Self-Insurance | | | | 57,260.00 |
| Total Personnel Services -- Employee Benefits | | | | \$113,906.57 |
| Total 2514 Payroll Services | | | | \$249,916.40 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|-----------------------|
| General Fund (10) | | | | |
| 2515 Financial Accounting Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 455,294.26 |
| Total Personnel Services - Salaries | | | | \$455,294.26 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 3,522.01 |
| 220 Social Security Contributions | | | | 33,913.66 |
| 230 PSERS Retirement Contributions | | | | 152,049.77 |
| 250 Unemployment Compensation | | | | 0.01 |
| 260 Workers' Compensation | | | | 2,913.89 |
| 270 Group Insurance - Self-Insurance | | | | 127,487.85 |
| Total Personnel Services - Employee Benefits | | | | \$319,887.19 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 32,888.14 |
| Total Purchased Professional and Technical Services | | | | \$32,888.14 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 3,429.64 |
| 440 Rentals | | | | 500.00 |
| Total Purchased Property Services | | | | \$3,929.64 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 10,407.04 |
| 541 Advertising Related to Federal Grant Awards | | | | 9,897.39 |
| 550 Printing and Binding | | | | 2,453.98 |
| 580 Travel | | | | 1,416.96 |
| Total Other Purchased Services | | | | \$24,175.37 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 16,846.58 |
| 650 Supplies & Fees - Technology Related | | | | 153,098.38 |
| Total Supplies | | | | \$169,944.96 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 7,117.98 |
| 890 Miscellaneous Expenditures | | | | 11.00 |
| Total Other Objects | | | | \$7,128.98 |
| Total 2515 Financial Accounting Services | | | | \$1,013,248.54 |

| | Elementary | Secondary | Federal | Total |
|---|---------------------|---------------------|---------------------|------------------------|
| General Fund (10) | | | | |
| 2600 Operation and Maintenance of Plant Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 27,266.87 | | | 5,673,648.69 |
| Total Personnel Services - Salaries | \$27,266.87 | | | \$5,673,648.69 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 27,416.31 |
| 220 Social Security Contributions | 1,775.49 | | | 422,670.80 |
| 230 PSERS Retirement Contributions | 7,911.55 | | | 1,861,714.34 |
| 250 Unemployment Compensation | | | | 1,536.92 |
| 260 Workers' Compensation | 151.48 | | | 36,203.03 |
| 270 Group Insurance - Self-Insurance | | | | 2,377,406.22 |
| Total Personnel Services - Employee Benefits | \$9,838.52 | | | \$4,726,947.62 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | 2,500.00 | 104,662.94 |
| 350 Security / Safety Services | | | | 2,979.00 |
| Total Purchased Professional and Technical Services | | | \$2,500.00 | \$107,641.94 |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | | 328,045.34 |
| 420 Utility Services | 161,383.21 | | | 143,367.55 |
| 430 Repairs and Maintenance Services | | | | 508,414.96 |
| 440 Rentals | 1,706.50 | | | 94,198.93 |
| 460 Extermination Services | | | | 8,633.35 |
| Total Purchased Property Services | \$163,089.71 | | | \$1,082,660.13 |
| 500 Other Purchased Services | | | | |
| 523 General Property and Liability Insurance | | | | 322,431.00 |
| 530 Communications | | | | 62.88 |
| 580 Travel | | | | 1,525.79 |
| Total Other Purchased Services | | | | \$324,019.67 |
| 600 Supplies | | | | |
| 610 General Supplies | 282,522.79 | 317,257.05 | | 599,779.84 |
| 620 Energy | | | | 1,805,788.67 |
| 640 Books and Periodicals | | | | 171.47 |
| Total Supplies | \$282,522.79 | \$317,257.05 | | \$2,405,739.98 |
| 700 Property | | | | |
| 752 Capital Equipment - Original and Additional | | | | 32,675.49 |
| 762 Capitalized Equipment - Replacement | | | | 74,438.76 |
| Total Property | | | | \$107,114.25 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | 1,254.23 | 1,952.15 |
| Total Other Objects | | | \$1,254.23 | \$1,952.15 |
| Total 2600 Operation and Maintenance of Plant Services | \$282,522.79 | \$317,257.05 | \$203,949.33 | \$14,429,724.43 |

General Fund (10)

2610 Supervision of Operation and Maintenance of Plant Services

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|---------------------|
| 100 Personnel Services - Salaries | | | | 90,040.60 |
| 100 Personnel Services - Salaries | | | | 90,040.60 |
| Total Personnel Services - Salaries | | | | \$90,040.60 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 1,257.62 |
| 220 Social Security Contributions | | | | 6,893.78 |
| 230 PSERS Retirement Contributions | | | | 30,100.46 |
| 260 Workers' Compensation | | | | 576.16 |
| 270 Group Insurance - Self-Insurance | | | | 19,295.77 |
| Total Personnel Services - Employee Benefits | | | | \$58,123.79 |
| Total 2610 Supervision of Operation and Maintenance of Plant Services | | | | \$148,164.39 |

General Fund (10)

2611 Supervision of Operation and Maintenance of Plant Services - Head of Component

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|---------------------|
| 100 Personnel Services - Salaries | | | | 90,040.60 |
| 100 Personnel Services - Salaries | | | | 90,040.60 |
| Total Personnel Services - Salaries | | | | \$90,040.60 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 1,257.62 |
| 220 Social Security Contributions | | | | 6,893.78 |
| 230 PSERS Retirement Contributions | | | | 30,100.46 |
| 260 Workers' Compensation | | | | 576.16 |
| 270 Group Insurance - Self-Insurance | | | | 19,295.77 |
| Total Personnel Services - Employee Benefits | | | | \$56,123.79 |
| Total 2611 Supervision of Operation and Maintenance of Plant Services - Head of Component | | | | \$146,164.39 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|---------------------|---------|------------------------|
| General Fund (10) | | | | |
| 2620 Operation of Buildings Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 4,147,302.94 |
| Total Personnel Services - Salaries | | | | \$4,147,302.94 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 19,115.49 |
| 220 Social Security Contributions | | | | 309,015.90 |
| 230 PSERS Retirement Contributions | | | | 1,373,866.77 |
| 250 Unemployment Compensation | | | | 203.78 |
| 260 Workers' Compensation | | | | 26,434.89 |
| 270 Group Insurance - Self-Insurance | | | | 1,712,243.61 |
| Total Personnel Services - Employee Benefits | | | | \$3,440,879.44 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 90,621.26 |
| 350 Security / Safety Services | | | | 2,979.00 |
| Total Purchased Professional and Technical Services | | | | \$93,600.26 |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | | 109,064.64 |
| 420 Utility Services | | | | 143,367.55 |
| 430 Repairs and Maintenance Services | | | | 494,168.09 |
| 440 Rentals | | | | 77,724.32 |
| 460 Extermination Services | | | | 8,633.35 |
| Total Purchased Property Services | | | | \$832,957.95 |
| 500 Other Purchased Services | | | | |
| 523 General Property and Liability Insurance | | | | 322,431.00 |
| 530 Communications | | | | 17.44 |
| 580 Travel | | | | 1,525.79 |
| Total Other Purchased Services | | | | \$323,974.23 |
| 600 Supplies | | | | |
| 610 General Supplies | 251,399.89 | 286,134.15 | | 537,534.04 |
| 620 Energy | | | | 1,785,199.58 |
| Total Supplies | \$251,399.89 | \$286,134.15 | | \$2,322,733.62 |
| 700 Property | | | | |
| 752 Capital Equipment - Original and Additional | | | | 32,675.49 |
| 762 Capitalized Equipment - Replacement | | | | 31,951.76 |
| Total Property | | | | \$64,627.25 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 297.00 |
| Total Other Objects | | | | \$297.00 |
| Total 2620 Operation of Buildings Services | \$251,399.89 | \$286,134.15 | | \$11,226,372.69 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|--------------------|--------------------|---------------------|---------------------|
| General Fund (10) | | | | |
| 2630 Care and Upkeep of Grounds Services | | | | |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | 161,383.21 | 218,980.70 |
| 430 Repairs and Maintenance Services | | | | 10,755.20 |
| 440 Rentals | | | 1,706.50 | 16,474.61 |
| Total Purchased Property Services | | | \$163,089.71 | \$246,210.51 |
| 600 Supplies | | | | |
| 610 General Supplies | 21,385.08 | 21,385.08 | | 42,770.16 |
| 620 Energy | | | | 10,125.92 |
| Total Supplies | \$21,385.08 | \$21,385.08 | | \$52,896.08 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 400.92 |
| Total Other Objects | | | | \$400.92 |
| Total 2630 Care and Upkeep of Grounds Services | \$21,385.08 | \$21,385.08 | \$163,089.71 | \$299,507.51 |

| | Elementary | Secondary | Federal | Total |
|--|-------------------|-------------------|--------------------|-----------------------|
| General Fund (10) | | | | |
| 2660 Safety and Security Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | 27,266.87 | 1,436,305.15 |
| Total Personnel Services - Salaries | | | \$27,266.87 | \$1,436,305.15 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 7,043.20 |
| 220 Social Security Contributions | | | 1,775.49 | 106,761.12 |
| 230 PSERS Retirement Contributions | | | 7,911.55 | 457,748.11 |
| 250 Unemployment Compensation | | | | 1,333.14 |
| 260 Workers' Compensation | | | 151.48 | 9,191.98 |
| 270 Group Insurance - Self-Insurance | | | | 645,866.84 |
| Total Personnel Services - Employee Benefits | | | \$9,838.52 | \$1,227,944.39 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | 2,500.00 | 14,041.68 |
| Total Purchased Professional and Technical Services | | | \$2,500.00 | \$14,041.68 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 3,491.67 |
| Total Purchased Property Services | | | | \$3,491.67 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 45.44 |
| Total Other Purchased Services | | | | \$45.44 |
| 600 Supplies | | | | |
| 610 General Supplies | 9,737.82 | 9,737.82 | | 19,475.64 |
| 620 Energy | | | | 10,463.17 |
| 640 Books and Periodicals | | | | 171.47 |
| Total Supplies | \$9,737.82 | \$9,737.82 | | \$30,110.28 |
| 700 Property | | | | |
| 762 Capitalized Equipment - Replacement | | | | 42,487.00 |
| Total Property | | | | \$42,487.00 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | 1,254.23 | 1,254.23 |
| Total Other Objects | | | \$1,254.23 | \$1,254.23 |
| Total 2660 Safety and Security Services | \$9,737.82 | \$9,737.82 | \$40,859.62 | \$2,755,679.84 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|----------------------|------------------------|
| General Fund (10) | | | | |
| 2700 Student Transportation Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | (89,818.82) | 3,651,819.10 |
| Total Personnel Services - Salaries | | | (\$89,818.82) | \$3,651,819.10 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 21,336.74 |
| 220 Social Security Contributions | | | | 278,510.29 |
| 230 PSERS Retirement Contributions | | | | 1,189,043.53 |
| 250 Unemployment Compensation | | | | 1,684.53 |
| 260 Workers' Compensation | | | | 23,943.80 |
| 270 Group Insurance - Self-Insurance | | | | 1,810,415.50 |
| Total Personnel Services - Employee Benefits | | | | \$3,324,934.39 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 14,883.65 |
| 340 Technical Services | | | | 39,252.00 |
| Total Purchased Professional and Technical Services | | | | \$54,135.65 |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | | 261.50 |
| 420 Utility Services | | | | 6,131.32 |
| 430 Repairs and Maintenance Services | | | 782.00 | 88,838.06 |
| 440 Rentals | | | | 6,349.92 |
| Total Purchased Property Services | | | \$1,043.50 | \$101,580.80 |
| 500 Other Purchased Services | | | | |
| 513 Contracted Carriers | | | | 890,263.82 |
| 516 Student Transportation Services From the IU | | | | 379,291.65 |
| 522 Automotive Liability Insurance | | | | 116,191.00 |
| 530 Communications | | | | 28.68 |
| 580 Travel | | | | 797.85 |
| Total Other Purchased Services | | | | \$1,386,573.00 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 93,403.87 |
| 620 Energy | | | | 393,388.23 |
| 640 Books and Periodicals | | | | (11,559.33) |
| 650 Supplies & Fees -- Technology Related | | | | 15,101.94 |
| Total Supplies | | | | \$490,334.71 |
| 700 Property | | | | |
| 762 Capitalized Equipment - Replacement | | | | 4,488,548.00 |
| Total Property | | | | \$4,488,548.00 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 13,446.00 |
| Total Other Objects | | | | \$13,446.00 |
| Total 2700 Student Transportation Services | | | (\$88,775.32) | \$13,511,371.65 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 2710 Supervision of Student Transportation Services | | | | |
| 100 <u>Personnel Services - Salaries</u> | | | | 361,746.46 |
| 100 Personnel Services - Salaries | | | | 361,746.46 |
| 200 <u>Personnel Services - Employee Benefits</u> | | | | |
| 210 Group Insurance - Contracted Provider | | | | 5,675.82 |
| 220 Social Security Contributions | | | | 27,704.62 |
| 230 PSERS Retirement Contributions | | | | 119,250.83 |
| 260 Workers' Compensation | | | | 2,315.04 |
| 270 Group Insurance - Self-Insurance | | | | 76,475.77 |
| Total Personnel Services - Employee Benefits | | | | \$231,422.08 |
| Total 2710 Supervision of Student Transportation Services | | | | \$593,168.54 |

Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 2711 Supervision of Student Transportation Services - Head of Component | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 90,040.60 |
| Total Personnel Services - Salaries | | | | \$90,040.60 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 2,400.08 |
| 220 Social Security Contributions | | | | 6,998.23 |
| 230 PSERS Retirement Contributions | | | | 30,100.46 |
| 260 Workers' Compensation | | | | 576.16 |
| 270 Group Insurance - Self-Insurance | | | | 19,295.77 |
| Total Personnel Services - Employee Benefits | | | | \$59,370.70 |
| Total 2711 Supervision of Student Transportation Services - Head of Component | | | | \$149,411.30 |

General Fund (10)

2719 Supervision of Student Transportation Services - All Other Supervision

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|---------------------|
| 100 Personnel Services - Salaries | | | | 271,705.86 |
| 100 Personnel Services - Salaries | | | | \$271,705.86 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 3,275.74 |
| 220 Social Security Contributions | | | | 20,706.39 |
| 230 PSERS Retirement Contributions | | | | 89,150.37 |
| 260 Workers' Compensation | | | | 1,738.88 |
| 270 Group Insurance - Self-Insurance | | | | 57,180.00 |
| Total Personnel Services - Employee Benefits | | | | \$172,051.38 |
| Total 2719 Supervision of Student Transportation Services - All Other Supervision | | | | \$443,757.24 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|----------------------|-----------------------|
| General Fund (10) | | | | |
| 2720 Vehicle Operation Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | (89,818.82) | 2,801,721.96 |
| Total Personnel Services - Salaries | | | (\$89,818.82) | \$2,801,721.96 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 13,050.47 |
| 220 Social Security Contributions | | | | 214,299.06 |
| 230 PSERS Retirement Contributions | | | | 912,988.02 |
| 250 Unemployment Compensation | | | | 1,684.53 |
| 260 Workers' Compensation | | | | 18,503.20 |
| 270 Group Insurance - Self-Insurance | | | | 1,531,672.03 |
| Total Personnel Services - Employee Benefits | | | | \$2,692,197.31 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 14,883.65 |
| 340 Technical Services | | | | 39,252.00 |
| Total Purchased Professional and Technical Services | | | | \$54,135.65 |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | | 261.50 |
| 430 Repairs and Maintenance Services | | | 261.50 | 261.50 |
| Total Purchased Property Services | | | \$261.50 | \$74,942.16 |
| 500 Other Purchased Services | | | | |
| 513 Contracted Carriers | | | | 890,263.82 |
| 516 Student Transportation Services From the IU | | | | 379,291.65 |
| 522 Automotive Liability Insurance | | | | 116,191.00 |
| 530 Communications | | | | 28.68 |
| 580 Travel | | | | 797.85 |
| Total Other Purchased Services | | | | \$1,386,573.00 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 82,455.44 |
| 620 Energy | | | | 390,900.93 |
| 640 Books and Periodicals | | | | (11,559.33) |
| 650 Supplies & Fees - Technology Related | | | | 6,280.00 |
| Total Supplies | | | | \$468,077.04 |
| 700 Property | | | | |
| 762 Capitalized Equipment - Replacement | | | | 4,488,548.00 |
| Total Property | | | | \$4,488,548.00 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 13,446.00 |
| Total Other Objects | | | | \$13,446.00 |
| Total 2720 Vehicle Operation Services | | | (\$89,557.32) | \$1,979,641.12 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|-----------------|---------------------|
| General Fund (10) | | | | |
| 2740 Vehicle Servicing and Maintenance Services | | | | |
| 100 Personnel Services - Salaries | | | | 216,709.75 |
| 100 Personnel Services - Salaries | | | | \$216,709.75 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 1,430.06 |
| 220 Social Security Contributions | | | | 16,347.87 |
| 230 PSERS Retirement Contributions | | | | 72,395.93 |
| 260 Workers' Compensation | | | | 1,386.98 |
| 270 Group Insurance - Self-Insurance | | | | 56,450.79 |
| Total Personnel Services - Employee Benefits | | | | \$148,011.63 |
| 400 Purchased Property Services | | | | |
| 420 Utility Services | | | | 6,131.32 |
| 430 Repairs and Maintenance Services | | 782.00 | | 14,157.40 |
| 440 Rentals | | | | 6,349.92 |
| Total Purchased Property Services | | | \$782.00 | \$26,638.64 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 10,948.43 |
| 620 Energy | | | | 2,487.30 |
| 650 Supplies & Fees - Technology Related | | | | 8,821.94 |
| Total Supplies | | | | \$22,257.67 |
| Total 2740 Vehicle Servicing and Maintenance Services | | | \$782.00 | \$413,617.69 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 2750 Nonpublic Transportation | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 271,640.93 |
| Total Personnel Services - Salaries | | | | \$271,640.93 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 1,180.39 |
| 220 Social Security Contributions | | | | 20,158.74 |
| 230 PSERS Retirement Contributions | | | | 84,408.75 |
| 260 Workers' Compensation | | | | 1,738.58 |
| 270 Group Insurance - Self-Insurance | | | | 145,816.91 |
| Total Personnel Services - Employee Benefits | | | | \$253,303.37 |
| Total 2750 Nonpublic Transportation | | | | \$524,944.30 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------------------|-----------------------|
| General Fund (10) | | | | |
| 2800 Support Services - Central | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | 74,680.96 | 1,141,114.37 |
| Total Personnel Services - Salaries | | | \$74,680.96 | \$1,141,114.37 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | 879.30 | 8,491.41 |
| 220 Social Security Contributions | | | 5,569.90 | 85,486.36 |
| 230 PSERS Retirement Contributions | | | 25,814.58 | 381,667.05 |
| 240 Tuition Reimbursement | | | | 20,556.00 |
| 260 Workers' Compensation | | | 478.09 | 7,303.31 |
| 270 Group Insurance - Self-Insurance | | | 14,751.81 | 300,015.56 |
| Total Personnel Services - Employee Benefits | | | \$47,493.68 | \$303,519.69 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | 1,375.00 | 36,838.95 |
| 340 Technical Services | | | | 14,140.23 |
| 360 Employee Training and Development Services | | | 53,604.20 | 56,620.03 |
| Total Purchased Professional and Technical Services | | | \$54,979.20 | \$107,499.21 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 121,354.51 |
| 440 Rentals | | | | 14,423.86 |
| Total Purchased Property Services | | | | \$135,778.37 |
| 500 Other Purchased Services | | | | |
| 520 Insurance - General | | | | 6,875.00 |
| 530 Communications | | | | 147,029.29 |
| 541 Advertising Related to Federal Grant Awards | | | | 324.00 |
| 580 Travel | | | 2,039.03 | 42,983.82 |
| Total Other Purchased Services | | | \$2,039.03 | \$197,212.11 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 55,715.38 |
| 650 Supplies & Fees - Technology Related | | | 22,044.25 | 711,111.52 |
| Total Supplies | | | \$22,044.25 | \$766,826.90 |
| 700 Property | | | | |
| 756 Capitalized Technology Equipment - Original | | | | 1,830,545.00 |
| 766 Capitalized Technology Equipment - Replacement | | | | 16,288.40 |
| Total Property | | | | \$1,846,833.40 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 8,642.98 |
| Total Other Objects | | | | \$8,642.98 |
| Total 2800 Support Services - Central | | | \$201,237.12 | \$5,007,427.03 |

| General Fund (10) | Elementary | Secondary | Federal | Total |
|---|------------|-----------|--------------------|--------------------|
| 2810 Planning, Research, Development and Evaluation Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | 1,375.00 | 1,375.00 |
| Total Purchased Professional and Technical Services | | | \$1,375.00 | \$1,375.00 |
| 600 Supplies | | | | |
| 610 General Supplies | | | 21,531.00 | 21,531.00 |
| Total Supplies | | | \$21,531.00 | \$21,531.00 |
| Total 2810 Planning, Research, Development and Evaluation Services | | | \$22,906.00 | \$22,906.00 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|--------------------|---------------------|
| General Fund (10) | | | | |
| 2830 Staff Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 293,967.87 |
| Total Personnel Services - Salaries | | | | \$293,967.87 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 3,879.33 |
| 220 Social Security Contributions | | | | 21,808.48 |
| 230 PSERS Retirement Contributions | | | | 98,273.34 |
| 240 Tuition Reimbursement | | | | 20,556.00 |
| 260 Workers' Compensation | | | | 1,881.39 |
| 270 Group Insurance - Self-Insurance | | | | 71,588.39 |
| Total Personnel Services - Employee Benefits | | | | \$217,986.93 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 35,463.95 |
| 360 Employee Training and Development Services | | | 53,604.20 | 56,520.03 |
| Total Purchased Professional and Technical Services | | | \$53,604.20 | \$91,983.98 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 132.76 |
| Total Purchased Property Services | | | | \$132.76 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 250.55 |
| 541 Advertising Related to Federal Grant Awards | | | | 324.00 |
| 580 Travel | | | 1,365.15 | 36,347.39 |
| Total Other Purchased Services | | | \$1,365.15 | \$36,921.94 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 5,731.33 |
| Total Supplies | | | | \$5,731.33 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 5,276.98 |
| Total Other Objects | | | | \$5,276.98 |
| Total 2830 Staff Services | | | \$54,969.35 | \$652,001.79 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|-------------------|---------------------|
| General Fund (10) | | | | |
| 2831 Supervision of Staff Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 121,379.70 |
| Total Personnel Services - Salaries | | | | \$121,379.70 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 1,598.18 |
| 220 Social Security Contributions | | | | 9,160.65 |
| 230 PSERS Retirement Contributions | | | | 40,577.16 |
| 260 Workers' Compensation | | | | 776.88 |
| 270 Group Insurance - Self-Insurance | | | | 17,848.55 |
| Total Personnel Services - Employee Benefits | | | | \$69,961.42 |
| 500 Other Purchased Services | | | | |
| 580 Travel | | | 1,365.15 | 1,365.15 |
| Total Other Purchased Services | | | \$1,365.15 | \$1,365.15 |
| Total 2831 Supervision of Staff Services | | | \$1,365.15 | \$192,706.27 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 2833 Staff Accounting Services | | | | |
| 100 Personnel Services - Salaries | | | | 172,588.17 |
| Total Personnel Services - Salaries | | | | \$172,588.17 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 2,281.15 |
| 220 Social Security Contributions | | | | 12,647.83 |
| 230 PSERS Retirement Contributions | | | | 57,696.18 |
| 260 Workers' Compensation | | | | 1,104.51 |
| 270 Group Insurance - Self-Insurance | | | | 53,739.84 |
| Total Personnel Services - Employee Benefits | | | | \$127,469.51 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 35,463.95 |
| Total Purchased Professional and Technical Services | | | | \$35,463.95 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 132.76 |
| Total Purchased Property Services | | | | \$132.76 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 250.55 |
| 541 Advertising Related to Federal Grant Awards | | | | 324.00 |
| 580 Travel | | | | 789.62 |
| Total Other Purchased Services | | | | \$1,364.17 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 5,731.33 |
| Total Supplies | | | | \$5,731.33 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 5,276.98 |
| Total Other Objects | | | | \$5,276.98 |
| Total 2833 Staff Accounting Services | | | | \$348,026.87 |

