V. Items for Discussion

a. FY 2019 Audit

## EAST STROUDSBURG AREA SCHOOL DISTRICT

**ANNUAL FINANCIAL REPORT** 

YEAR ENDED JUNE 30, 2019

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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 Shr Thomas Court, Suite 100, Harrisburg, PA 171092370 York Road, Suite A-5, Jamison, PA 189293800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 2140134745 Burbage Road, Frankford, DE 19945210 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 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.

Lalenhofshe Assalud LLC

ZELENKOFSKE AXELROD LLC

Jamison, Pennsylvania December 19, 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 nonmajor 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.

### **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 businesslike activity is the Food Service Fund.

### REPORTING THE SCHOOL DISTRICT'S MOST SIGNIFICANT FUNDS

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

- 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.

### 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

	Governmen	tal Activities	Business-T	ype Activities	To	Itals
	2019	2018	2019	2018	2019	2018
Assets Current Assets	\$ 111,040,677	\$ 111,285,781	\$ 682,713	\$ 888,752	\$ 111,723,390	\$ 112,174,533
Capital Assets	182,491,627	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 Liabilites	24,286,190	22,059,885	117,031	96,436	24,403,221	22,156,321
Total Liabilities	436,489,757	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	286,000	17,440,000	14,340,000
Net Position Net Investment In Capital Assets Restricted Unrestricted	37,920,870 20,995,004 	22,767,812 23,931,974 (176,251,842)	125,698 	100,725	38,046,568 20,995,004 	22,868,537 23,931,974 (180,321,622)
Total Net Position	\$ (123,085,228)	\$(129,552,056)	\$(5,020,768)	<u>\$(3,969,055)</u>	<u>\$ (128,105,998)</u>	\$(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).

### **Condensed Statements of Activities**

### June 30, 2019 and 2018

	Governmen	lal Activities	Business-Ty	pe.Activilies		tals	
	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	121	÷	100,235,561	100,676,023	
Taxes Levied for Specific Purposes	3,895,832	3,795,206	-7	. <del></del>	3,895,832	3,795,206	
Gain on Sale of Capital Assets	595,700	104,041	<b>.</b>	÷.	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	159,401,038	156,270,297	4,251,811	4,193,708	163,652,649	160,464,005	
Expenses							
Instruction	95,609,975	86,677,678	۰.	.+	95,609,975	86,677,678	
Support Services							
Facilities Acquisition, Construction							
and Improvement Services	3,530,080	387,525	144) (144)	14	3,530,080	387,625	
Operation of Non-Instructional Services	16,999,991	14,768,242	۴	.*	10,999,991	14,768,242	
Debt Service	3,532,578	5,202,383	7	+	3,532,578	5,202,383	
Unallocated Depreclation	÷	9,660,952		<b>.</b> **	÷.	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	<u> </u>	153,793,923	
		· · · · · · · · · · · · · · · · · · ·					
Change in Net Position	5,068,800	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)	
						A	
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	<b>6</b> (40 850 00 Å)	A 440 405 050	6 (48 660 040)	@ (44 407 0E9)	e /44 979 790)
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	en e	(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	<u>\$(102,883,639)</u>	\$ (100,502,592)	\$(106,785,522)	<u