General Fund (10)

2834 Staff Development Services - Non-Instructional, Certified Staff Only

200 Personnel Services - Employee Benefits

240 Tuition Reimbursement

| | | | | |
|---|------------|-----------|---------|--------------------|
| | Elementary | Secondary | Federal | Total |
| | | | | 20,556.00 |
| Total Personnel Services - Employee Benefits | | | | \$20,556.00 |

300 Purchased Professional and Technical Services

360 Employee Training and Development Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

580 Travel

| | | | | |
|---------------------------------------|------------|-----------|--------------------|--------------------|
| | Elementary | Secondary | Federal | Total |
| | | | 13,512.44 | 16,428.27 |
| Total Other Purchased Services | | | \$13,512.44 | \$16,428.27 |

Total 2834 Staff Development Services - Non-Instructional, Certified Staff Only

| | | | | |
|--|------------|-----------|---------|--------------------|
| | Elementary | Secondary | Federal | Total |
| | | | | 13,084.52 |
| | | | | \$13,084.52 |
| | | | | \$50,068.79 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|--------------------|--------------------|
| General Fund (10) | | | | |
| 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 360 Employee Training and Development Services | | | 40,091.76 | 40,091.76 |
| Total Purchased Professional and Technical Services | | | \$40,091.76 | \$40,091.76 |
| 500 Other Purchased Services | | | | |
| 580 Travel | | | | 21,108.10 |
| Total Other Purchased Services | | | | \$21,108.10 |
| Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only | | | \$40,091.76 | \$61,199.86 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|-----------------------|
| General Fund (10) | | | | |
| 2840 Data Processing Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 766,251.10 |
| Total Personnel Services - Salaries | | | | \$766,251.10 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 3,657.48 |
| 220 Social Security Contributions | | | | 57,645.84 |
| 230 PSERS Retirement Contributions | | | | 255,509.88 |
| 260 Workers' Compensation | | | | 4,904.12 |
| 270 Group Insurance - Self-Insurance | | | | 212,335.36 |
| Total Personnel Services - Employee Benefits | | | | \$534,052.68 |
| 300 Purchased Professional and Technical Services | | | | |
| 340 Technical Services | | | | 14,140.23 |
| Total Purchased Professional and Technical Services | | | | \$14,140.23 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 121,221.75 |
| 440 Rentals | | | | 14,423.86 |
| Total Purchased Property Services | | | | \$135,645.61 |
| 500 Other Purchased Services | | | | |
| 520 Insurance - General | | | | 6,875.00 |
| 530 Communications | | | | 146,778.74 |
| 580 Travel | | | | 5,962.55 |
| Total Other Purchased Services | | | | \$159,616.29 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 27,939.80 |
| 650 Supplies & Fees - Technology Related | | | | 711,111.52 |
| Total Supplies | | | | \$739,051.32 |
| 700 Property | | | | |
| 756 Capitalized Technology Equipment - Original | | | | 1,830,545.00 |
| 766 Capitalized Technology Equipment - Replacement | | | | 16,288.40 |
| Total Property | | | | \$1,846,833.40 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 3,366.00 |
| Total Other Objects | | | | \$3,366.00 |
| Total 2840 Data Processing Services | | | | \$4,198,956.63 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|---------------------|---------------------|
| General Fund (10) | | | | |
| 2850 State and Federal Agency Liaison Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | 74,680.96 | 80,895.40 |
| Total Personnel Services - Salaries | | | \$74,680.96 | \$80,895.40 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | 879.30 | 954.60 |
| 220 Social Security Contributions | | | 5,569.90 | 6,032.04 |
| 230 PSERS Retirement Contributions | | | 25,814.58 | 27,883.83 |
| 260 Workers Compensation | | | 478.09 | 517.80 |
| 270 Group Insurance - Self-Insurance | | | 14,751.81 | 16,091.81 |
| Total Personnel Services - Employee Benefits | | | \$47,493.68 | \$51,480.08 |
| 500 Other Purchased Services | | | | |
| 580 Travel | | | 673.88 | 673.88 |
| Total Other Purchased Services | | | \$673.88 | \$673.88 |
| 600 Supplies | | | | |
| 610 General Supplies | | | 513.25 | 513.25 |
| Total Supplies | | | \$513.25 | \$513.25 |
| Total 2850 State and Federal Agency Liaison Services | | | \$123,361.77 | \$133,562.61 |

| | Elementary | Secondary | Federal | Total |
|-----------------------------------|------------|-----------|---------|--------------|
| General Fund (10) | | | | |
| 2900 Other Support Services | | | | |
| 500 Other Purchased Services | | | | |
| 595 IU Payments By Withholding | | | | 127,378.67 |
| Total Other Purchased Services | | | | \$127,378.67 |
| Total 2900 Other Support Services | | | | \$127,378.67 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|----------------|---------------------|
| General Fund (10) | | | | |
| 2910 Support Services Not Listed Elsewhere in the 2000 Series | | | | |
| 500 Other Purchased Services | | | | 127,378.67 |
| 595 IU Payments By Withholding | | | | \$127,378.67 |
| Total Other Purchased Services | | | | \$127,378.67 |
| Total 2910 Support Services Not Listed Elsewhere in the 2000 Series | | | | \$127,378.67 |

| | <u>Total</u> |
|--|-----------------------|
| General Fund (10) | |
| 3000 Operation of Non-Instructional Services | |
| 100 Personnel Services - Salaries | |
| 100 Personnel Services - Salaries | 1,406,464.59 |
| Total Personnel Services - Salaries | \$1,406,464.59 |
| 200 Personnel Services - Employee Benefits | |
| 210 Group Insurance - Contracted Provider | 2,191.74 |
| 220 Social Security Contributions | 106,228.35 |
| 230 PSERS Retirement Contributions | 445,209.83 |
| 250 Unemployment Compensation | 864.24 |
| 260 Workers' Compensation | 8,667.06 |
| 270 Group Insurance - Self-Insurance | 104,195.00 |
| Total Personnel Services - Employee Benefits | \$667,356.22 |
| 300 Purchased Professional and Technical Services | |
| 322 Professional Educational Services - Ius | 209.63 |
| 330 Other Professional Services | 217,703.57 |
| Total Purchased Professional and Technical Services | \$217,913.20 |
| 400 Purchased Property Services | |
| 410 Cleaning Services | 6,052.55 |
| 430 Repairs and Maintenance Services | 67,277.11 |
| 440 Rentals | 7,487.97 |
| Total Purchased Property Services | \$80,817.63 |
| 500 Other Purchased Services | |
| 510 Student Transportation Services | 188,570.15 |
| 520 Insurance - General | 41,030.00 |
| 530 Communications | 173.92 |
| 550 Printing and Binding | 609.30 |
| 580 Travel | 15,537.20 |
| Total Other Purchased Services | \$245,920.57 |
| 600 Supplies | |
| 610 General Supplies | 188,797.13 |
| 620 Energy | 96.25 |
| 630 Food | 17,533.75 |
| 640 Books and Periodicals | 15,661.90 |
| 650 Supplies & Fees - Technology Related | 11,850.20 |
| Total Supplies | \$233,939.23 |
| 700 Property | |
| 762 Capitalized Equipment - Replacement | 5,400.00 |
| Total Property | \$5,400.00 |
| 800 Other Objects | |
| 810 Dues and Fees | 40,568.16 |
| 890 Miscellaneous Expenditures | 2,481.00 |
| Total Other Objects | \$43,049.16 |
| Total 3000 Operation of Non-Instructional Services | \$2,900,860.60 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|-------------------|-----------------------|
| General Fund (10) | | | | |
| 3200 Student Activities | | | | |
| 100 Personnel Services - Salaries | | | 3,100.87 | 1,391,203.19 |
| Total Personnel Services - Salaries | | | \$3,100.87 | \$1,391,203.19 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | 210.15 | 2,191.74 |
| 220 Social Security Contributions | | | 918.32 | 105,087.44 |
| 230 PSERS Retirement Contributions | | | | 440,107.94 |
| 250 Unemployment Compensation | | | | 864.24 |
| 260 Workers' Compensation | | | 17.58 | 8,569.36 |
| 270 Group Insurance - Self-Insurance | | | | 104,195.00 |
| Total Personnel Services - Employee Benefits | | | \$1,146.05 | \$661,015.72 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 166,189.51 |
| Total Purchased Professional and Technical Services | | | | \$166,189.51 |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | | 6,052.55 |
| 430 Repairs and Maintenance Services | | | | 67,277.11 |
| 440 Rentals | | | | 7,487.97 |
| Total Purchased Property Services | | | | \$80,817.63 |
| 500 Other Purchased Services | | | | |
| 510 Student Transportation Services | | | 1,320.37 | 188,570.15 |
| 520 Insurance - General | | | | 41,030.00 |
| 530 Communications | | | | 52.49 |
| 580 Travel | | | | 14,237.93 |
| Total Other Purchased Services | | | \$1,320.37 | \$243,890.57 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 167,674.49 |
| 620 Energy | | | | 96.25 |
| 650 Supplies & Fees - Technology Related | | | | 10,548.00 |
| Total Supplies | | | | \$178,318.74 |
| 700 Property | | | | |
| 762 Capitalized Equipment - Replacement | | | | 5,400.00 |
| Total Property | | | | \$5,400.00 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 40,568.16 |
| Total Other Objects | | | | \$40,568.16 |
| Total 3200 Student Activities | | | \$5,567.29 | \$2,767,403.52 |

| | Elementary | Secondary | Federal | Total |
|--|---------------------|-----------|---------|---------------------|
| General Fund (10) | | | | |
| 3300 Community Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | 15,261.40 | | | 15,261.40 |
| Total Personnel Services - Salaries | \$15,261.40 | | | \$15,261.40 |
| 200 Personnel Services - Employee Benefits | | | | |
| 220 Social Security Contributions | 1,140.91 | | | 1,140.91 |
| 230 PSERS Retirement Contributions | 5,101.89 | | | 5,101.89 |
| 260 Workers' Compensation | 97.70 | | | 97.70 |
| Total Personnel Services - Employee Benefits | \$6,340.50 | | | \$6,340.50 |
| 300 Purchased Professional and Technical Services | | | | |
| 322 Professional Educational Services - Ius | | 209.63 | | 209.63 |
| 330 Other Professional Services | 51,514.06 | | | 51,514.06 |
| Total Purchased Professional and Technical Services | \$51,723.69 | | | \$51,723.69 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | 121.43 | | 121.43 |
| 550 Printing and Binding | | 609.30 | | 609.30 |
| 580 Travel | | 1,299.27 | | 1,299.27 |
| Total Other Purchased Services | \$2,030.00 | | | \$2,030.00 |
| 600 Supplies | | | | |
| 610 General Supplies | 21,122.64 | | | 21,122.64 |
| 630 Food | 17,417.93 | | | 17,533.75 |
| 640 Books and Periodicals | 15,661.90 | | | 15,661.90 |
| 650 Supplies & Fees - Technology Related | 1,302.20 | | | 1,302.20 |
| Total Supplies | \$55,504.67 | | | \$55,504.67 |
| Total 3300 Community Services | \$130,860.26 | | | \$130,976.08 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|---|-------------------|------------------|----------------|-------------------|
| General Fund (10) | | | | |
| 3400 Scholarships and Awards | | | | |
| 800 Other Objects | | | | 2,481.00 |
| 890 Miscellaneous Expenditures | | | | \$2,481.00 |
| Total Other Objects | | | | \$2,481.00 |
| Total 3400 Scholarships and Awards | | | | \$2,481.00 |

| | <u>Total</u> |
|---|------------------------|
| General Fund (10) | |
| 5000 Other Expenditures and Financing Uses | |
| 800 Other Objects | |
| 830 Interest | 5,449,523.67 |
| 880 Refunds of Prior Years' Receipts | 506,479.88 |
| Total Other Objects | \$5,956,003.35 |
| 900 Other Uses of Funds | |
| 910 Redemption of Principal | 11,789,755.59 |
| Total Other Uses of Funds | \$11,789,755.59 |
| Total 5000 Other Expenditures and Financing Uses | \$17,745,758.94 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|----------------|------------------------|
| General Fund (10) | | | | |
| 5100 Debt Service / Other Expenditures and Financing Uses | | | | |
| 800 Other Objects | | | | |
| 830 Interest | | | | 5,449,523.67 |
| 880 Refunds of Prior Years' Receipts | | | | 506,479.68 |
| Total Other Objects | | | | \$5,956,003.35 |
| 900 Other Uses of Funds | | | | |
| 910 Redemption of Principal | | | | 11,789,755.59 |
| Total Other Uses of Funds | | | | \$11,789,755.59 |
| Total 5100 Debt Service / Other Expenditures and Financing Uses | | | | \$17,745,758.94 |

| | Elementary | Secondary | Federal | Total |
|----------------------------------|------------|-----------|---------|------------------------|
| General Fund (10) | | | | |
| 5110 Debt Service | | | | |
| 800 Other Objects | | | | |
| 830 Interest | | | | 5,449,523.67 |
| Total Other Objects | | | | \$5,449,523.67 |
| 900 Other Uses of Funds | | | | |
| 910 Redemption of Principal | | | | 11,789,755.59 |
| Total Other Uses of Funds | | | | \$11,789,755.59 |
| Total 5110 Debt Service | | | | \$17,239,279.26 |

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|----------------|---------------------|
| General Fund (10) | | | | |
| 5130 Refund of Prior Year Revenues / Receipts | | | | |
| 800 Other Objects | | | | |
| 880 Refunds of Prior Years' Receipts | | | | 506,479.68 |
| Total Other Objects | | | | \$506,479.68 |
| Total 5130 Refund of Prior Year Revenues / Receipts | | | | \$506,479.68 |

Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)

Athletic / School-Sponsored Extra Curricular Activities Fund (29)

3000 Operation of Non-Instructional Services

300 Purchased Professional and Technical Services

330 Other Professional Services

4,950.00
\$4,950.00

Total Purchased Professional and Technical Services

400 Purchased Property Services

430 Repairs and Maintenance Services

85.00
 8,234.42

440 Rentals

\$8,319.42

Total Purchased Property Services

500 Other Purchased Services

510 Student Transportation Services

11,904.22
 2,937.53

550 Printing and Binding

\$14,841.75

Total Other Purchased Services

600 Supplies

610 General Supplies

73,735.87

630 Food

28,808.62

640 Books and Periodicals

4,901.52

Total Supplies

\$107,346.01

700 Property

758 Capitalized Technology Software - Original

2,030.00

762 Capitalized Equipment - Replacement

4,541.00

Total Property

\$6,571.00

800 Other Objects

810 Dues and Fees

78,741.25

890 Miscellaneous Expenditures

29,783.56

Total Other Objects

\$108,524.81

Total 3000 Operation of Non-Instructional Services

\$250,552.99

Athletic / School-Sponsored Extra Curricular Activities Fund (29)

3200 Student Activities

300 Purchased Professional and Technical Services

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|-------------------|-------------------|
| 330 Other Professional Services | | | 3,300.00 | 4,950.00 |
| Total Purchased Professional and Technical Services | | | \$3,300.00 | \$4,950.00 |

400 Purchased Property Services

| | | | | |
|--|--|--|--|-------------------|
| 430 Repairs and Maintenance Services | | | | 85.00 |
| 440 Rentals | | | | 8,234.42 |
| Total Purchased Property Services | | | | \$8,319.42 |

500 Other Purchased Services

| | | | | |
|---------------------------------------|--|--|-------------------|--------------------|
| 510 Student Transportation Services | | | 3,996.94 | 11,904.22 |
| 550 Printing and Binding | | | | 2,937.53 |
| Total Other Purchased Services | | | \$3,996.94 | \$14,841.75 |

600 Supplies

| | | | | |
|---------------------------|--|--|--------------------|---------------------|
| 610 General Supplies | | | 6,910.42 | 73,735.87 |
| 630 Food | | | 2,716.08 | 28,808.62 |
| 640 Books and Periodicals | | | 4,801.52 | 4,801.52 |
| Total Supplies | | | \$14,428.02 | \$107,346.01 |

700 Property

| | | | | |
|--|--|--|-------------------|-------------------|
| 758 Capitalized Technology Software - Original | | | 2,030.00 | 2,030.00 |
| 762 Capitalized Equipment - Replacement | | | 4,541.00 | 4,541.00 |
| Total Property | | | \$6,571.00 | \$6,571.00 |

800 Other Objects

| | | | | |
|--------------------------------------|--|--|--------------------|---------------------|
| 810 Dues and Fees | | | 8,089.20 | 78,741.25 |
| 890 Miscellaneous Expenditures | | | 7,879.65 | 29,783.56 |
| Total Other Objects | | | \$15,968.85 | \$108,524.81 |
| Total 3200 Student Activities | | | \$44,264.81 | \$250,552.99 |

Capital Reserve Fund - \$ 1431 (32)

2000 Support Services

700 Property

758 Capitalized Technology Software - Original

Total Property

Total 2000 Support Services

Total

1,021,981.36

\$1,021,981.36

\$1,021,981.36

Capital Reserve Fund - \$ 1431 (32)

2600 Operation and Maintenance of Plant Services

700 Property

758 Capitalized Technology Software - Original

Total Property

Total 2600 Operation and Maintenance of Plant Services

| | <u>Elementary</u> | <u>Secondary</u> | <u>Federal</u> | <u>Total</u> |
|--|-------------------|------------------|----------------|----------------|
| | | | | 1,021,981.36 |
| | | | | \$1,021,981.36 |
| | | | | \$1,021,981.36 |

Capital Reserve Fund - \$ 1431 (32)

2660 Safety and Security Services

700 Property

758 Capitalized Technology Software - Original

Total Property

Total 2660 Safety and Security Services

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|----------------|
| | | | | 1,021,981.36 |
| | | | | \$1,021,981.36 |
| | | | | \$1,021,981.36 |

| | Total |
|---|-----------------------|
| Capital Reserve Fund - \$ 1431 (32) | |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 300 Purchased Professional and Technical Services | |
| 330 Other Professional Services | 60,133.15 |
| Total Purchased Professional and Technical Services | \$60,133.15 |
| 400 Purchased Property Services | |
| 410 Cleaning Services | 13,607.00 |
| 430 Repairs and Maintenance Services | 79,613.80 |
| 450 Construction Services | 1,403,746.48 |
| Total Purchased Property Services | \$1,496,967.28 |
| 600 Supplies | |
| 610 General Supplies | 21,350.00 |
| Total Supplies | \$21,350.00 |
| 700 Property | |
| 752 Capital Equipment - Original and Additional | 14,534.48 |
| 758 Capitalized Technology Software - Original | 59,396.85 |
| 762 Capitalized Equipment - Replacement | 855,717.15 |
| Total Property | \$929,648.48 |
| Total 4000 Facilities Acquisition, Construction and Improvement Services | \$2,508,098.91 |

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|---------|-------------|
| Capital Reserve Fund - \$ 1431 (32) | | | | |
| 4200 Existing Site Improvement Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 2,162.50 |
| Total Purchased Professional and Technical Services | | | | \$2,162.50 |
| 400 Purchased Property Services | | | | |
| 430 Repairs and Maintenance Services | | | | 6,000.00 |
| Total Purchased Property Services | | | | \$6,000.00 |
| 700 Property | | | | |
| 758 Capitalized Technology Software - Original | | | | 30,000.00 |
| Total Property | | | | \$30,000.00 |
| Total 4200 Existing Site Improvement Services | | | | \$38,162.50 |

Capital Reserve Fund - \$ 1431 (32)

4400 Architecture and Engineering Services / Educational Specifications -- Improvements

300 Purchased Professional and Technical Services

330 Other Professional Services

Total Purchased Professional and Technical Services

Total 4400 Architecture and Engineering Services / Educational Specifications -- Improvements

| | Elementary | Secondary | Federal | Total |
|---|------------|-----------|---------|-------------|
| 330 Other Professional Services | | | | 44,738.55 |
| Total Purchased Professional and Technical Services | | | | \$44,738.55 |
| Total 4400 Architecture and Engineering Services / Educational Specifications -- Improvements | | | | \$44,738.55 |

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|-----------------------|
| Capital Reserve Fund - \$ 1431 (32) | | | | |
| 4600 Existing Building Improvement Services | | | | |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 13,232.10 |
| Total Purchased Professional and Technical Services | | | | \$13,232.10 |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | | 13,607.00 |
| 430 Repairs and Maintenance Services | | | | 73,613.80 |
| 450 Construction Services | | | | 1,403,746.48 |
| Total Purchased Property Services | | | | \$1,490,967.28 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 21,350.00 |
| Total Supplies | | | | \$21,350.00 |
| 700 Property | | | | |
| 752 Capital Equipment - Original and Additional | | | | 14,534.48 |
| 758 Capitalized Technology Software - Original | | | | 29,396.85 |
| 762 Capitalized Equipment - Replacement | | | | 855,717.15 |
| Total Property | | | | \$899,648.48 |
| Total 4600 Existing Building Improvement Services | | | | \$2,425,197.86 |

General Fund(10) Public Purpose Trust(27) Other Compt. Approved (28) Athletic / Activity(29) Capital Reserve (690-1850)(31)

| | | | | | |
|--|-------------------------|--|--|---------------------|--|
| 1000 Instruction | | | | | |
| 1100 Regular Programs - Elementary / Secondary | 58,778,503.91 | | | | |
| 1200 Special Programs - Elementary / Secondary | 25,839,300.20 | | | | |
| 1300 Vocational Education | 2,590,962.15 | | | | |
| 1400 Other Instructional Programs - Elementary / Secondary | 1,547,001.24 | | | | |
| 1500 Nonpublic School Programs | 27,874.49 | | | | |
| 1800 Pre-Kindergarten | 27,868.72 | | | | |
| Total Instruction | \$88,811,510.71 | | | | |
| 2000 Support Services | | | | | |
| 2100 Support Services - Students | 6,132,126.29 | | | | |
| 2200 Support Services - Instructional Staff | 2,751,873.12 | | | | |
| 2300 Support Services - Administration | 7,600,800.43 | | | | |
| 2400 Support Services - Pupil Health | 1,940,398.34 | | | | |
| 2500 Support Services - Business | 1,520,747.87 | | | | |
| 2600 Operation and Maintenance of Plant Services | 14,429,724.43 | | | | |
| 2700 Student Transportation Services | 13,511,371.65 | | | | |
| 2800 Support Services - Central | 5,007,427.03 | | | | |
| 2900 Other Support Services | 127,378.67 | | | | |
| Total Support Services | \$53,021,847.83 | | | | |
| 3000 Operation of Non-Instructional Services | | | | | |
| 3200 Student Activities | 2,767,403.52 | | | 250,552.99 | |
| 3300 Community Services | 130,976.08 | | | | |
| 3400 Scholarships and Awards | 2,481.00 | | | | |
| Total Operation of Non-Instructional Services | \$2,900,860.60 | | | \$250,552.99 | |
| 4000 Facilities Acquisition, Construction and Improvement Services | | | | | |
| 4200 Existing Site Improvement Services | | | | | |
| 4400 Architecture and Engineering Services / Educational Specifications - Improvements | | | | | |
| 4600 Existing Building Improvement Services | | | | | |
| Total Facilities Acquisition, Construction and Improvement Services | | | | | |
| 5000 Other Expenditures and Financing Uses | | | | | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 17,745,758.94 | | | | |
| Total Other Expenditures and Financing Uses | \$17,745,758.94 | | | | |
| TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES | \$162,479,978.08 | | | \$250,552.99 | |

| | Capital Reserve (1431)(32) | Other Capital Projects Fund(39) | Debt Service(40) | Permanent(90) | Total |
|--|----------------------------|---------------------------------|------------------|---------------|-------------------------|
| 1000 Instruction | | | | | |
| 1100 Regular Programs - Elementary / Secondary | | | | | 58,778,503.91 |
| 1200 Special Programs - Elementary / Secondary | | | | | 25,839,300.20 |
| 1300 Vocational Education | | | | | 2,590,962.15 |
| 1400 Other Instructional Programs - Elementary / Secondary | | | | | 1,547,001.24 |
| 1500 Nonpublic School Programs | | | | | 27,874.49 |
| 1800 Pre-Kindergarten | | | | | 27,868.72 |
| Total Instruction | | | | | \$88,811,510.71 |
| 2000 Support Services | | | | | |
| 2100 Support Services - Students | | | | | 6,132,126.29 |
| 2200 Support Services - Instructional Staff | | | | | 2,751,873.12 |
| 2300 Support Services - Administration | | | | | 7,600,800.43 |
| 2400 Support Services - Pupil Health | | | | | 1,940,398.34 |
| 2500 Support Services - Business | | | | | 1,520,747.87 |
| 2600 Operation and Maintenance of Plant Services | 1,021,981.36 | | | | 15,451,705.79 |
| 2700 Student Transportation Services | | | | | 13,511,371.65 |
| 2800 Support Services - Central | | | | | 5,007,427.03 |
| 2900 Other Support Services | | | | | 127,378.67 |
| Total Support Services | \$1,021,981.36 | | | | \$54,043,829.19 |
| 3000 Operation of Non-Instructional Services | | | | | |
| 3200 Student Activities | | | | | |
| 3300 Community Services | | | | | 3,017,956.51 |
| 3400 Scholarships and Awards | | | | | 130,976.08 |
| Total Operation of Non-Instructional Services | | | | | 2,481.00 |
| 4000 Facilities Acquisition, Construction and Improvement Services | | | | | |
| 4200 Existing Site Improvement Services | | | | | 38,162.50 |
| 4400 Architecture and Engineering Services / Educational Specifications - Improvements | | | | | 44,738.55 |
| 4600 Existing Building Improvement Services | | | | | 2,425,197.86 |
| Total Facilities Acquisition, Construction and Improvement Services | | | | | \$2,508,098.91 |
| 5000 Other Expenditures and Financing Uses | | | | | |
| 5100 Debt Service / Other Expenditures and Financing Uses | | | | | 17,745,758.94 |
| Total Other Expenditures and Financing Uses | | | | | \$17,745,758.94 |
| TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES | \$3,530,080.27 | | | | \$166,260,611.34 |

PSERS Salary Data (Salary Data should relate to the General Fund only)

| Amount Description | Amount |
|--|---------------|
| Total Salary Base for salaries subject to PSERS withholding | 65,513,990.95 |
| Total Federally Funded salaries subject to PSERS withholding | 2,492,818.99 |

Title I Expenditure Data

| Amount Description | Amount |
|---|-----------------------|
| Expenditures Funded with Current Title I Funds | 1,907,143.00 |
| Expenditures Funded with Carry over Title I Funds | 330,720.00 |
| Total Title I Expenditure Data | \$2,237,863.00 |

Benefits for Staff Relative to Collective Bargaining Agreements

| OBJECT | COVERED | NOT COVERED | TOTAL |
|--|------------------------|-----------------------|------------------------|
| 10 General Fund | | | |
| 211 Medical Insurance | | | |
| 212 Dental Insurance | | | |
| 215 Eye Care Insurance | | | |
| 216 Prescription Insurance | | | |
| 271 Self-Insurance Medical Benefits | 16,929,032.97 | 1,333,080.00 | 18,262,112.97 |
| 272 Self-Insurance Dental Benefits | 630,895.64 | 52,560.00 | 683,455.64 |
| 275 Self-Insurance Eye Care Benefits | 52,574.64 | 4,380.00 | 56,954.64 |
| 276 Self-Insurance Prescription Benefits | | | |
| FUND TOTAL | \$17,612,503.25 | \$1,390,020.00 | \$19,002,523.25 |
| 50 Enterprise Fund | | | |
| 211 Medical Insurance | | | |
| 212 Dental Insurance | | | |
| 215 Eye Care Insurance | | | |
| 216 Prescription Insurance | | | |
| 271 Self-Insurance Medical Benefits | 494,091.11 | 57,960.00 | 552,051.11 |
| 272 Self-Insurance Dental Benefits | 18,413.33 | 2,160.00 | 20,573.33 |
| 275 Self-Insurance Eye Care Benefits | 1,534.44 | 180.00 | 1,714.44 |
| 276 Self-Insurance Prescription Benefits | | | |
| FUND TOTAL | \$514,038.88 | \$60,300.00 | \$574,338.88 |
| 60 Internal Service Fund | | | |
| No Self Insurance data to report | | | |
| 211 Medical Insurance | | | |
| 212 Dental Insurance | | | |
| 215 Eye Care Insurance | | | |
| 216 Prescription Insurance | | | |
| 271 Self-Insurance Medical Benefits | | | |
| 272 Self-Insurance Dental Benefits | | | |
| 275 Self-Insurance Eye Care Benefits | | | |
| 276 Self-Insurance Prescription Benefits | | | |
| FUND TOTAL | | | |
| Total of All Funds | \$18,126,542.13 | \$1,450,320.00 | \$19,576,862.13 |

| Function | Special Education (Prior Year) | Nonspecial Education (Prior Year) | Total (Prior Year) | Special Education (Current Year) | Nonspecial Education (Current Year) | Total (Current Year) |
|--|--------------------------------|-----------------------------------|------------------------|----------------------------------|-------------------------------------|------------------------|
| 2120 Guidance Services | | 3,144,976.25 | 3,144,976.25 | | 3,198,370.48 | 3,198,370.48 |
| 2140 Psychological Services | 871,247.78 | | 871,247.78 | 1,021,262.05 | | 1,021,262.05 |
| 2150 Speech Pathology and Audiology Services | | | | | | |
| 2160 Social Work Services | | | | | | |
| 2260 Instruction and Curriculum Development Services | 292,545.39 | 570,551.10 | 863,096.49 | 255,332.62 | 547,744.87 | 803,077.49 |
| 2350 Legal and Accounting Services | 125,114.14 | 158,020.02 | 283,134.16 | 143,877.88 | 216,402.20 | 360,280.08 |
| 2420 Medical Services | | 1,540,162.51 | 1,540,162.51 | | 1,593,093.26 | 1,593,093.26 |
| 2440 Nursing Services | | | | 6,942.20 | | 6,942.20 |
| 2700 Student Transportation Services | 3,973,938.83 | 8,738,084.55 | 12,712,023.38 | 3,597,907.69 | 9,913,463.96 | 13,511,371.65 |
| Total | \$5,262,846.14 | \$14,151,794.43 | \$19,414,640.57 | \$5,025,322.44 | \$15,469,074.77 | \$20,494,397.21 |

(PRINCIPAL AMOUNTS ONLY)

| | Short-Term Borrowing | General Obligation Bonds/Notes | Authority Building Obligations | Other Long-Term Debt | Other Post-Employment Benefits (OPEB) | Compensated Absences | Net Pension Liability | Total |
|---|----------------------|--------------------------------|--------------------------------|----------------------|---------------------------------------|----------------------|-----------------------|----------------|
| 1. Debt at Beginning of Fiscal Year | | 152,355,669.00 | | 1,995,080.31 | 37,897,411.00 | 6,080,352.00 | 225,305,000.00 | 423,633,512.31 |
| 2. Additional Debt Incurred During Year | | | | 2,039,223.00 | 1,842,257.00 | 745,230.00 | | 4,626,710.00 |
| 3. Retirements and Repayments | | 10,359,573.00 | | 1,430,181.00 | | | 12,780,024.00 | 24,569,778.00 |
| 4. Debt at End of Fiscal Year | | 141,996,096.00 | | 2,604,122.31 | 39,739,668.00 | 6,825,582.00 | 212,524,976.00 | 403,690,444.31 |
| 5. Accreted Interest at End Of Fiscal Year | | | | | | | | |
| 6. Total Debt and Accreted Interest | | 141,996,096.00 | | 2,604,122.31 | 39,739,668.00 | 6,825,582.00 | 212,524,976.00 | 403,690,444.31 |
| 7. Current Portion P&I - Due within 1 year | | 10,549,690.00 | | 942,432.21 | | | | 11,492,122.21 |
| 8. Interest Paid during current fiscal year | | 5,436,091.00 | | 29,461.00 | | | | 5,465,552.00 |

GOVERNMENTAL FUNDS/ACTIVITIES

(PRINCIPAL AMOUNTS ONLY)

| | Short-Term Borrowing | General Obligation Bonds/Notes | Authority Building Obligations | Other Long-Term Debt | Other Post-Employment Benefits (OPEB) | Compensated Absences | Net Pension Liability | Total |
|---|----------------------|--------------------------------|--------------------------------|----------------------|---------------------------------------|----------------------|-----------------------|--------------|
| 1. Debt at Beginning of Fiscal Year | | | | | 602,467.00 | 228,629.00 | 4,598,000.00 | 5,429,096.00 |
| 2. Additional Debt Incurred During Year | | | | | 77,903.00 | 22,830.00 | 628,024.00 | 728,757.00 |
| 3. Retirements and Repayments | | | | | | | | |
| 4. Debt at End of Fiscal Year | | | | | 680,370.00 | 251,459.00 | 5,226,024.00 | 6,157,853.00 |
| 5. Accreted Interest at End Of Fiscal Year | | | | | | | | |
| 6. Total Debt and Accreted Interest | | | | | 680,370.00 | 251,459.00 | 5,226,024.00 | 6,157,853.00 |
| 7. Current Portion P&I - Due within 1 year | | | | | | | | |
| 8. Interest Paid during current fiscal year | | | | | | | | |

PROPRIETARY FUNDS

Total Principal and Interest Payments Made by Your School - All Funds

| Function | Fund | Principal (910) | Principal (920) | Interest (830) | Total (Principal +Interest) | Misc Other Uses (990) |
|---|------|------------------------|-----------------|-----------------------|-----------------------------|-----------------------|
| 5110 | 10 | 11,789,755.59 | | 5,449,523.67 | 17,239,279.26 | |
| | | | | | | |
| 5110 | 20 | | | | | |
| 5110 | 30 | | | | | |
| 5110 | 40 | | | | | |
| 5110 | 90 | | | | | |
| 5120 | 10 | | | | | |
| 5120 | 20 | | | | | |
| 5120 | 30 | | | | | |
| 5120 | 40 | | | | | |
| Total Debt Payments - Governmental Funds | | \$11,789,755.59 | | \$5,449,523.67 | \$17,239,279.26 | |
| 5110 | 50 | | | | | |
| 5110 | 60 | | | | | |
| 5120 | 50 | | | | | |
| 5120 | 60 | | | | | |
| Total Debt Payments - Proprietary Funds | | | | | | |

Debt Details
Governmental Funds/ Activities

Principal Amounts Only

| Debt Category | Debt Issue Date (MM/YYYY) | Debt at Beginning of Fiscal Year | Additions | Reductions / Repayments | Debt at End of Fiscal Year | Current Portion Due Within One Year (Principal and Interest) | Interest Paid During Fiscal Year |
|---------------------------------------|---------------------------|----------------------------------|-----------------------|-------------------------|----------------------------|--|----------------------------------|
| General Obligation Bonds/Notes - CIB | 11/2018 | 361,498.00 | | 23,865.00 | 337,633.00 | 29,167.00 | 26,933.00 |
| General Obligation Bonds/Notes - CIB | 01/2017 | 7,140,000.00 | | 70,000.00 | 7,070,000.00 | 70,000.00 | 208,863.00 |
| General Obligation Bonds/Notes - CIB | 06/2017 | 1,860,000.00 | | 95,000.00 | 1,765,000.00 | 105,000.00 | 72,025.00 |
| General Obligation Bonds/Notes - CIB | 06/2017 | 67,730,000.00 | | 2,370,000.00 | 65,360,000.00 | 4,515,000.00 | 3,135,725.00 |
| General Obligation Bonds/Notes - CIB | 06/2017 | 16,085,000.00 | | 5,000.00 | 16,080,000.00 | 5,000.00 | 581,926.00 |
| General Obligation Bonds/Notes - CIB | 06/2016 | 9,175,000.00 | | 135,000.00 | 9,040,000.00 | 145,000.00 | 204,852.00 |
| General Obligation Bonds/Notes - CIB | 08/2016 | 4,125,000.00 | | 810,000.00 | 3,315,000.00 | 850,000.00 | 142,175.00 |
| General Obligation Bonds/Notes - CIB | 10/2015 | 1,588,000.00 | | 1,588,000.00 | | | 10,004.00 |
| General Obligation Bonds/Notes - CIB | 08/2015 | 7,800,000.00 | | 195,000.00 | 7,605,000.00 | 1,095,000.00 | 219,370.00 |
| General Obligation Bonds/Notes - CIB | 10/2014 | 7,120,000.00 | | 250,000.00 | 6,870,000.00 | 150,000.00 | 170,140.00 |
| General Obligation Bonds/Notes - CIB | 09/2014 | 11,617,231.00 | | 3,341,231.00 | 8,276,000.00 | 3,470,000.00 | 190,963.00 |
| General Obligation Bonds/Notes - CIB | 09/2014 | 8,310,000.00 | | 5,000.00 | 8,305,000.00 | 5,000.00 | 239,043.00 |
| General Obligation Bonds/Notes - CIB | 12/2013 | 6,990,000.00 | | 150,000.00 | 6,840,000.00 | 5,000.00 | 137,609.00 |
| General Obligation Bonds/Notes - CIB | 01/2012 | 735,000.00 | | 735,000.00 | | | 7,350.00 |
| General Obligation Bonds/Notes - CIB | 10/2010 | 787,816.00 | | 62,843.00 | 724,973.00 | 75,938.00 | 60,898.00 |
| General Obligation Bonds/Notes - CIB | 03/2008 | | | | | | |
| General Obligation Bonds/Notes - CIB | 06/2006 | 431,124.00 | | 23,634.00 | 407,490.00 | 29,585.00 | 18,946.00 |
| General Obligation Bonds/Notes - CIB | 04/1999 | 500,000.00 | | 500,000.00 | | | 9,269.00 |
| General Obligation Bonds/Notes - CIB | 01/1998 | | | | | | |
| Other Long Term Debt/Liabilities | | 1,995,080.31 | 2,039,223.00 | 1,430,181.00 | 2,604,122.31 | 942,432.21 | 29,461.00 |
| Compensated Absences | | 6,080,352.00 | 745,230.00 | | 6,825,582.00 | | |
| Other Post-Employment Benefits (OPEB) | | 37,897,411.00 | 1,842,257.00 | | 39,739,668.00 | | |
| Net Pension Liability | | 225,305,000.00 | | 12,780,024.00 | 212,524,976.00 | | |
| Totals for Debt Entered: | | \$423,633,512.31 | \$4,626,710.00 | \$24,569,778.00 | \$403,690,444.31 | \$11,492,122.21 | \$5,465,552.00 |

Bond Details
Proprietary Funds

Principal Amounts Only

| Debt Category | Debt Issue Date (MM/YYYY) | Debt at Beginning of Fiscal Year | Additions | Reductions / Repayments | Debt at End of Fiscal Year | Current Portion Due Within One Year (Principal and Interest) | Interest Paid During Fiscal Year |
|---------------------------------------|---------------------------|----------------------------------|---------------------|-------------------------|----------------------------|--|----------------------------------|
| Compensated Absences | | 228,629.00 | 22,830.00 | | 251,459.00 | | |
| Other Post-Employment Benefits (OPEB) | | 602,467.00 | 77,903.00 | | 680,370.00 | | |
| Net Pension Liability | | 4,598,000.00 | 628,024.00 | | 5,226,024.00 | | |
| Totals for Debt Entered: | | \$5,429,996.00 | \$728,757.00 | | \$6,157,853.00 | | |

General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail

Tuition Reported in General Fund Expenditures 1000-560
 Purchased Services in General Fund Expenditures 1000-594 and 1000-597

| | Amount |
|------------------------|-----------------------|
| Section 1 Total | \$7,181,030.87 |

Section 2: Tuition Paid to Institution Types During Fiscal Year

| | Tuition Paid For Nonspecial Education | Tuition Paid For Special Education | Total |
|---|---------------------------------------|------------------------------------|-----------------------|
| 1 1306 Institutions | | 18,731.82 | 18,731.82 |
| 2 Institutionalized Children's Programs | | | |
| 3 Juveniles Incarcerated in Adult Facilities | | | |
| 4 Residential Treatment Facilities | | | |
| 5 Other Local Education Agencies | | | |
| 6 Brick and Mortar Charter Schools | | | |
| 7 Cyber Charter Schools | 3,141,127.08 | 1,624,749.42 | 4,765,876.50 |
| 8 Career and Technology Centers | 1,794,184.80 | | 1,794,184.80 |
| 9 Approved Private Schools | | 49,694.77 | 49,694.77 |
| 10 PA Chartered Schools for the Deaf and Blind | | | |
| 11 Private Residential Rehabilitative Institutions | | 55,884.54 | 55,884.54 |
| 12 Juvenile Detention Centers | | 97,747.44 | 97,747.44 |
| 13 Special Program Jointures | 319,544.05 | 79,366.95 | 398,911.00 |
| 14 Other Tuition Not Included Elsewhere in This Section | | | |
| Section 2 Total | \$5,254,855.93 | \$1,926,174.94 | \$7,181,030.87 |

| | <u>Total</u> |
|--|-----------------------|
| Food Service / Cafeteria Operations Fund (51) | |
| 3000 Operation of Non-Instructional Services | |
| 100 Personnel Services - Salaries | |
| 100 Personnel Services - Salaries | 1,589,915.00 |
| Total Personnel Services - Salaries | \$1,589,915.00 |
| 200 Personnel Services - Employee Benefits | |
| 210 Group Insurance - Contracted Provider | 11,163.00 |
| 220 Social Security Contributions | 119,237.00 |
| 230 PSERS Retirement Contributions | 508,969.00 |
| 250 Unemployment Compensation | 453.00 |
| 260 Workers' Compensation | 10,112.00 |
| 270 Group Insurance - Self-Insurance | 574,339.00 |
| 291 Other Retirement Plans | 807,731.00 |
| Total Personnel Services - Employee Benefits | \$2,032,004.00 |
| 300 Purchased Professional and Technical Services | |
| 330 Other Professional Services | 540.00 |
| Total Purchased Professional and Technical Services | \$540.00 |
| 400 Purchased Property Services | |
| 410 Cleaning Services | 44,381.00 |
| 430 Repairs and Maintenance Services | 36,263.00 |
| Total Purchased Property Services | \$80,644.00 |
| 500 Other Purchased Services | |
| 530 Communications | 602.00 |
| 580 Travel | 4,080.00 |
| Total Other Purchased Services | \$4,682.00 |
| 600 Supplies | |
| 610 General Supplies | 114,586.00 |
| 620 Energy | 56,013.00 |
| 630 Food | 1,411,217.00 |
| 650 Supplies & Fees - Technology Related | 12,444.00 |
| Total Supplies | \$1,594,260.00 |
| 700 Property | |
| 740 Depreciation | 20,881.00 |
| Total Property | \$20,881.00 |
| 800 Other Objects | |
| 810 Dues and Fees | 58,170.00 |
| Total Other Objects | \$58,170.00 |
| Total 3000 Operation of Non-Instructional Services | \$5,381,096.00 |

Food Service / Cafeteria Operations Fund (51)

| | Elementary | Secondary | Federal | Total |
|--|------------|-----------|---------|-----------------------|
| 3100 Food Services | | | | |
| 100 Personnel Services - Salaries | | | | |
| 100 Personnel Services - Salaries | | | | 1,589,915.00 |
| Total Personnel Services - Salaries | | | | \$1,589,915.00 |
| 200 Personnel Services - Employee Benefits | | | | |
| 210 Group Insurance - Contracted Provider | | | | 11,163.00 |
| 220 Social Security Contributions | | | | 119,237.00 |
| 230 PSERS Retirement Contributions | | | | 508,969.00 |
| 250 Unemployment Compensation | | | | 453.00 |
| 260 Workers' Compensation | | | | 10,112.00 |
| 270 Group Insurance - Self-Insurance | | | | 574,339.00 |
| 291 Other Retirement Plans | | | | 807,731.00 |
| Total Personnel Services - Employee Benefits | | | | \$2,032,004.00 |
| 300 Purchased Professional and Technical Services | | | | |
| 330 Other Professional Services | | | | 540.00 |
| Total Purchased Professional and Technical Services | | | | \$540.00 |
| 400 Purchased Property Services | | | | |
| 410 Cleaning Services | | | | 44,381.00 |
| 430 Repairs and Maintenance Services | | | | 36,263.00 |
| Total Purchased Property Services | | | | \$80,644.00 |
| 500 Other Purchased Services | | | | |
| 530 Communications | | | | 602.00 |
| 580 Travel | | | | 4,080.00 |
| Total Other Purchased Services | | | | \$4,682.00 |
| 600 Supplies | | | | |
| 610 General Supplies | | | | 114,586.00 |
| 620 Energy | | | | 56,013.00 |
| 630 Food | | | | 1,411,217.00 |
| 650 Supplies & Fees - Technology Related | | | | 12,444.00 |
| Total Supplies | | | | \$1,594,260.00 |
| 700 Property | | | | |
| 740 Depreciation | | | | 20,881.00 |
| Total Property | | | | \$20,881.00 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | 58,170.00 |
| Total Other Objects | | | | \$58,170.00 |
| Total 3100 Food Services | | | | \$5,381,096.00 |

| | <u>Food Service(51)</u> | <u>Child Care Operations(52)</u> | <u>Other Enterprise(58)</u> | <u>Internal Service(60)</u> | <u>Total</u> |
|---|-------------------------|----------------------------------|-----------------------------|-----------------------------|-----------------------|
| 3000 Operation of Non-Instructional Services | | | | | |
| 3100 Food Services | 5,381,096.00 | | | | 5,381,096.00 |
| Total Operation of Non-Instructional Services | \$5,381,096.00 | | | | \$5,381,096.00 |
| TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES | \$5,381,096.00 | | | | \$5,381,096.00 |



V. Items for Discussion

c. Colonial IU#20 R-WAN/District Internet - \$9,367.92

Colonial Intermediate Unit #20 R-WAN

A. Why are you requesting the service/needs?

Why: We are requesting to renew our Internet service/R-WAN agreement with the Colonial IU#20

Need: To provide Internet service to the district.

Suggested replacement: Colonial IU#20

B. Cost Estimate: if over \$5,000, were 3 quotes obtained? If yes, please list the vendors and the amounts. Yes. The Colonial IU #20 issued an RFP and e-Rate Form 470 to solicit bids.

The anticipated district annual cost after e-Rate funding is \$9,367.92, an annual savings of nearly \$11,000.

| | Current Agreement (2015-20) | Proposed Agreement (2020-25) | Savings |
|---------------|-----------------------------|------------------------------|-------------|
| Yearly Cost | \$37,397.28 | \$24,483.36 | |
| e-Rate Credit | \$17,098.56 | \$15,115.44 | |
| Net | \$20,298.72 | \$9,367.92 | \$10,930.80 |

C. Procurement Method:

The Colonial IU #20 worked with a network engineer and e-Rate specialist to issue an RFP and e-Rate Form 470 to solicit bids on behalf of all member districts.

D. Funds account to be charged for Procurement (Was this purchase budgeted?)

- Yes, this purchase is budgeted.
- Fund 10
- Account #10-2844-538-000-00-000-006-000-0000
 - Technology Services Budget – Telecommunications line item.

E. Selection of winning proposal

- Colonial IU#20

F. Other

N/A

East Stroudsburg Area School District 2020 - 2021 Monthly R-Wan Estimate

| | |
|---|-------------------|
| North/South Special Construction (yrs 1-4 only - E-Rate Eligible) | \$23.72 |
| RWAN Transport - (E-Rate Eligible) | \$728.70 |
| PAIUnet Transport - (E-Rate Eligible) | \$77.39 |
| Internet - 1770 mbps (E-Rate Eligible) | \$451.39 |
| PAIUnet and CIU20 Support | \$94.94 |
| Core Equipment (E-Rate Eligible) | \$322.08 |
| Core Maintenance | \$136.14 |
| LEA Equipment 10 Gb (E-Rate Eligible) | \$5.91 |
| LEA Maintenance | \$0.00 |
| Third Party Monitoring | \$200.00 |
| Monthly Sub Total | \$2,040.28 |
| Monthly Expected E-Rate Credit | \$1,259.62 |
| Monthly Net Due | \$780.66 |
| | |
| Monthly Net Change From Current Costs | -\$300.95 |

V. Items for Discussion

d. Pen TeleData ESASD Wan/Backup Internet - \$36,912.00

PenTeleData – ESASD WAN and Backup Internet

A. Why are you requesting the service/needs?

Why: We are requesting to extend/renew our WAN agreement and backup Internet with PenTeleData.

Need: To provide wide area network connectivity to each school as well as backup Internet for the school district.

Suggested replacement: PenTeleData

- B. Cost Estimate: if over \$5,000, were 3 quotes obtained? If yes, please list the vendors and the amounts.** No. This agreement is essentially a 1-year extension of our current agreement with a lower cost. The district did file a federal eRate Form 470 to request bids for its wide area network. We received one bid from the incumbent.

WAN

| | Current Agreement (2015-20) | Proposed Agreement (2020-21) | Savings |
|---------------|-----------------------------|------------------------------|-------------|
| Yearly Cost | \$239,100.00 | \$184,560.00 | |
| e-Rate Credit | \$191,280.00 | \$147,648.00 | |
| Net | \$47,820.00 | \$36,912.00 | \$10,908.00 |

Backup Internet

| | Current Agreement (2015-20) | Proposed Agreement (2020-21) |
|-------------|------------------------------|---------------------------------|
| Yearly Cost | \$1,080 | \$3,000 |
| | 5 mbps burstable to 100 mbps | 100 mbps burstable to 1000 mbps |

C. Procurement Method:

The district filed a federal eRate Form 470 to request bids for its wide area network which was advertised on the FCC’s website for 28 days. We received one bid from the incumbent.

D. Funds account to be charged for Procurement (Was this purchase budgeted?)

- Yes, this purchase is budgeted.
- Fund 10
- Account #10-2844-538-000-00-000-006-000-0000
 - Technology Services Budget – Telecommunications line item
 -

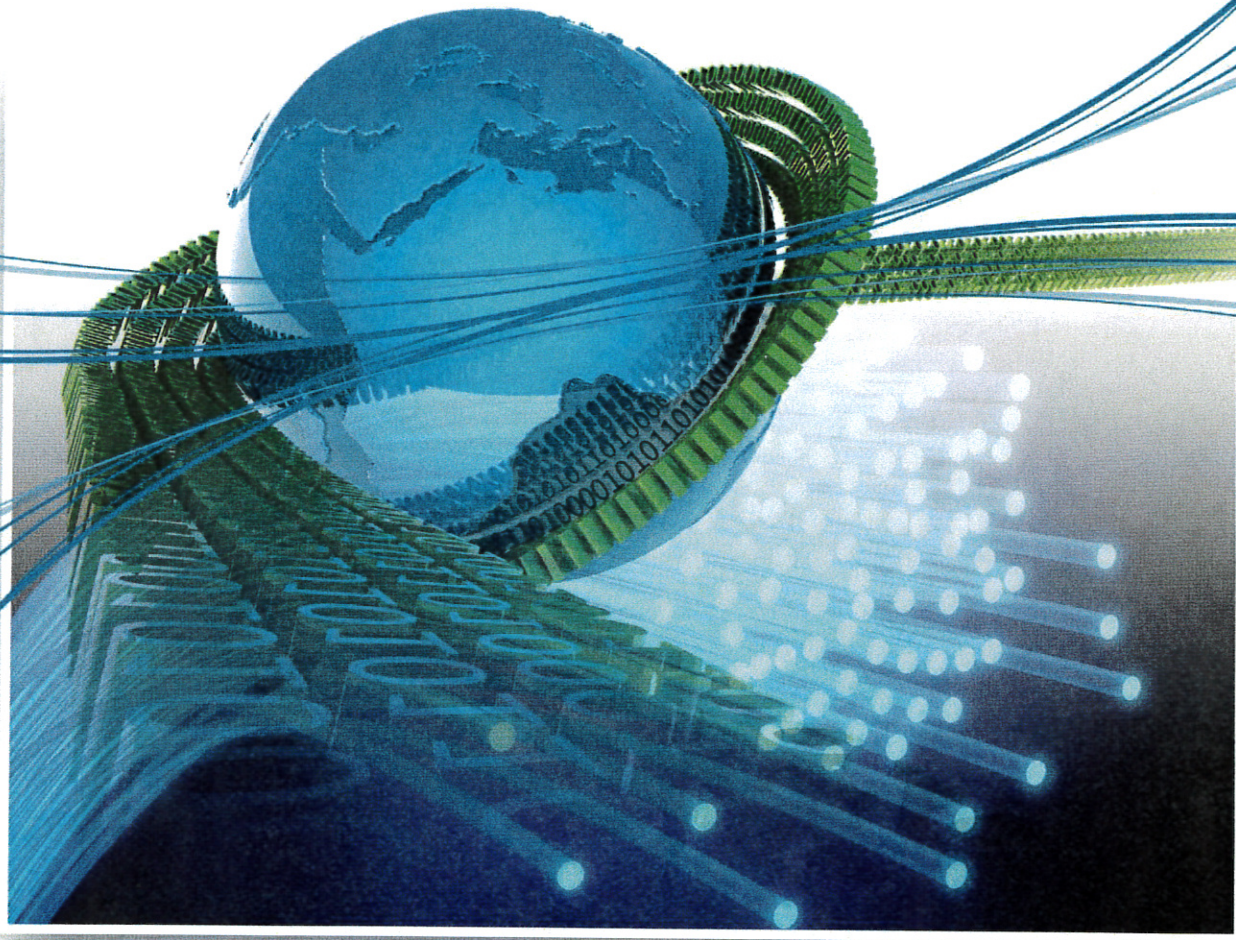
E. Selection of winning proposal

- PenTeleData

F. Other – N/A



PROPOSAL



PenTeleData
Andre Williams

East Stroudsburg Area School District

January 8, 2020



January 8, 2020

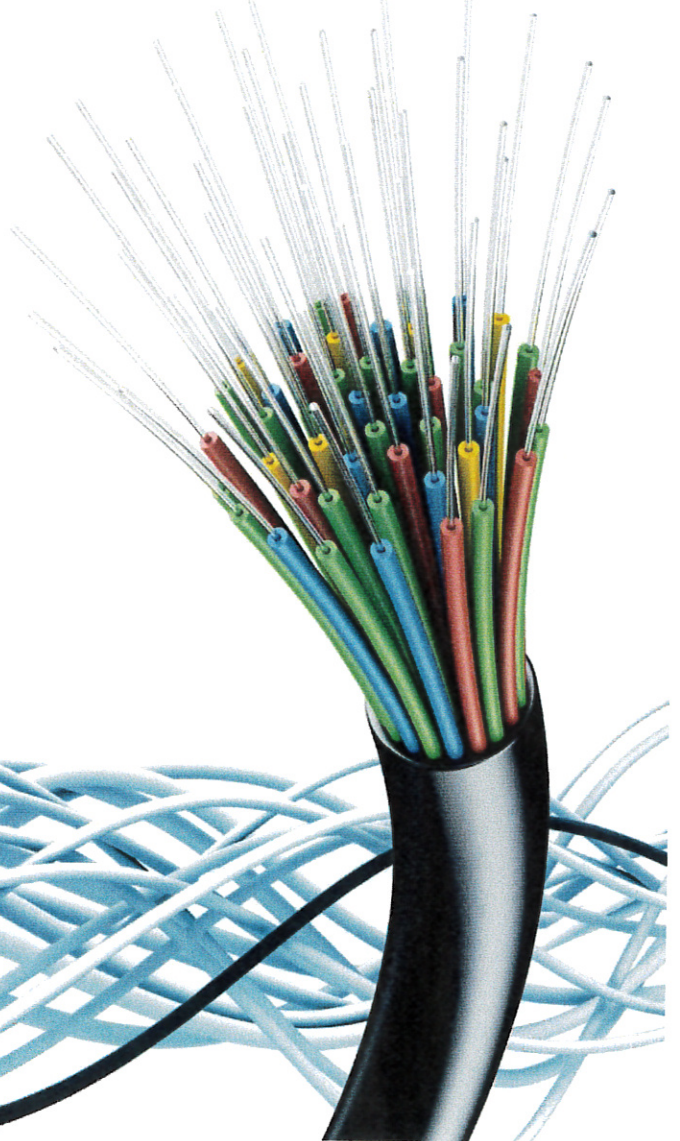
Dear Brian Borosh,

On behalf of PenTeleData, I am pleased to provide you with the following technology solution.

This service proposal has been carefully prepared by our sales and engineering teams based on our discussions with you about your current and future needs and matching them to the best that PenTeleData has to offer.

Thank you for your interest in PenTeleData. I will be contacting you soon to follow up on this proposal and the next step in the process.

Andre Williams
Commercial Account Executive
570-460-2576
awilliams@corp.ptd.net





East Stroudsburg Area School District

Based on discussions with your organization, we are pleased to offer you the following service quote.

Description of Services: PenTeledata will provide a 1yr agreement for Burstable Dedicated Internet access to the East Stroudsburg Area School Districts Northern Campus located at 279 Timberwolf Drive Dingmans Ferry, PA 18328.

279 Timberwolf Drive, North Campus, Dingmans Ferry, PA 18328

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|---|---------------|----------------|---------------|-----------------------------------|
| 100Mbps Burstable Internet bandwidth Speed: 100Mbps Max Burstable Speed: 1000Mbps - Burstable Usage Charge: \$2.50 per Mbps after base bandwidth is exceeded. | 12 Months | \$250.00 | \$0.00 | \$0.00 |

920 Ehler Street, STR, Stroudsburg, PA 18360

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|--|---------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port - Internet Only Port located at PenTeleData node. | 12 Months | \$0.00 | \$0.00 | \$0.00 |

| Totals | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|--------|---------------|----------------|---------------|-----------------------------------|
| | | \$250.00 | \$0.00 | \$0.00 |

Please be aware there will be a minimum 45 day lead time for installation of services.

Proposal is valid until February 28, 2020.

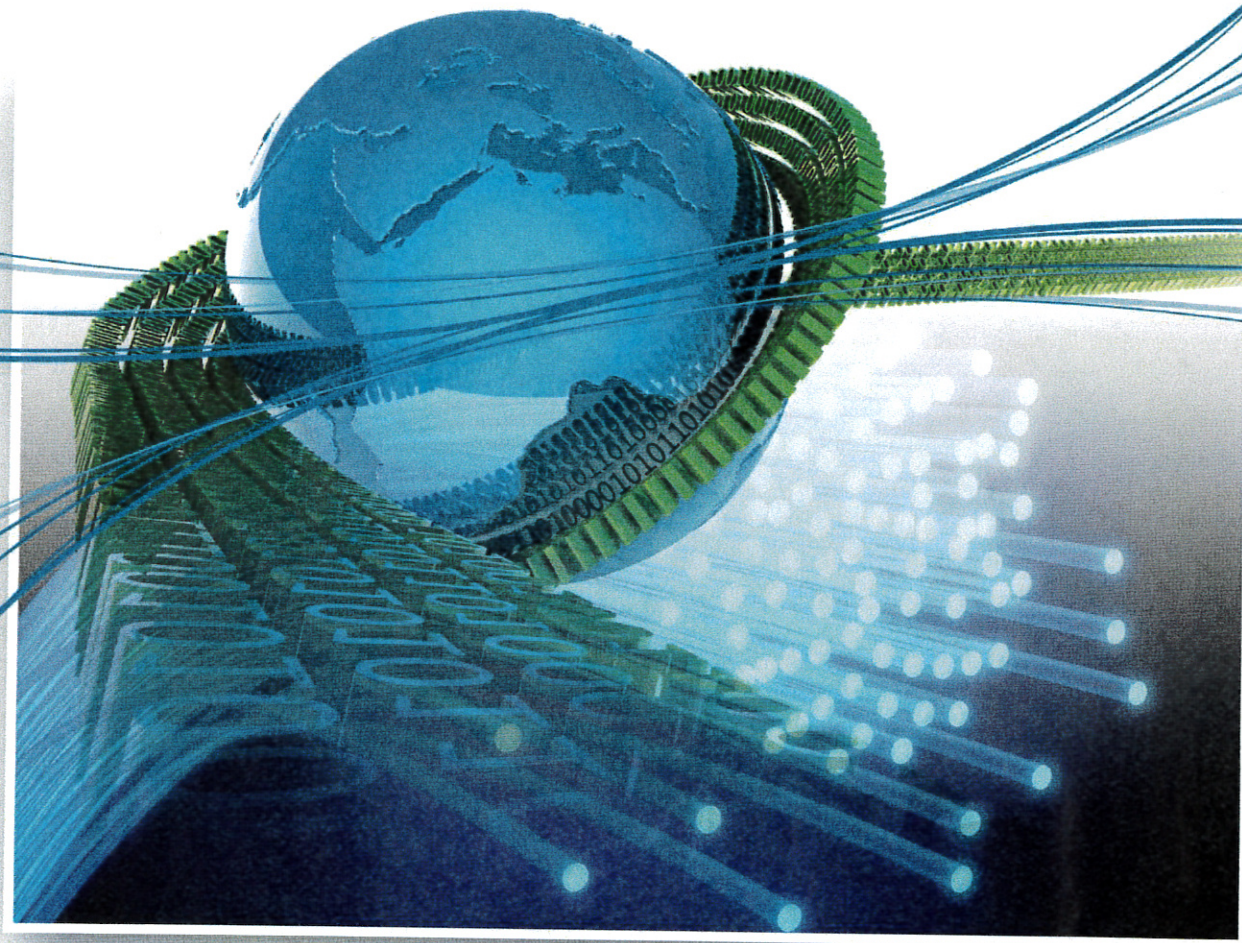
Additional taxes and fees may apply.

Normal Ethernet links require all customer traffic to be untagged.

Customer will be billed for burstable usage over the base at the bandwidth burst fee listed above for each Mbps utilized over the base amount of bandwidth. Usage is determined by sampling the upstream and downstream in five-minute intervals for the billing cycle. The 95th percentile of those samples is determined by ordering the samples for the upstream and downstream and then removing the top 5% from each list. The highest rate (rounded up to the nearest 1/10th Mbps) from either list will be the amount of bandwidth that will be billed.



PROPOSAL



PenTeleData
Andre Williams

East Stroudsburg Area School District

December 20, 2019



December 20, 2019

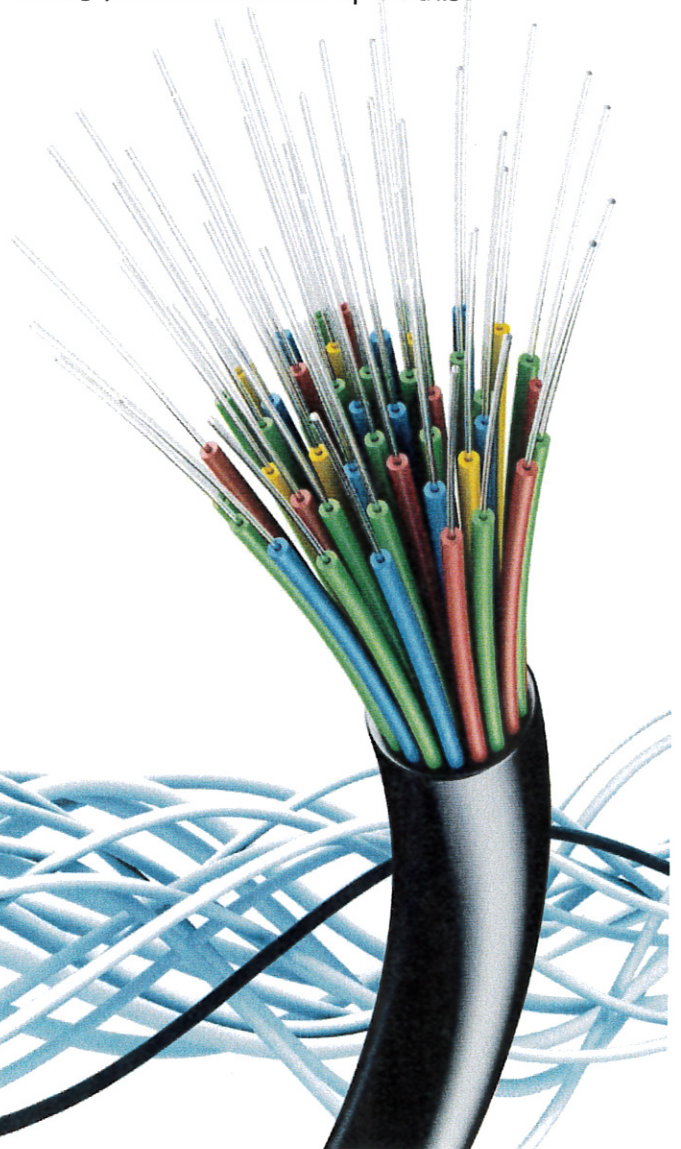
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This service proposal has been carefully prepared by our sales and engineering teams based on our discussions with you about your current and future needs and matching them to the best that PenTeleData has to offer.

Thank you for your interest in PenTeleData. I will be contacting you soon to follow up on this proposal and the next step in the process.

Andre Williams
Commercial Account Executive
570-460-2576
awilliams@corp.ptd.net





East Stroudsburg Area School District

Based on discussions with your organization, we are pleased to offer you the following service quote.

Description of Services: PenTeleData will renew the East Stroudsburg Area School Districts WAN for 1 year.

1 Gravel Ridge Road, Resica Elementary, East Stroudsburg, PA 18301

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|---|-------------------------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 1Gbps | July 1, 2020 to June 30, 2021 | \$1,200.00 | \$0.00 | \$0.00 |

151 East Broad Street, JM Hill Elementary, East Stroudsburg, PA 18301

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|---|-------------------------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 1Gbps | July 1, 2020 to June 30, 2021 | \$1,200.00 | \$0.00 | \$0.00 |

2000 Milford Road, JT Lambert MS, East Stroudsburg, PA 18301

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|---|-------------------------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 1Gbps | July 1, 2020 to June 30, 2021 | \$1,200.00 | \$0.00 | \$0.00 |

245 River Road, Smithfield Elementary, East Stroudsburg, PA 18301

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount |
|---------|---------------|----------------|---------------|--------------|
|---------|---------------|----------------|---------------|--------------|



PenTeleData®
fiber networks

| | | | | |
|---|-------------------------------|------------|--------|-------------------|
| | | | | (one-time charge) |
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 1Gbps | July 1, 2020 to June 30, 2021 | \$1,200.00 | \$0.00 | \$0.00 |

279 N Courtland Street, HighSchool South/Admin, East Stroudsburg, PA 18328

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|--|-------------------------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 10Gbps | July 1, 2020 to June 30, 2021 | \$2,560.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 10Gbps | July 1, 2020 to June 30, 2021 | \$2,560.00 | \$0.00 | \$0.00 |

279 Timberwolf Drive, North Campus, Dingmans Ferry, PA 18328

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|--|-------------------------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 10Gbps | July 1, 2020 to June 30, 2021 | \$2,560.00 | \$0.00 | \$0.00 |

5180 Milford Road, Middle Smithfield Elementary, Stroudsburg, PA 18301

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|---|-------------------------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |



PenTeleData
fiber networks

| | | | | |
|---|-------------------------------|------------|--------|--------|
| | | | | |
| Ethernet Transport Speed: 1Gbps | July 1, 2020 to June 30, 2021 | \$1,200.00 | \$0.00 | \$0.00 |

920 Ehler Street, STR, Stroudsburg, PA 18360

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|-------------------------------------|-------------------------------|----------------|---------------|-----------------------------------|
| Regional Ethernet LAN (ELAN) | July 1, 2020 to June 30, 2021 | \$100.00 | \$0.00 | \$0.00 |

93 Independence Road, East Stroudsburg Elementary, East Stroudsburg, PA 18301

| Service | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|---|-------------------------------|----------------|---------------|-----------------------------------|
| Ethernet Private Line (EPL) Port | July 1, 2020 to June 30, 2021 | \$50.00 | \$0.00 | \$0.00 |
| Ethernet Transport Speed: 1Gbps | July 1, 2020 to June 30, 2021 | \$1,200.00 | \$0.00 | \$0.00 |

| Totals | Contract Term | Monthly Charge | Annual Charge | Setup Amount (one-time charge) |
|--------|----------------------|----------------|---------------|-----------------------------------|
| | 7/1/2020 - 6/30/2021 | \$15,380.00 | \$0.00 | \$0.00 |

Please be aware there will be a minimum 90 day lead time for installation of services.

Proposal is valid until February 28, 2020.

Additional taxes and fees may apply.

Right of way required. If landowner has a charge for the right of way, customer will be responsible for the charge.

Unless otherwise noted herein, this connection will be terminated at the circuit provider's point of demarcation in the customer's service location. Extensions of the circuit from beyond this point can be done by the customer, the customer's chosen third party or by PenTeleData for an additional time and materials charges at the current billable rate.

Normal Ethernet links require all customer traffic to be untagged.



Customer's equipment must have an Ethernet port that can be locked at 1000 Mbps full-duplex. We strongly recommend that customer's equipment perform traffic shaping on outbound traffic in order to ensure proper buffering of traffic and to avoid exceeding the traffic limits which will be placed on the connection.

This quote is contingent on any existing conduits being accessible, with available space inside and in usable condition if a conduit is needed to deliver your services. Any conduit that is found to be unusable, whether due to damage, being fully occupied, or other reason, will require Customer to provide a new conduit or will require a requote of service pricing.

Customer may upgrade services during the contract term.

V. Items for Discussion

e. Wayfinder Navigation Proposal - \$6,300 Yr. 1 - \$2,800 Yr. 2



Proposal

DATE: December 12, 2019

440 State Street
Schenectady, NY 12305

Bob Sutjak

East Stroudsburg Area School District
50 Vine St
East Stroudsburg, PA 18301

Prepared By: Angela Vitti

Title: Account Executive
Phone: 1-518-723-8206

Email: avitti@transfinder.com
Fax: 518-723-8298

This Quotation is valid until December 31, 2019

| Transfinder Products and Services | Qty. | Initial Cost | Annual Fees |
|--|------|--------------|-------------|
| Wayfinder Navigation With Wayfinder you benefit from; <ul style="list-style-type: none"> • Turn-by-Turn Voice Navigation Guidance • Bring your own device (BYOD) <ul style="list-style-type: none"> ◦ Available for IOS and Android devices; • State compliant Driver App <ul style="list-style-type: none"> ◦ Go dark or always on option • Map rotation based on travel direction or fixed to face north; • Unlimited users having access to the app; • Routebuilding features <ul style="list-style-type: none"> ◦ GPS capture of bus routes including stop location, stop time, and driving path Includes: <ul style="list-style-type: none"> • Up to two (2) hours of online training which must be used within four (4) weeks of system installation. | | \$7,000 | \$2,800 |
| Promotional Expires December 31, 2019 | | | |
| <ul style="list-style-type: none"> • Transfinder Annual Support on this product will run for 15 months the first year and will not start until installation of the product. This is reflective of a \$700.00 discount. | | | |
| Total Cost | | \$7,000 | \$2,800 |
| Client Appreciation Discount 10% Expires December 31, 2019 | | \$700 | |
| | | Year 1 | Year 2 |
| Initial Cost | | \$6,300 | |
| Increase to existing Technical Support and Upgrade Fees Due 15 Months after installation | | Included | \$2,800 |

This proposal has been prepared at your request. This proposal is for completing the job(s) as described or delivering the described product(s). All invoices are due and payable upon receipt. The total system cost for any of the options, is due and payable upon installation. Any Federal and/or State Sales or local taxes are the responsibility of the Licensee.

Pending board approval on 11/27/20

Approved

By: B. Sutjak Director of Transportation [Signature] 12/20/19
 Name & Title Signature Date

V. Items for Discussion

f. Dump truck – Ray Price Ford - \$39,245.00

Form 611

MUST BE COMPLETED FOR ANY PROCUREMENT OF A SERVICE OR ITEM OVER \$5,000.00

The respondent's email address (daryle-miller@esasd.net) was recorded on submission of this form.

FORM 611

EAST STROUDSBURG AREA SCHOOL DISTRICT
Procurement Form

Name Of Requester *

DARYLE MILLER

Department *

Grounds

Building *

District

What service or item are you requesting? *

Truck

Why are you requesting the service or item? *

replacement

Suggested Replacement: *

quote

Please complete an independent Cost Analysis. (Pre-determine costs prior to contacting a vendor.)

Cost Estimate: If over \$5,000, were three (3) quotes obtained? If yes, Please list the vendor's information and quoted amount. *

Ray Price Ford \$39,245.00

What is the total cost of the purchase? *

\$39,245.00

Procurement Method: *

Quote

Request for Proposal (RFP)

Bid

Other: _____

Was this purchase budgeted? *

Yes ▼

Was this purchased through a PA State Contract or Approved Consortiums? If yes, select group.

Yes

Pennsylvania State Contract

COSTARS

Keystone Purchasing Network

PEPPM National Contract Program (Technology Bidding and Purchasing)

US Communities

NO

If item was purchased through a Pa State Contract or approved Consortium, please include contract number.

PENNSYLVANIA

Which Fund will be charged? *

10 ▼

What account will be charged? *

?

Selection of winning proposal, Was the lowest price selected? If not, please explain why and the process of selecting the vendor. *

yes

Any additional information you would like to provide.

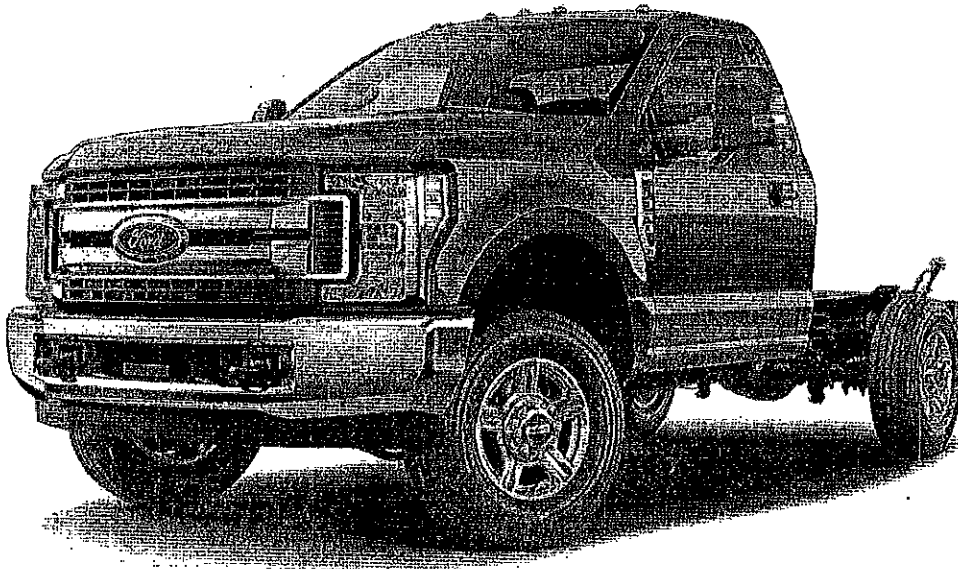
This form was created inside of East Stroudsburg Area School District.

Google Forms

Prepared for: , East Stroudsburg School District

2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20



Client Proposal

Prepared by:

Mark Singleton

Office: 570-839-1111

Email: marksingleton@raypricecars.com

Date: 11/14/2019

Prepared for:

East Stroudsburg School District

Prepared by: Mark Singleton

11/14/2019

Ray Price Ford | 2971 Route 940 Mount Pocono Pennsylvania | 18344



2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20

As Configured Vehicle

| Description | MSRP |
|---|-------------|
| Base Vehicle Price (F3G) | \$35,805.00 |
| Order Code 640A | N/C |
| <i>Includes:</i> - Engine: 6.2L 2-Valve SOHC EFI NA V8 (Flex-Fuel) - Transmission: TorqShift 10-Speed Automatic <i>Includes selectable drive modes: normal, tow/haul, eco and deep sand/snow.</i> - 3.73 Axle Ratio - GVWR: 14,000 lb Payload Package - Wheels: 17" Argent Painted Steel <i>Hub covers/center ornaments not included.</i> - HD Vinyl 40/20/40 Split Bench Seat <i>Includes center armrest, cupholder, storage and driver's side manual lumbar.</i> - Radio: AM/FM Stereo w/MP3 Player <i>Includes 4 speakers.</i> - SYNC Communications & Entertainment System <i>Includes enhanced voice recognition, 911 Assist, 4.2" LCD center stack screen, AppLink, 1 smart-charging USB-C port and steering wheel audio controls.</i> | |
| Engine: 6.2L 2-Valve SOHC EFI NA V8 (Flex-Fuel) | Included |
| Transmission: TorqShift 10-Speed Automatic <i>Includes selectable drive modes: normal, tow/haul, eco and deep sand/snow.</i> | Included |
| 3.73 Axle Ratio | Included |
| GVWR: 14,000 lb Payload Package | Included |
| Tires: LT245/75Rx17E BSW A/T | \$165.00 |
| Wheels: 17" Argent Painted Steel <i>Hub covers/center ornaments not included.</i> | Included |
| Spare Tire & Wheel Delete (Regional) | -\$85.00 |
| Only available to pool accounts for sales to Rhode Island. | |
| HD Vinyl 40/20/40 Split Bench Seat <i>Includes center armrest, cupholder, storage and driver's side manual lumbar.</i> | Included |
| Monotone Paint Application | STD |
| 145" Wheelbase | STD |
| Radio: AM/FM Stereo w/MP3 Player <i>Includes 4 speakers.</i> <i>Includes:</i> - SYNC Communications & Entertainment System <i>Includes enhanced voice recognition, 911 Assist, 4.2" LCD center stack screen, AppLink, 1 smart-charging USB-C port and steering wheel audio controls.</i> | Included |
| Power Equipment Group | \$915.00 |

Prepared for:

East Stroudsburg School District

Prepared by: Mark Singleton

11/14/2019

Ray Price Ford | 2971 Route 940 Mount Pocono Pennsylvania | 18344



2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20

As Configured Vehicle (cont'd)

| Description | MSRP |
|-------------|------|
|-------------|------|

*Deletes passenger side lock cylinder. Includes upgraded door-trim panel.**Includes:**- Accessory Delay**- Advanced Security Pack**Includes SecurILock Passive Anti-Theft System (PATS) and Inclinon/Intrusion sensors.**- Trailer Tow Mirrors w/Power Heated Glass**Includes manual telescoping, heated convex spotter mirror and integrated clearance lamps/turn signals.**- MyKey**Includes owner controls feature.**- Power Front Side Windows**Includes 1-touch up/down driver/passenger window.**- Power Locks**- Remote Keyless Entry*

4-Ton Hydraulic Jack

\$55.00

Required in Rhode Island.

Trailer Brake Controller

\$270.00

Includes smart trailer tow connector. Verified to be compatible with electronic actuated drum brakes only.

Platform Running Boards

\$320.00

Rear View Camera & Prep Kit

\$415.00

Upfitters kit includes camera with mounting bracket, 14' Jumper wire and camera mounting and aiming instructions. Kit requires video display option to be added to unit. Reference order guide for additional information. Related option content: 872, 585 and 96V.

Includes loose camera and wiring bundle.

Daytime Running Lamps (DRL) (LPO)

\$45.00

Requires valid FIN code.

The non-controllable 942 Daytime Running Lamps (DRL) replace the standard Daytime Running Lamps (DRL) on/off cluster controllable.

50-State Emissions System

STD

Medium Earth Gray

N/C

Oxford White

N/C

Rugby 2-3yd Steel Dump

\$9,947.00

SUBTOTAL**\$47,852.00****Destination Charge****\$1,595.00****TOTAL****\$49,447.00**

Prepared for:

East Stroudsburg School District

Prepared by: Mark Singleton

11/14/2019



Ray Price Ford | 2971 Route 940 Mount Pocono Pennsylvania | 18344

2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20

Pricing Summary - Single Vehicle

| | MSRP | |
|----------------------------|---------------------|--------------------|
| <i>Vehicle Pricing</i> | | |
| Base Vehicle Price | \$35,805.00 | |
| Options & Colors | \$2,100.00 | |
| Upfitting | \$9,947.00 | |
| Destination Charge | \$1,595.00 | |
| Subtotal | \$49,447.00 | |
| <i>Pre-Tax Adjustments</i> | | |
| Code | Description | |
| 1 | PA Costars Discount | -\$10,202.00 |
| Total | | \$39,245.00 |

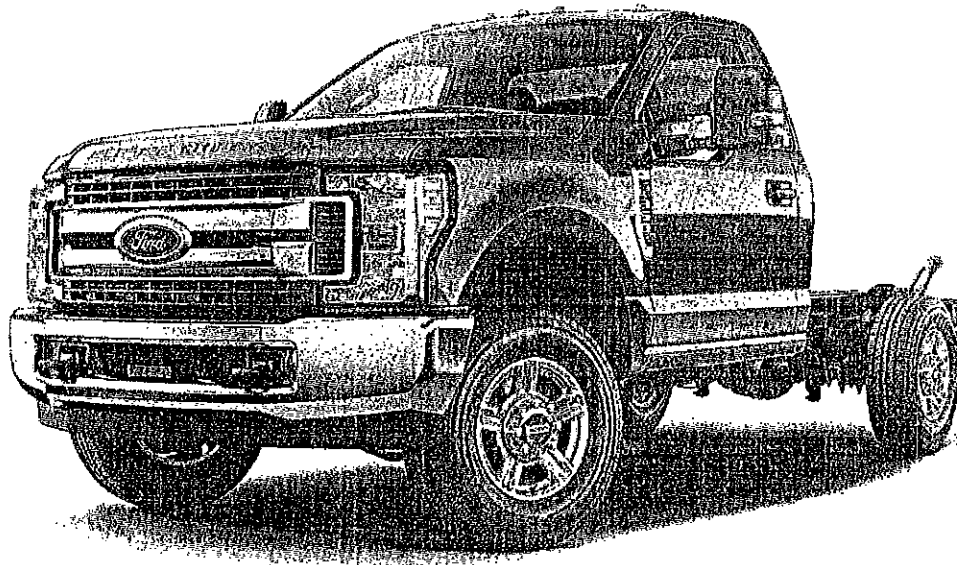
Customer Signature

Acceptance Date

Prepared for: Daryle Miller, East Stroud School Dist
Email: daryle-miller@esasd.net

2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20



Client Proposal

Prepared by:

Justin Shaika

Office: 484-375-5262

Email: jshaika@koch33auto.com

Date: 11/08/2019

Prepared for: Daryle Miller

East Stroud School Dist

Prepared by: Justin Shaika

11/08/2019

Koch 33 Ford | 3810 Hecktown Road Easton Pennsylvania | 180452354

2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20



Daryle Miller, East Stroud School Dist

Email: daryle-miller@esasd.net

Re: Vehicle Proposal 11/08/2019

Dear Daryle,

Thank you very much for your interest in acquiring a vehicle from our dealership. This proposal reflects a mild steel dump body. Please add \$1470 for a stainless body

Regards,

Justin Shaika

Commercial Account Manager

484-375-5262

jshalka@koch33auto.com

Prepared for: Daryle Miller

East Stroud School Dist

Prepared by: Justin Shaika

11/08/2019



Koch 33 Ford | 3810 Hecktown Road Easton Pennsylvania | 180452354

2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20

As Configured Vehicle

| Code | Description | MSRP |
|------------------------------|--|-------------|
| Base Vehicle | | |
| F3G | Base Vehicle Price (F3G) | \$35,805.00 |
| Packages | | |
| 640A | Order Code 640A <i>Includes:</i> - Engine: 6.2L 2-Valve SOHC EFI NA V8 (Flex-Fuel) - Transmission: TorqShift 10-Speed Automatic Includes selectable drive modes: normal, tow/haul, eco and deep sand/snow. - 3.73 Axle Ratio - GVWR: 14,000 lb Payload Package - Tires: LT245/76Rx17E BSW PLUS A/S - Wheels: 17" Argent Painted Steel Hub covers/center ornaments not included. - HD Vinyl 40/20/40 Split Bench Seat Includes center armrest, cupholder, storage and driver's side manual lumbar. - Radio: AM/FM Stereo w/MP3 Player Includes 4 speakers. - SYNC Communications & Entertainment System Includes enhanced voice recognition, 911 Assist, 4.2" LCD center stack screen, AppLink, 1 smart-charging USB-C port and steering wheel audio controls. | N/C |
| Powertrain | | |
| 996 | Engine: 6.2L 2-Valve SOHC EFI NA V8 (Flex-Fuel) | Included |
| 44G | Transmission: TorqShift 10-Speed Automatic <i>Includes selectable drive modes: normal, tow/haul, eco and deep sand/snow.</i> | Included |
| X37 | 3.73 Axle Ratio | Included |
| STDGV | GVWR: 14,000 lb Payload Package | Included |
| Wheels & Tires | | |
| TD8 | Tires: LT245/75Rx17E BSW PLUS A/S | Included |
| 64K | Wheels: 17" Argent Painted Steel <i>Hub covers/center ornaments not included.</i> | Included |
| Seats & Seat Trim | | |
| A | HD Vinyl 40/20/40 Split Bench Seat | Included |

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

Prepared for: Daryle Miller

East Stroud School Dist

Prepared by: Justin Shaika

11/08/2019



Koch 33 Ford | 3810 Hecktown Road Easton Pennsylvania | 180452354

2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20

As Configured Vehicle (cont'd)

| Code | Description | MSRP |
|------------------------|---|--------------------|
| | <i>Includes center armrest, cupholder, storage and driver's side manual lumbar.</i> | |
| Other Options | | |
| PAINT | Monotone Paint Application | STD |
| 145WB | 145" Wheelbase | STD |
| STDRD | Radio: AM/FM Stereo w/MP3 Player <i>Includes 4 speakers. Includes: - SYNC Communications & Entertainment System Includes enhanced voice recognition, 911 Assist, 4.2" LCD center stack screen, AppLink, 1 smart-charging USB-C port and steering wheel audio controls.</i> | Included |
| Emissions | | |
| 425 | 50-State Emissions System | STD |
| Interior Colors | | |
| AS_01 | Medium Earth Gray | N/C |
| Primary Colors | | |
| Z1_01 | Oxford White | N/C |
| Upfit Options | | |
| 12 | 9' dump <i>Please see attached upfit spec</i> | \$14,399.00 |
| SUBTOTAL | | \$50,204.00 |
| Destination Charge | | \$1,595.00 |
| TOTAL | | \$51,799.00 |

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Prepared for: Daryle Miller

East Stroud School Dist

Prepared by: Justin Shaika

11/08/2019

Koch 33 Ford | 3810 Hecktown Road Easton Pennsylvania | 180452354



2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G)

Price Level: 20

Pricing Summary - Single Vehicle

| | MSRP | |
|----------------------------|---|--------------------|
| <i>Vehicle Pricing</i> | | |
| Base Vehicle Price | \$35,805.00 | |
| Options & Colors | \$0.00 | |
| Upfitting | \$14,399.00 | |
| Destination Charge | \$1,595.00 | |
| Subtotal | \$51,799.00 | |
| <i>Pre-Tax Adjustments</i> | | |
| Code | Description | |
| 11 | KOCH 33 PA COSTARS 25-234 CONTRACT Discount | -\$8,360.00 |
| Total | | \$43,439.00 |

Customer Signature

Acceptance Date

Prices and content availability as shown are subject to change and should be treated as estimates only. Actual base vehicle, package and option pricing may vary from this estimate because of special local pricing, availability or pricing adjustments not reflected in the dealer's computer system. See salesperson for the most current information.

E. M. KUTZ, INC.

Main Office

2456 Morgantown Rd.
Reading, PA 19607
610-775-3528/610-775-4848-fax

Branch Office

801 Front St., Suite 1
Whitehall, PA 18052
610-264-9777/610-264-9797-fax

Date:11/08/2019

Koch 33 Ford
Attn; Justin
Re; East Stroudsburg Area School

PROPOSAL

Sales Agent: Nickole Campbell/Roy Travis

DESCRIPTION

Furnish & Install
As per Costars #025-053
Re; 2019 Ford F350, 2WD, DRW, Gas, 60"CA

Galion-Godwin 100USD Steel dump body, 9' length x 13" sides x 19" tailgate.
3.7 - 2.5 capacity
Constructed of 10 gauge Hi-Ten
6" structural steel longsills, 3" structural steel crossmembers, 12" O.C.
3-panel D/A tailgate with quick release top hardware
½ X 84" cab shield with Whelen amber oval LED lights
2-step steel slide-under ladder, black
LED body marker lights. LED stop-turn tail lights in each rear corner post
Whelen amber oval LED lights in each rear corner posts
CS615t-09' Electric Scissor hoist in subframe
Body up light and back up alaxm
Rear hitch plate with lashing rings and 2" receiver
7 pin RV style trailer receptacle
Mudflaps to either side of rear axle
18x18x24" black steel tool box
Pull Style with Spring Assist Aluminum Tarp System with Solid tarp

Installed \$14,399.00 As Per Costars #025-053 Approved: _____

Option:

Stainless Steel Body in lieu of steel
10Ga. 304 Stainless. 2B Finish to front, sides, tailgate.
2-step steel slide-under ladder, Stainless steel.

Installed \$15,869.00 As Per Costars #025-053 Approved: _____

Pricing reflects a cash or check discount. Credit card purchases will incur a 4% surcharge to be added to order total.

All prices quoted do not include applicable taxes unless otherwise noted.

Customer Approval By: _____
Name Title Date

Purchase Order Number: _____

F.O.B. E. M. Kutz, Inc.

Terms:

Delivery: Please allow 30 to 60 days to complete unit after equipment and chassis arrival.

Paint - Due to the variety of colors currently being provided by chassis manufacturers, E. M. Kutz, Inc. can no longer guarantee a 100% match.

All claims are contingent upon strikes, accidents and other caused beyond our control, including similar contingencies to our shippers or vendors and relative to the subject matter hereof. Clerical errors are subject to correction.

Note: All chassis to arrive with sufficient material to mount and install fuel tank or tank filler necks. Any additional material or labor needed for this there will be an upcharge. Also any rerouting of exhaust needed to mount P.T.O. or pumps there will be an upcharge.

Price Valid for 30 Days From Above Date



Star GMC

Rob Ehrig | 610.390.1140

Daryle Miller

Prepared For: East Stroudsburg SD

[Fleet] 2020 GMC Sierra 3500HD CC (TC31003) 2WD Regular Cab 146" WB, 60" CA



Star GMC

Rob Ehrig | 610.390.1140

[Fleet] 2020 GMC Sierra 3500HD CC (TC31003) 2WD Regular Cab 146" WB, 60" CA (Complete)

Quote: stroudsburg reg cab

Window Sticker

SUMMARY

[Fleet] 2020 GMC Sierra 3500HD CC (TC31003) 2WD Regular Cab 146" WB, 60" CA

MSRP:\$35,900.00

Interior:Jet Black, Vinyl seat trim

Exterior 1:Summit White

Exterior 2:No color has been selected.

Engine, 6.6L V8

Transmission, 6-speed automatic, heavy-duty

OPTIONS

| CODE | MODEL | MSRP |
|----------------|---|-------------|
| TC31003 | [Fleet] 2020 GMC Sierra 3500HD CC (TC31003) 2WD Regular Cab 146" WB, 60" CA | \$35,900.00 |
| OPTIONS | | |
| 1SA | Work Truck Preferred Equipment Group | \$0.00 |
| 9L3 | Spare tire delete. | \$0.00 |
| A52 | Seats, front 40/20/40 split-bench (no storage) | \$0.00 |
| AED | Window, power front, passenger express down | Inc. |
| AQQ | Remote Keyless Entry | Inc. |
| AU3 | Door locks, power | Inc. |
| AXG | Window, power front, drivers express up/down | Inc. |
| BG9 | Floor covering, rubberized-vinyl | \$0.00 |
| DBG | Mirrors, outside power-adjustable vertical trailing | Inc. |
| FE9 | Emissions, Federal requirements | \$0.00 |
| GAZ | Summit White | \$0.00 |
| GT4 | Rear axle, 3.73 ratio | \$0.00 |
| H2G | Jet Black, Vinyl seat trim | \$0.00 |
| IOR | Audio system, GMC Infotainment System with 7" diagonal color touch-screen, AM/FM stereo | \$0.00 |
| JL1 | Trailer brake controller, integrated | \$275.00 |
| K34 | Cruise control, steering wheel-mounted | Inc. |

This document contains information considered Confidential between GM and its Clients uniquely. The information provided is not intended for public disclosure. Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided.

Data Version: 9707. Data Updated: Nov 18, 2019 10:41:00 PM PST.



Star GMC

Rob Ehrig | 610.390.1140

[Fleet] 2020 GMC Sierra 3500HD CC (TC31003) 2WD Regular Cab 146" WB, 60" CA (✔ Complete)

Quote: stroudsburg reg cab

| | | |
|--------------------|---|--------------------|
| L8T | Engine, 6.6L V8 | \$0.00 |
| MYD | Transmission, 6-speed automatic, heavy-duty | \$0.00 |
| QQO | Tires, LT235/80R17E all-season highway, blackwall | \$0.00 |
| ZLQ | Fleet Convenience Package | \$1,250.00 |
| SUBTOTAL | | \$37,425.00 |
| Adjustments Total | | \$0.00 |
| Destination Charge | | \$1,595.00 |
| TOTAL PRICE | | \$39,020.00 |

FUEL ECONOMY

Est City:N/A

Est Highway:N/A

Est Highway Cruising Range:N/A

Quote Worksheet

| | |
|--|--------------------|
| | MSRP |
| Base Price | \$35,900.00 |
| Dest Charge | \$1,595.00 |
| Total Options | \$1,525.00 |
| Subtotal | \$39,020.00 |
| costars discount as per contract 25-133 | (\$9,510.00) |
| Reading Marauder 2/4 yard mason dump body with tarp/roller combo | \$9,870.00 |
| Subtotal Pre-Tax Adjustments | \$360.00 |
| Less Customer Discount | \$0.00 |
| Subtotal Discount | \$0.00 |
| Trade-In | \$0.00 |
| Excluded from Sales Tax | \$0.00 |
| Subtotal Trade-In | \$0.00 |
| Taxable Price | \$39,380.00 |
| Sales Tax | \$0.00 |
| Subtotal Taxes | \$0.00 |
| Subtotal Post-Tax Adjustments | \$0.00 |
| Total Sales Price | \$39,380.00 |

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Data Version: 9707. Data Updated: Nov 18, 2019 10:41:00 PM PST.



Star GMC

Rob Ehrig | 610.390.1140

[Fleet] 2020 GMC Sierra 3500HD CC (TC31003) 2WD Regular Cab 146" WB, 60" CA (Complete)

Quote: stroudsburg reg cab

Dealer Signature / Date

Customer Signature / Date

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Data Version: 9707. Data Updated: Nov 18, 2019 10:41:00 PM PST.

V. Items for Discussion

g. Box Truck – Bergeys Truck Sales - \$44,500.00

Form 611

MUST BE COMPLETED FOR ANY PROCUREMENT OF A SERVICE OR ITEM OVER \$5,000.00

The respondent's email address (daryle-miller@esasd.net) was recorded on submission of this form.

FORM 611

EAST STROUDSBURG AREA SCHOOL DISTRICT
Procurement Form

Name Of Requester *

DARYLE MILLER

Department *

Grounds

Building *

District

What service or item are you requesting? *

Medium duty box truck replacement

Why are you requesting the service or item? *

Old truck is in disrepair

Suggested Replacement: *

quote

Please complete an independent Cost Analysis. (Pre-determine costs prior to contacting a vendor.)

50,000.

Cost Estimate: If over \$5,000, were three (3) quotes obtained? If yes, Please list the vendor's information and quoted amount. *

yes, Bergeys truck centers 44,500.

What is the total cost of the purchase? *

44,500.

Procurement Method: *

Quote

Request for Proposal (RFP)

Bid

Other: _____

Was this purchase budgeted? *

Yes ▾

Was this purchased through a PA State Contract or Approved Consortiums? If yes, select group.

Yes

Pennsylvania State Contract

COSTARS

Keystone Purchasing Network

PEPPM National Contract Program (Technology Bidding and Purchasing)

US Communities

NO

If item was purchased through a Pa State Contract or approved Consortium, please include contract number.

PENNSYLVANIA

Which Fund will be charged? *

10 ▾

What account will be charged? *

Transportation

Selection of winning proposal, Was the lowest price selected? If not, please explain why and the process of selecting the vendor. *

yes

Any additional information you would like to provide.

This form was created inside of East Stroudsburg Area School District.

Google Forms

FUSO - A Daimler Group Brand



2017

ATTN:

Presentation Date: 1/9/2020



Bergey's Truck Center
30299 Foskey Lane
Delmar, MD 21875
(302) 221-6711
(302) 379-9798

Price Quotation



Developed For: _____ Telephone #: _____
 Fax #: _____

Attention: _____

Chassis Cab \$35,263.00
 Equalized Freight \$1,175.00
 Chassis Options \$310.00

CHASSIS CAB TOTAL \$36,748.00

Body \$7,172.00
 Body Delivery Cost \$0.00
 Body Options \$580.00
 Miscellaneous Costs (Taxable) \$0.00

UNIT TOTAL \$44,500.00

General Sales Tax \$0.00

Prov. Sales Tax (Canada Only) \$0.00

Other Levies/Taxes \$0.00

Estimated License \$0.00

SALES PRICE PER UNIT \$44,500.00

Number of Units 1

Sales Price Per Unit x1 \$44,500.00

Less Net Trade-In (\$0.00)

Cash Down Payment (\$0.00)

NET PRICE PER UNIT \$44,500.00

TOTAL NET PRICE \$44,500.00

Quotation valid for 30 days.

Delivery subject to Chassis availability at time of order.

| | |
|---|--|
| Model Year: 2017 | Prepared By: Joseph Jacoby1 |
| Truck Model: FE160 / TE672S | Dealership: Bergey's Truck Center |
| Engine: 4P10 (T5) | Telephone #: (302) 221-6711 |
| Transmission: Fuso Duonic 6-speed Dual Clutch AT | Reference #: T-235-A0901 |
| Wheelbase: 151.6 G | Date: 1/9/2020 |

Quotation Details



Reference #: T1235A0901 Date: 1/9/2020

| Description | Price |
|-------------|-------|
|-------------|-------|

Optional Equipment

| | |
|----------------------------|----------|
| RO - AM/FM Bluetooth Radio | \$250.00 |
|----------------------------|----------|

| | |
|----------------|---------|
| MA - Floor Mat | \$60.00 |
|----------------|---------|

| | |
|--|--------|
| Side Fuel Tank (Factory Opt. 120 day Delivery) | \$0.00 |
|--|--------|

| | |
|---------------------------------|-----------------|
| Optional Equipment Total | \$310.00 |
|---------------------------------|-----------------|

| | |
|----------------------------------|------------|
| Body: MORGAN 16ft Van (16x96x85) | \$7,172.00 |
|----------------------------------|------------|

| | |
|------------------------------------|----------|
| E2 - E-Track 2-Row - Sides & Front | \$580.00 |
|------------------------------------|----------|

| | |
|--------------------|--------|
| Body Delivery Cost | \$0.00 |
|--------------------|--------|

| | |
|-------------------|-------------------|
| Body Total | \$7,752.00 |
|-------------------|-------------------|

| | |
|----------------|--------|
| Trade-In Value | \$0.00 |
|----------------|--------|

| | |
|---------------|--------|
| Pay-Off Costs | \$0.00 |
|---------------|--------|

| | |
|---------------------|-----------------|
| Net Trade-In | (\$0.00) |
|---------------------|-----------------|

| | |
|--------------------------|-----------------|
| Cash Down Payment | (\$0.00) |
|--------------------------|-----------------|

FE160

SPECIFICATIONS

A true workhorse, the FUSO FE160 will change the way you think about keeping your business moving. Featuring an innovative two-stage turbocharged, low-emissions diesel engine and dual-clutch automatic transmission, you'll benefit from increased fuel savings, enhanced efficiencies, higher payload capacity, and improved driver productivity. Add to this our 5-year/175,000-mile powertrain limited warranty and you get the longevity and durability you can expect from FUSO.



| | | |
|---|------------------------------|---|
| WEIGHT/RATING | GWR/GCWR | 15,985 lb./23,710 lb. |
| | GAWR (front/rear) | 6,390 lb./12,700 lb. |
| CURB WEIGHT | Base model | 5,505 lb. (est.) |
| BODY/PAVING DIMENSIONS | Estimated max. | 10,490 lb. (see dealer for details) |
| | Wheelbase | 110.2" (C) 133.9" (E) 151.6" (G) 169.3" (H) 197.0" (K) |
| | Overall length (cab/chassis) | 204.9" 228.5" 246.9" 264.0" 281.7" |
| | Usable cab to rear axle | 81.2" 104.9" 122.8" 140.3" 168.0" |
| | Body sizes accommodated | 10' to 20' (22' with FUSO review/approval) |
| ENGINE | Model | FUSO 4P10-TS Diesel |
| | Type | DOHC, 4-cylinder, 4-stroke cycle, water-cooled, turbocharged, intercooled diesel with 4 valves per cylinder, with high-efficiency electrically-engaged cooling fan |
| | Displacement/Emissions | 188 cu. in. (3.0 L) Electronically controlled DPF/SCR system with DBO |
| | Max. output (SAE, gross) | 161 hp @ 3,400 rpm |
| | Max. torque (SAE, gross) | 295 lb.-ft. @ 1,300 rpm |
| DRIVE SHAFT/TRANSMISSION/AXLE CAPACITY | Type | Dry paper element with snorkel |
| | Standard equipment | M03899 DUONIC® 6-speed dual-clutch automatic |
| FRAME/DRIVE SHAFT | Front/Rear | 6,835 lb./13,230 lb. |
| | Type | Single-reduction hypoid |
| | Ratio (std./opt.) | 6.286/5.714 |
| TOP SPEED/EST. TURNING DIAMETER | Std./diff./Opt. diff. | 89/76 mph |
| HOOKS (CGR/MUMU) | Minimum, by wheelbase | 34.1' 40.0' 44.6' 49.5' 54.1' |
| | Configuration | Single front; dual rear |
| | Size/Type | 215/76R17.5 12PR LRF hwy front/traction rear |
| WHEELS/STEERING | Size/Configuration | 17.5" x 376-Lug |
| | Type | Ball-nut type with integral-type hydraulic power boost |
| | Adjustments | Tilt/telescoping steering column with steering lock |
| SUSPENSION | Front | Laminated leaf springs with shock absorbers and stabilizer bar |
| | Rear | Laminated leaf springs with shock absorbers and stabilizer bar |
| DRUMS | Service | Dual-caliper discs, vacuum/hydraulic-type with ABS |
| | Parking | Drum/brake, internal expanding shoe |
| | Exhaust | Electrically actuated |
| FRAME | Type | Ladder/straight |
| | Section modulus | 7.08 cu. in. per rail |
| | Yield strength | 56,585 psi |
| | RBM per rail | 400,410 lb.-ft. |
| | Height/Width | 32.9/33.6" |
| | Environmental durability | Premium anti-corrosion package for frame and frame-mounted components |
| FUELS/TANKS | Capacity/Location—std. | 30 gal./in-frame, aft of rear axle |
| | Capacity/Location—opt.** | 33 gal./left side |
| DEFER/DEFER | Capacity/Location | 3.2 gal./right side |
| BATTERY | Type/Capacity | Two 12-volt, maintenance-free/750 CCA |
| ELECTRICALS | Starter/Alternator | 12-volt/12-volt, 130A output |
| CONVENIENCE/ASSURANCE | Starting/Operation | Ceramic glow plugs/PCV heater, DEF tank heater |
| | Windows/Door locks | Power-operated, one-touch up and down driver's side window |
| | Cruise control | Standard (programmable) |
| | Entry | Keyless, with driver/assistant door lock control |
| | Radio | Clearion AM/FM/CD, hands-free Bluetooth® (optional) |
| | Air conditioning | Standard factory-installed |
| | Idle Limit System (ILS)—opt. | Automatic engine shutdown of stationary vehicle, in Park or Neutral, after achieving normal operating temperature with dealer-programmed limit of 3, 5, or 10 minutes |
| | Collision avoidance system | Mobility® 6 Series (optional) |

KEY BENEFITS

- Comfortable for any driver, the FE160 serves well in construction, landscaping, and transport industries
- Our exclusive DUONIC® dual-clutch automatic transmission offers effortless navigation of city streets and heavy traffic
- Enjoy the long haul in our most comfortable cab ever, fully equipped with an ergonomically designed interior, adjustable steering wheel, and spacious seating and storage
- From sunrise to sundown, a panoramic windshield and a driver-to-ground line of sight of only 6 ft. assure you stay focused on what's ahead
- Go further on less with our ultra-efficient advanced dual-turbo diesel engine with access to high torque whenever it's needed
- Mobility® system provides audible and visual alerts for speeding, lane departure, potential pedestrian or vehicle collisions

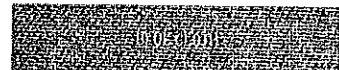
¹ Optional feature

CAB COLORS



All models are available immediately in white. Other colors shown (except Solid Black) may be special-ordered at no extra charge. Accuracy of indicated hues is limited by paper/electronic reproduction.

FABRIC STYLE



Vehicle specifications are subject to change without notice. Photos and descriptions included in this spec sheet may vary in comparison to actual vehicle models. Please see your local dealer for details and warranty limitations.

*Rear fuel tank is not designed for use as a primary or auxiliary in any dual tank system.
**133.9", 151.6", 169.3", 187.0" w/o

PRINTED IN THE U.S.A.
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MITSUBISHI FUSO TRUCK OF AMERICA, INC.
2015 Center Square Road
Logan Township, NJ 08086

MITSUBISHI.COM



WARRANTY

SETTING INDUSTRY STANDARDS: THE BEST MEDIUM-DUTY TRUCK WARRANTY.

FUSO protects your new investment long after competitors' warranties have expired. We combine 3-year bumper-to-bumper, 4-year rust-through, and 5-year/175,000-mile powertrain limited warranties into the strongest warranty package available. Our industry-leading 5-year standard powertrain protection is testament to the longevity you can expect from your new FUSO vehicle.

2017 WARRANTY COVERAGE SUMMARY

The best in the business.

| WARRANTY | FUSO | ISUZU |
|----------------------------------|------|-------------|
| 3-YEAR BUMPER-TO-BUMPER WARRANTY | • | • |
| 4-YEAR RUST-THROUGH WARRANTY | • | • |
| 5-YEAR POWERTRAIN WARRANTY | • | • |
| BOLT-ON ITEMS | FUSO | ISUZU |
| ALTERNATOR | • | • |
| STARTER MOTOR | • | • |
| WATER PUMP | • | • |
| TURBOCHARGER | • | • |
| EXHAUST AND INTAKE MANIFOLDS | • | • |
| INJECTORS AND RELATED LINES | • | UNAVAILABLE |

• STANDARD • EXTRA COST

3-YEAR UNLIMITED MILEAGE FULL COMPONENT NEW VEHICLE COVERAGE:

For the first 36 months, regardless of mileage, any originally installed component of the truck (excluding batteries, tires, and custom-made rear bodies and accessories), under normal use and maintenance, will be repaired or replaced by an authorized dealer, using genuine FUSO parts, at no charge for parts and labor.

4-YEAR ANTI-CORROSION PERFORATION COVERAGE CAB SHEET METAL:

For the first 48 months after the warranty start date, regardless of mileage, any cab sheet metal panel that is found to have developed perforation (rust-through), under normal use and maintenance, will be repaired or replaced at no charge for parts and labor.

5-YEAR POWERTRAIN COVERAGE ON ALL POWERTRAIN COMPONENTS:

Upon expiration of the 36-month/unlimited-mileage New Vehicle Basic Coverage, the New Vehicle Limited

Warranty will continue to cover the powertrain components listed in the "Detailed Coverage" section below, for 60 months or 175,000 miles (280,000 km).

5-YEAR EMISSION CONTROL SYSTEM COVERAGE:

For the first 60 months, or 50,000 to 100,000 miles (depending on model and state of registration), whichever occurs first, any genuine FUSO parts covered by the MFTA emissions warranty that prove defective in material or workmanship will be repaired or replaced by any authorized dealer, using genuine FUSO replacement parts, at no charge for parts and labor.

5-YEAR FRAME COVERAGE:

Upon expiration of the 36-month/unlimited-mileage Basic Coverage of this New Vehicle Limited Warranty, this New Vehicle Limited Warranty will continue to cover the frame (except FG) up to a maximum of 60 months/unlimited mileage from the warranty start date.

DETAILED COVERAGE AND TERMS

Details below are intended to provide customers and potential customers with a general understanding of MFTA's warranty, but do not represent all aspects of the MFTA Warranty Policy. Please see your authorized dealer for additional warranty details, exclusions, and limitations.

| COVERAGE | YEARS OF COVERAGE |
|----------------------------------|-------------------|
| POWERTRAIN | 5 YEARS |
| EMISSION CONTROL | 5 YEARS |
| ANTI-CORROSION PERFORATION | 4 YEARS |
| UNLIMITED MILEAGE FULL COMPONENT | 3 YEARS |

3-YEAR UNLIMITED MILEAGE, FULL COMPONENT* NEW VEHICLE COVERAGE:

For the first 36 months from the warranty start, regardless of mileage, any part of a new FUSO truck, as originally installed by FUSO, that proves defective in material or workmanship, under normal use and maintenance, will be repaired or replaced at no charge for parts and labor by an authorized dealer, using genuine FUSO parts. These parts will be covered for the then-remaining term of this New Vehicle Limited Warranty.

Exceptions: 1. Items covered under individual manufacturer warranties: tires, and custom-made rear bodies and accessories. 2. Normal wear items: fuses, bulbs, wiper blades, hoses, belts, brake linings, and all other parts that wear out under normal use.

4-YEAR ANTI-CORROSION PERFORATION LIMITED WARRANTY:

For the first 48 months from the warranty start date, regardless of mileage, any cab sheet metal panel that is found to have developed perforation (metal rust-through) under normal use and maintenance, will be repaired or replaced at no charge for parts and labor by an authorized dealer.

Exceptions: Corrosion due to accident, damage, abuse, abnormal use, alteration, or failure to properly maintain the truck.

5-YEAR POWERTRAIN COVERAGE CONTINUES AFTER THE 3-YEAR PROTECTION EXPIRES:

All new FUSO models: 60 months from New Vehicle Warranty start date or 175,000 miles, whichever occurs first.

After the 36-month/unlimited-mileage Basic Coverage, the powertrain components listed below are covered for the time periods and mileages listed.

ENGINE:

Cylinder block and all internal parts • Cylinder head assembly and valve cover • Oil pump and oil pan • Exhaust manifold and intake manifold • Timing gears and front cover • Flywheel and flywheel housing • Fuel supply pump, common rail, injectors, and related lines • Turbocharger • Water pump, starter, and alternator

Duonic® AUTOMATED MANUAL TRANSMISSION (All Models):

Transmission case and all internal parts • Transfer case and all internal parts • Clutch housing and all internal parts

REAR AXLE (All Models), FRONT AXLE (FG4x4 only), PROPELLER SHAFTS:

Axle housings and all internal parts • Propeller shafts, universal joints, and support bearings

Exclusions: Axle shafts, wheel hubs, wheel bearings, and constant velocity (CV) joints, clutch damper

Exceptions: Gaskets, O-rings, and oil seals

5-YEAR EMISSIONS CONTROL SYSTEM DEFECT WARRANTY: MODELS AND TERMS

- FE and FG: 60 months or 50,000 miles
- FE and FG series with gross vehicle weight rating (GVWR) over 14,000 lbs. and registered in California: 60 months or 100,000 miles

Mitsubishi Fuso Truck of America Inc. warrants to the initial purchaser and each subsequent purchaser of Mitsubishi Fuso Trucks that the engine, as supplied by MITSUBISHI FUSO TRUCK AND BUS CORPORATION, meets the Federal Environmental Protection Agency regulations and California exhaust emissions regulations applicable at the time of manufacture.

With respect to FE and FG model trucks registered in California and other states that have adopted CARB standards, the emissions warranty will have a period consistent with the state requirements.

PARTS COVERED INCLUDE:

EMISSION CONTROL SYSTEM:

Diesel particulate filter • Diesel exhaust fluid tank and doser • Electronic control unit (ECU) • SCR unit • Exhaust gas recirculation (EGR) cooler • EGR valve • EGR reed valve • Positive crankcase ventilation (PCV) valve

Important: This informational guide outlines general terms of coverage under the latest Mitsubishi Fuso Truck warranty program. For a full warranty agreement and a complete list of parts and components not covered, refer to Warranty Policy PUB NO. MH996531.

Quotation Acceptance



Developed For:

Telephone #:

Fax #:

Attention:

| | | |
|--------------------|----------------------|------------------------------------|
| CHASSIS/CAB | <i>Model Year:</i> | 2017 |
| | <i>Truck Model:</i> | FE160 / FEC72S |
| | <i>Engine:</i> | 4B10(T5) |
| | <i>Transmission:</i> | Fuso Duonic 6-speed Dual Clutch AT |
| | <i>Wheelbase:</i> | 151.6 G |
| | <i>GVW Rating:</i> | 15995 lb. |

| | |
|---------------------------|--|
| OPTIONAL EQUIPMENT | RO - AM/FM Bluetooth Radio |
| | MA - Floor Mat |
| | Side Fuel Tank (Factory Opt. 120 day Delivery) |

| | |
|-------------|----------------------------|
| BODY | MORGAN 16ft Van (16x96x85) |
|-------------|----------------------------|

| | |
|---------------------|------------------------------------|
| BODY OPTIONS | E2 - E-Track 2 Row - Sides & Front |
|---------------------|------------------------------------|

| | | |
|----------------------------|--|--------------------|
| TOTAL COST PER UNIT | (Tax Excluded, Net Trade-In Excluded) | \$44,500.00 |
|----------------------------|--|--------------------|

| | | |
|------------------------|--|--|
| NUMBER OF UNITS | | |
|------------------------|--|--|

| | | |
|-------------------------|--|--------------------|
| TOTAL AMOUNT DUE | | \$44,500.00 |
|-------------------------|--|--------------------|

Signature: _____ Title: _____ Date: _____

Signature: _____ Title: **Sales Manager** Date: **1/9/2020**

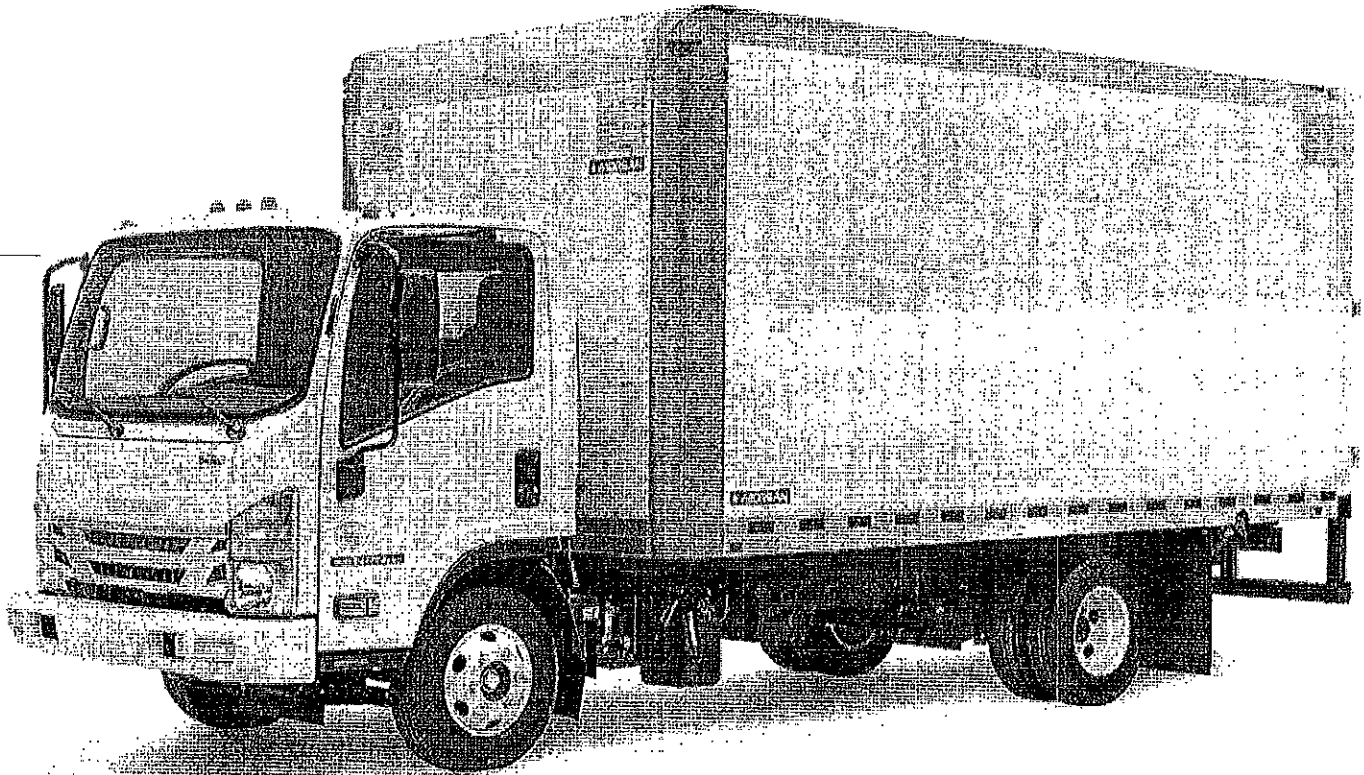
Bergey's Truck Center
30299 Foskey Lane
Delmar MD, 21875
(302) 221-6711



BERGEY'S ISUZU TRUCK SOUDERTON

Mark Culver

East Stroudsburg School Dist.



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BERGEY'S ISUZU TRUCK SOUDERTON

Mark Culver

East Stroudsburg School Dist. (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Selected Model and Options

| Code | Description | Weight | MSRP |
|-------------------------|---|----------|-------------|
| Model | | | |
| FE2 | NPR-HD Gas Cab Chassis 132.5 | | \$45,068.00 |
| 04 | White, Standard model specifications with power windows and door locks | | \$0.00 |
| Tires | | | |
| I5H | LRR (low rolling resistance) | 0.0 lbs. | Inc. |
| Engine | | | |
| L96 | GMPT-V8 8 cylinder V block, four cycle overhead valve water cooled Vortec 6 Liter SFI V8, Electronically controlled sequential port fuel injection. Six bolt main cap design for heavy duty performance. Engine Control Module (ECM) and Transmission Control Module (TCM) engine control system. Engine cruise control, engine oil cooler. | 0.0 lbs. | Inc. |
| Engine Rating | | | |
| I7B | 297 HP gross @ 4300 RPM; 372 lb.-ft. gross torque @ 4000 RPM | 0.0 lbs. | Inc. |
| Transmission | | | |
| MYD | 6L90-E Hydra-Matic, 6-speed automatic with lock-up converter and overdrive, Ratios: Gear and Ratios 4.027, 2.364, 1.532, 1.152, 0.0852, 0.667, Rev. 3.064:1 | 0.0 lbs. | Inc. |
| Wheelbase | | | |
| IA9 | 132.5 Inches, includes ladder type channel frame. Full C section straight frame 33.5 inches wide. Yield strength 44,000 psi; section modulus 7.20 in ³ RBM 316,800 lb./ft./in. per rail. | 0.0 lbs. | Inc. |
| Air Cleaner | | | |
| KNX | Dry paper single element. Air cleaner canister standard with air restriction gauge. | 0.0 lbs. | Inc. |
| Alternator | | | |
| IL2 | 145 Amp. output with integral regulator. | 0.0 lbs. | Inc. |
| Battery | | | |
| IL3 | Single Delco 12-V maintenance free 750 CCA frame mounted battery box | 0.0 lbs. | Inc. |
| Exhaust | | | |
| I41 | Single horizontal aluminumized steel with catalytic converter and oxygen sensor devices. | 0.0 lbs. | Inc. |
| Front Axle | | | |
| ID2 | "I"-beam rated at 6,830 lbs. Includes integral hydraulic power steering. Ratio 18.8-20.9:1. | 0.0 lbs. | Inc. |
| Front Suspension | | | |
| ID8 | 8440 lbs. Capacity semi elliptical tapered leaf spring. Includes shock absorbers and stabilizer bar | 0.0 lbs. | Inc. |
| Front Wheels | | | |
| IB9 | 19.5" x 6", 6-hole disc, painted white | 0.0 lbs. | Inc. |
| Front Tires | | | |

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BERGEY'S ISUZU TRUCK SOUDERTON

Mark Culver

East Stroudsburg School Dist. (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Selected Model and Options

| Code | Description | Weight | MSRP |
|--|--|--------------|------------|
| I8B | 225/70R19.5F (14 ply) tubeless Radial, all season tread | 0.0 lbs. | Inc. |
| Rear Suspension | | | |
| I8J | 12,900 lbs. Capacity semi elliptical; main and auxiliary multi-leaf spring. Includes shock absorbers. | 0.0 lbs. | Inc. |
| Rear Axle | | | |
| I36 | R040, single-speed, 11,020 lb. capacity with oil lubricated rear wheel bearings. | 0.0 lbs. | Inc. |
| Ratio | | | |
| 092 | 4.300:1 | 0.0 lbs. | Inc. |
| Rear Wheels | | | |
| IC1 | 19.5" x 6", 6-hole disc, painted white | 0.0 lbs. | Inc. |
| Rear Tires | | | |
| I9B | 225/70R19.5F (14 ply) tubeless Radial, all season tread. | 0.0 lbs. | Inc. |
| Fuel Tank | | | |
| IG5 | 30 gal. rectangular fuel tank. Mounted between frame rail with electric type fuel pump (mounted in tank). Through the rail fuel fill. | 0.0 lbs. | Inc. |
| Seat | | | |
| AQB | Driver seat is reclining high back. Two single occupant fold down seats with tray backs. | 0.0 lbs. | Inc. |
| Brakes | | | |
| IR8 | Dual circuit, vacuum assisted hydraulic with EBD (Electronic Brake Distribution). Disc front and self-adjust outboard mounted drum rear. Mechanical, transmission mounted parking brake. Non-asbestos semi metallic linings are standard. 4 channel anti-lock brake system. | 0.0 lbs. | Inc. |
| Air Conditioning | | | |
| C60 | Air conditioner | 0.0 lbs. | Inc. |
| Power Windows & Door Locks | | | |
| IL0 | Yes | 0.0 lbs. | Inc. |
| Model Option | | | |
| 04 | White, Standard model specifications with power windows and door locks | 0.0 lbs. | Inc. |
| Road-Ready Body Program | | | |
| M10 | MORGAN (Van Body) Hardwood Floor / Plywood Lining, 14' X 96" X 85" | 2,278.0 lbs. | \$8,732.00 |
| Road-Ready Body Program Options | | | |
| I1Q | Maxon TE-20L Tuck-A-Way bolt-on liftgate with galvanized finish, Capacity: 2,000 lbs., Gate weight: 570 lbs., Platform size: 36 inches x 80 inches galvanized steel wedge platform, Steel Step Bumpers: one (1) each side with 13.5-Inch solid rubber pads (In lieu of STD program body Full Width One Way Step bumper), Two (2) Grab Handles at | 585.0 lbs. | \$3,632.00 |

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BERGEY'S ISUZU TRUCK SOUDERTON

Mark Culver

East Stroudsburg School Dist. (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Selected Model and Options

| Code | Description | Weight | MSRP |
|---------------------------|---|-----------|-------------|
| | rear in lieu of one (1) standard grab handle on curb side, Cut off switch in cab, LED STT & BU lights installed on the rear corner posts in lieu of standard Isuzu tail lights (Requires M10, M11, M17, M18, M20, M21, MS4, MS6, MS8, or MS9 Morgan body program; N/A with walk ramp) | | |
| Additional Options | | | |
| IF6 | Fire Extinguisher and Triangle Kit mounted in rear organizer on standard cab and under rear seat on crew cab | 19.0 lbs. | \$88.00 |
| IS0 | Heated Mirrors | 1.0 lbs. | \$104.00 |
| UZF | Back up alarm | 1.0 lbs. | \$112.00 |
| Accessories | | | |
| IX2 | Rear body dome lamp switch | 0.1 lbs. | Inc. |
| 8RP | AM/FM/CD radio with Aux Input/USB port and Bluetooth RPO | 0.0 lbs. | Inc. |
| Totals | | | |
| | Base Price | | \$45,068.00 |
| | Destination Charge | | \$1,325.00 |
| | DEF Fill Charge | | \$0.00 |
| | Total Options Price | | \$12,668.00 |
| | Tire Weight Tax | | \$26.64 |
| | Total | | \$59,087.64 |

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BERGEY'S ISUZU TRUCK SOUDERTON

Mark Culver

East Stroudsburg School Dist. (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Quote Worksheet

| | MSRP |
|---|-----------------------|
| Base Price | \$45,068.00 |
| Destination Charge | \$1,325.00 |
| DEF Fill Charge | \$0.00 |
| Total Options | \$12,868.00 |
| Subtotal | \$59,061.00 |
| Discount | (\$-1,500.00) |
| 5 year 125,000 mile warranty | \$350.00 |
| Subtotal Additional Equipment | (\$-1,150.00) |
| Subtotal Miscellaneous Equipment | \$0.00 |
| Pre-Tax Subtotal | \$57,911.00 |
| Less Customer Discount | (\$-12,671.23) |
| Subtotal Discount | (\$-12,671.23) |
| Taxable Price | \$45,239.77 |
| Sales Tax | 0% \$0.00 |
| Tire Weight Tax | \$26.64 |
| Subtotal Taxes | \$26.64 |
| Subtotal Post-Tax Adjustments | \$0.00 |
| Less Post-tax Customer Discount | \$0.00 |
| Subtotal Discount | \$0.00 |
| Total Sales Price | \$45,266.41 |

Dealer Signature/Date

Customer Signature/Date

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ISUZU TRUCK OF LEHIGH VALLEY

Timothy "Tim" Merrill | 610-737-4790 | Tim.Merrill@IsuzuTruckLV.com

2019 NPR HD Gas - 14' Van & Liftgate - Z803011

Hi Daryle,

Your quote for the 14' GAS truck follows...

The liftgate would be installed in 7-10 working days and then be ready for delivery.



Current report content is based on data as of 2019-11-12 11:12:42. Any performance-related calculations are offered solely as guidelines. Actual vehicle performance will depend on your operating conditions. All information, specifications and pricing in this application are based on the latest information available. Isuzu Commercial Truck of America, Inc. reserves the right to discontinue or change, at any time, without prior notice, the pricing, specifications, options, materials, equipment, design and models.

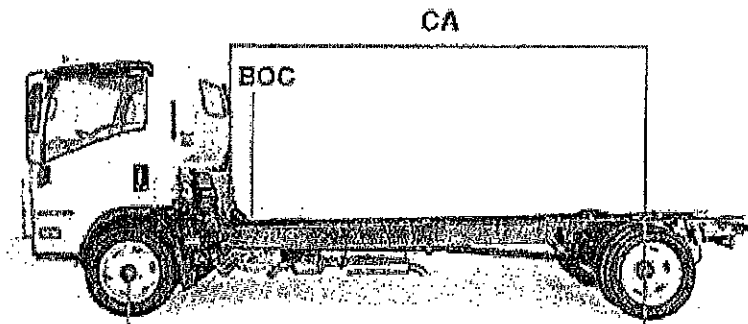


ISUZU TRUCK OF LEHIGH VALLEY

Timothy "Tim" Merrill | 610-737-4790 | Tim.Merrill@IsuzuTruckLV.com

2019 NPR HD Gas - 14' Van & Liftgate - Z803011 #54DC4W1B9KS803011 (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Weight Distribution



| | |
|-------------------------|--------------|
| Driver/Passenger Weight | 350.0 lbs. |
| Wheelbase (WB) | 132.5 Inches |
| Cab to Axle (CA) | 110 Inches |
| Body Length | 14 Feet |
| Body Weight | 2,278.0 lbs. |
| Cab to Body (BOC) | 6.5 Inches |

| Weight (lbs.) | Front | Rear | Total |
|---------------------|----------|-----------|-----------|
| Chassis | 3,497.00 | 1,921.00 | 5,418.00 |
| Chassis Equipment | 20.00 | 1.00 | 21.00 |
| Subtotal | 3,517.00 | 1,922.00 | 5,439.00 |
| Driver/Passengers | 350.00 | 0.00 | 350.00 |
| Body/Body Equipment | 84.00 | 2,858.00 | 2,940.00 |
| Payload | 0.00 | 0.00 | 0.00 |
| Total | 3,951.00 | 4,778.00 | 8,729.00 |
| GAWR/GVWR | 6,630.00 | 11,020.00 | 14,500.00 |
| GCWR | | | 20,500.00 |

| Front % | Front Wt. | Rear % | Rear Wt. |
|----------------|---------------|--------------------------|---------------|
| 45% | 3,951.00 lbs. | 55% | 4,778.00 lbs. |
| GVWR | GVW | Remaining Payload Weight | |
| 14,500.00 lbs. | 8,729.00 lbs. | 5,771.00 lbs. | |

Chassis Equipment:

| Code | Item | Center of Gravity | Front Axle | Rear Axle | Total |
|------|--|-------------------|------------|-----------|------------|
| Q4 | White, Standard model specifications with power windows and door locks | | 0.00 lbs. | 0.00 lbs. | 0.00 lbs. |
| IF6 | Fire Extinguisher and Triangle Kit mounted in rear organizer on standard cab and under rear seat on crew cab | | 19.00 lbs. | 0.00 lbs. | 19.00 lbs. |
| IS0 | Heated Mirrors | | 1.00 lbs. | 0.00 lbs. | 1.00 lbs. |
| UZF | Back up alarm | | 0.00 lbs. | 1.00 lbs. | 1.00 lbs. |
| | Dhollandia RP-10 Aluminum platform 85"x42" deck - 2500 lb. capacity | | 0.00 lbs. | 0.00 lbs. | 0.00 lbs. |

Driver/Passengers:

| | Center of Gravity | Front Axle | Rear Axle | Total |
|--------|-------------------|-------------|-----------|------------|
| Driver | front axle | 350.00 lbs. | 0.00 lbs. | 350.0 lbs. |

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ISUZU TRUCK OF LEHIGH VALLEY

Timothy "Tim" Merrill | 610-737-4790 | Tim.Merrill@IsuzuTruckLV.com

2019 NPR HD Gas - 14' Van & Liftgate - Z803011 #54DC4W1B9KS803011 (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Weight Distribution

Body/Body Equipment:

| Code | Item | Center of Gravity | Front Axle | Rear Axle | Total |
|------|---|-------------------------------------|--------------|---------------|---------------|
| M10 | MORGAN (Van Body) Hardwood Floor / Plywood Lining, 14' X 98" X 85" | 20 inches in front of the rear axle | 335.25 lbs. | 1,942.75 lbs. | 2,278.00 lbs. |
| I8D | 14' Translucent Roof (Requires M10 or MS4 Morgan body program) | center of body | -0.74 lbs. | -4.26 lbs. | -5.00 lbs. |
| I7E | 12" X-member Spacing (Requires M10 or MS4 Morgan body program) | center of body | 9.57 lbs. | 55.43 lbs. | 65.00 lbs. |
| I8O | 1 row E-track recess mt. on sides and surface mt. on front (C/L @ 30" above floor) ply 14 | center of body | 7.65 lbs. | 44.35 lbs. | 52.00 lbs. |
| I2W | LED SST and BU lights in lieu of Incandescent chassis tail lights | center of body | 0.00 lbs. | 0.00 lbs. | 0.00 lbs. |
| | lift gate | rear of body | -267.74 lbs. | 817.74 lbs. | 550.00 lbs. |

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ISUZU TRUCK OF LEHIGH VALLEY

Timothy "Tim" Merrill | 610-737-4790 | Tim.Merrill@IsuzuTruckLV.com

2019 NPR HD Gas - 14' Van & Liftgate - Z803011 #54DC4W1B9KS803011 (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door

locks

Selected Model and Options

| Code | Description | Weight | MSRP |
|-------------------------|---|----------|-------------|
| Model | | | |
| FE2 | NPR-HD Gas Cab Chassis 132.5 | | \$45,088.00 |
| 04 | White, Standard model specifications with power windows and door locks | | \$0.00 |
| Tires | | | |
| I5H | LRR (low rolling resistance) | 0.0 lbs. | Inc. |
| Engine | | | |
| L96 | GMPT-V8 8 cylinder V block, four cycle overhead valve water cooled Vortec 6 Liter SFI V8. Electronically controlled sequential port fuel injection. Six bolt main cap design for heavy duty performance. Engine Control Module (ECM) and Transmission Control Module (TCM) engine control system. Engine cruise control, engine oil cooler. | 0.0 lbs. | Inc. |
| Engine Rating | | | |
| I7B | 297 HP gross @ 4300 RPM; 372 lb.-ft. gross torque @ 4000 RPM | 0.0 lbs. | Inc. |
| Transmission | | | |
| MYD | 6L90-E Hydra-Matic, 6-speed automatic with lock-up converter and overdrive. Ratios: Gear and Ratios 4.027, 2.364, 1.532, 1.152, 0.852, 0.667, Rev. 3.064:1 | 0.0 lbs. | Inc. |
| Wheelbase | | | |
| IA9 | 132.5 inches, Includes ladder type channel frame. Full C section straight frame 33.5 inches wide. Yield strength 44,000 psi; section modulus 7.20 in ³ RBM 316,800 lb.-ft./in. per rail. | 0.0 lbs. | Inc. |
| Air Cleaner | | | |
| KNX | Dry paper single element. Air cleaner canister standard with air restriction gauge. | 0.0 lbs. | Inc. |
| Alternator | | | |
| IL2 | 145 Amp. output with integral regulator. | 0.0 lbs. | Inc. |
| Battery | | | |
| IL3 | Single Delco 12-V maintenance free 750 CCA frame mounted battery box | 0.0 lbs. | Inc. |
| Exhaust | | | |
| I41 | Single horizontal aluminized steel with catalytic converter and oxygen sensor devices. | 0.0 lbs. | Inc. |
| Front Axle | | | |
| ID2 | "I"-beam rated at 6,830 lbs. Includes integral hydraulic power steering. Ratio 18.8-20.9:1. | 0.0 lbs. | Inc. |
| Front Suspension | | | |
| ID8 | 8440 lbs. Capacity semi elliptical tapered leaf spring. Includes shock absorbers and stabilizer bar | 0.0 lbs. | Inc. |
| Front Wheels | | | |
| IB9 | 19.5" x 6", 6-hole disc, painted white | 0.0 lbs. | Inc. |
| Front Tires | | | |

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2019 NPR HD Gas - 14' Van & Liftgate - Z803011 #54DC4W1B9KS803011 (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door

locks

Selected Model and Options

| Code | Description | Weight | MSRP |
|--|---|--------------|------------|
| 18B | 225/70R19.5F (14 ply) tubeless Radial, all season tread | 0.0 lbs. | Inc. |
| Rear Suspension | | | |
| 18J | 12,900 lbs. Capacity semi elliptical; main and auxiliary multi-leaf spring. Includes shock absorbers. | 0.0 lbs. | Inc. |
| Rear Axle | | | |
| 136 | R040, single-speed, 11,020 lb. capacity with oil lubricated rear wheel bearings. | 0.0 lbs. | Inc. |
| Ratio | | | |
| 092 | 4.300:1 | 0.0 lbs. | Inc. |
| Rear Wheels | | | |
| IC1 | 19.5" x 6", 6-hole disc, painted white | 0.0 lbs. | Inc. |
| Rear Tires | | | |
| 19B | 225/70R19.5F (14 ply) tubeless Radial, all season tread. | 0.0 lbs. | Inc. |
| Fuel Tank | | | |
| IG5 | 30 gal. rectangular fuel tank. Mounted between frame rail with electric type fuel pump (mounted in tank). Through the rail fuel fill. | 0.0 lbs. | Inc. |
| Seat | | | |
| AQB | Driver seat is reclining high back. Two single occupant fold down seats with tray backs. | 0.0 lbs. | Inc. |
| Brakes | | | |
| IR8 | Dual circuit, vacuum assisted hydraulic with EBD (Electronic Brake Distribution), Disc front and self-adjust outboard mounted drum rear. Mechanical, transmission mounted parking brake. Non-asbestos semi metallic linings are standard. 4 channel anti-lock brake system. | 0.0 lbs. | Inc. |
| Air Conditioning | | | |
| C60 | Air conditioner | 0.0 lbs. | Inc. |
| Power Windows & Door Locks | | | |
| IL0 | Yes | 0.0 lbs. | Inc. |
| Model Option | | | |
| 04 | White, Standard model specifications with power windows and door locks | 0.0 lbs. | Inc. |
| Road-Ready Body Program | | | |
| M10 | MORGAN (Van Body) Hardwood Floor / Plywood Lining, 14' X 96" X 85" | 2,278.0 lbs. | \$8,732.00 |
| Road-Ready Body Program Options | | | |
| 16D | 14' Translucent Roof (Requires M10 or MS4 Morgan body program) | -5.0 lbs. | \$96.00 |
| 17E | 12" X-member Spacing (Requires M10 or MS4 Morgan body program) | 65.0 lbs. | \$144.00 |
| 18O | 1 row E-track recess mt. on sides and surface mt. on front (C/L @ 30" above floor) ply 14 | 52.0 lbs. | \$344.00 |
| 12W | LED SST and BU lights in lieu of incandescent | 0.0 lbs. | \$400.00 |

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ISUZU TRUCK OF LEHIGH VALLEY

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2019 NPR HD Gas - 14' Van & Liftgate - Z803011 #54DC4W1B9KS803011 (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Selected Model and Options

| Code | Description | Weight | MSRP |
|---------------------------|--|-----------|-------------|
| | chassis tail lights | | |
| Additional Options | | | |
| IF6 | Fire Extinguisher and Triangle Kit mounted in rear organizer on standard cab and under rear seat on crew cab | 19.0 lbs. | \$88.00 |
| IS0 | Heated Mirrors | 1.0 lbs. | \$104.00 |
| UZF | Back up alarm | 1.0 lbs. | \$112.00 |
| Accessories | | | |
| IX2 | Rear body dome lamp switch | 0.1 lbs. | Inc. |
| 8RP | AM/FM/CD radio with Aux Input/USB port and Bluetooth RPO | 0.0 lbs. | Inc. |
| Custom Equipment | | | |
| | Dollandia RP-10 Aluminum platform 85"x42" deck - 2500 lb. capacity | 0.0 lbs. | \$4,300.00 |
| Totals | | | |
| | Base Price | | \$45,068.00 |
| | Destination Charge | | \$1,125.00 |
| | DEF Fill Charge | | \$0.00 |
| | Total Options Price | | \$14,320.00 |
| | Tire Weight Tax | | \$26.64 |
| | Total | | \$60,539.64 |

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2019 NPR HD Gas - 14' Van & Liftgate - Z803011 #54DC4W1B9KS803011 (2019 NPR-HD Gas Cab Chassis, FE2 132.5", 14,500 GVWR. White, Standard model specifications with power windows and door locks

Quote Worksheet

| | MSRP |
|--------------------------------------|-----------------------|
| Base Price | \$45,068.00 |
| Destination Charge | \$1,125.00 |
| DEF Fill Charge | \$0.00 |
| Total Options | \$14,320.00 |
| Subtotal | \$60,513.00 |
| Subtotal Additional Equipment | \$0.00 |
| Subtotal Miscellaneous Equipment | \$0.00 |
| Pre-Tax Subtotal | \$60,513.00 |
| Less Customer Discount | (\$-15,022.00) |
| Subtotal Discount | (\$-15,022.00) |
| Taxable Price | \$45,491.00 |
| Sales Tax | 0% \$0.00 |
| Tire Weight Tax | \$26.64 |
| Subtotal Taxes | \$26.64 |
| Notary, Doc & Title fees | \$247.75 |
| Truck Plates - Registration | \$397.00 |
| Tire Tax Paid | (\$-26.64) |
| Subtotal Post-Tax Adjustments | \$618.11 |
| Less Post-tax Customer Discount | \$0.00 |
| Subtotal Discount | \$0.00 |
| Total Sales Price | \$46,135.75 |

Comments

**Customer's signature constitutes a contract to purchase the truck. **A \$2000 non-refundable deposit is required for this truck order. **Check or Credit Card accepted. -----Please sign & return by fax to 610-791-4529 or e-mail to Tim.Merrill@IsuzuTruckLV.com----- MC, Visa # _____ -

_____ Name on Card _____ exp date
_____ 3 digit security code _____ zip code of billing _____

Dealer Signature/Date

Customer Signature/Date

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RAY PRICE
The Poconos
COMMERCIAL VEHICLES



Costar# 426951

Costar# 537359

Costar# 525722

2969 RT 940
 Mt Pocono, PA 18344
 570-839-1111

Customer: ESASD

Vehicle: 2019 Chevrolet 4500 LCF 14' Box Truck w/liftgate

| | |
|-------------------|--------------------|
| Vehicle Price | \$56,867.64 |
| Liftgate | \$3,969.00 |
| Subtotal | \$60,836.64 |
| Discount | \$12,348.30 |
| Your Price | \$48,488.34 |

please sign & date below and email back to:
msingleton@raypricecars.com

 Authorization Signature

 Date

Price is valid until the end of the month. Thereafter it is subject to change without notice.

Price does include any applicable taxes, tags, and fees.

Mark Singleton
 Commercial Sales Manager
 Ray Price Dealerships
msingleton@raypricecars.com
 570-236-4490 cell

V. Items for Discussion

h. Current Projects within the District

**East Stroudsburg Area SD
Current Capital Projects
As of 1/9/2020**

| Vendor Original Bid | North Campus Camera Installation | North HS/Lehman Roof Project | North HS/Lehman ATC Upgrade | Resica Roof Project C&D WaterProofing Corp. | South Campus Camera Installation | North HS/Lehman Hot Water Replacement | Totals |
|------------------------|-------------------------------------|---------------------------------|--------------------------------|---|-------------------------------------|--|------------------|
| 6071 | Guyette Communications | Jortan, Inc | Trane | 1237 | CRCS Inc. | JBM | |
| 3/18/2019 | \$ 342,736.00 | 3/18/2019 \$ 7,008,635.00 | 10/15/2018 \$ 2,898,698.00 | 3/18/2019 \$ 667,715.00 | 5/7/2019 \$ 303,182.32 | \$ 300,000.00 | \$ 11,460,906.32 |
| 6/27/2019 | \$ 92,659.50 | 7/11/2019 \$ 1,215,862.00 | 6/27/2019 \$ 254,474.80 | 8/5/2019 \$ 8,685.00 | 9/3/2019 \$ 181,221.75 | 12/9/2019 \$ 230,850.00 | \$ 1,983,753.05 |
| 6/27/2019 | \$ 73,026.90 | 8/25/2019 \$ 1,606,698.90 | 7/11/2019 \$ 582,096.10 | 8/5/2019 \$ 55,401.75 | 9/24/2019 \$ 66,365.35 | | \$ 2,383,589.00 |
| 7/11/2019 | \$ 47,303.10 | 9/3/2019 \$ 251,595.00 | 8/25/2019 \$ 625,771.38 | 8/6/2019 \$ 207,513.90 | 10/31/2019 \$ 54,095.22 | | \$ 1,186,278.60 |
| 9/3/2019 | \$ 22,466.70 | 9/23/2019 \$ 430,171.08 | 9/3/2019 \$ 447,537.89 | 9/3/2019 \$ 176,615.10 | | | \$ 1,076,790.77 |
| 9/3/2019 | \$ 24,674.40 | 10/31/2019 \$ 286,863.89 | 9/12/2019 \$ 424,072.99 | 9/30/2019 \$ 78,601.50 | | | \$ 814,212.78 |
| 9/26/2019 | \$ 82,605.40 | 12/27/2019 \$ 191,004.88 | 10/31/2019 \$ 169,296.19 | 10/31/2019 \$ 26,318.25 | | | \$ 469,224.72 |
| | | | | 12/9/2019 \$ 5,175.00 | | | \$ 5,175.00 |
| | \$ 342,736.00 | \$ 3,982,195.75 | \$ 2,503,249.35 | \$ 558,310.50 | \$ 301,682.32 | \$ 230,850.00 | \$ 7,919,023.92 |
| | | \$ 3,026,439.25 | \$ 335,388.65 | \$ 109,404.50 | \$ 1,500.00 | \$ 69,150.00 | \$ 3,541,882.40 |
| | | \$ 454,768.00 | \$ 9,700.00 | \$ 9,700.00 | | | \$ 77% |
| | | \$ 57% | \$ 88% | \$ 84% | \$ 100% | | \$ 65% |
| | | 30 year warranty | 30 year warranty | 30 year warranty | | | |
| 9/28/2018 | \$ 690.33 | 9/28/2018 \$ 1,295.33 | 03/26/2019 \$ 1,556.24 | 02/27/2019 \$ 1,656.02 | 5/20/2019 \$ 11,900.00 | 03/26/2019 \$ 1,556.24 | \$ 18,654.16 |
| 12/9/2018 | \$ 10,010.00 | 9/28/2018 \$ 8,179.67 | 04/16/2019 \$ 8,943.76 | 09/26/2019 \$ 7,793.98 | 6/5/2019 \$ 868.00 | 04/16/2019 \$ 8,943.76 | \$ 44,739.17 |
| 1/17/2019 | \$ 2,002.00 | 12/3/2018 \$ 3,425.00 | 05/13/2019 \$ 5,267.50 | 04/16/2019 \$ 5,499.89 | 6/25/2019 \$ 1,296.46 | 05/13/2019 \$ 5,267.50 | \$ 22,758.45 |
| 2/19/2019 | \$ 1,001.00 | 2/27/2019 \$ 8,595.06 | 06/05/2019 \$ 1,126.25 | 05/13/2019 \$ 2,000.01 | 6/30/2019 \$ 731.55 | 06/05/2019 \$ 1,126.25 | \$ 14,580.12 |
| 2/27/2019 | \$ 3,003.00 | 3/26/2019 \$ 18,500.30 | 06/25/2019 \$ 2,252.50 | 06/25/2019 \$ 6,420.03 | 8/31/2019 \$ 1,163.99 | 06/25/2019 \$ 2,252.50 | \$ 33,592.32 |
| 6/5/2019 | \$ 3,000.01 | 3/26/2019 \$ 38,129.94 | 08/23/2019 \$ 840.00 | 08/23/2019 \$ 5,698.76 | 9/27/2019 \$ 2,128.00 | 08/23/2019 \$ 840.00 | \$ 50,576.71 |
| 6/25/2019 | \$ 2,576.36 | 5/13/2019 \$ 24,500.28 | 08/23/2019 \$ 980.00 | 08/23/2019 \$ 1,372.24 | 10/25/2019 \$ 2,128.00 | 08/23/2019 \$ 980.00 | \$ 32,536.88 |
| 6/30/2019 | \$ 975.61 | 6/5/2019 \$ 18,207.30 | 8/31/2019 \$ 3,938.25 | 8/31/2019 \$ 4,674.01 | | 8/31/2019 \$ 599.99 | \$ 28,395.16 |
| 8/31/2019 | \$ 479.83 | 6/25/2019 \$ 15,000.22 | 9/27/2019 \$ 1,312.75 | 9/27/2019 \$ 2,337.00 | | 840.00 | \$ 19,969.80 |
| 10/25/2019 | \$ 479.83 | 8/23/2019 \$ 20,000.45 | 10/25/2019 \$ 1,312.75 | 10/25/2019 \$ 2,337.00 | | | \$ 24,130.03 |
| | | 8/23/2019 \$ 20,000.45 | | | | | \$ 20,000.45 |
| | | 8/31/2019 \$ 25,000.20 | | | | | \$ 25,000.20 |
| | | 8/31/2019 \$ 1,577.48 | | | | | \$ 1,577.48 |
| | | 9/27/2019 \$ 25,000.20 | | | | | \$ 25,000.20 |
| | | 9/27/2019 \$ 425.00 | | | | | \$ 425.00 |
| | | 10/25/2019 \$ 32,367.60 | | | | | \$ 32,367.60 |
| | \$ 24,217.97 | \$ 260,204.48 | \$ 27,530.00 | \$ 39,729.04 | \$ 20,216.00 | \$ 22,406.24 | \$ 394,303.73 |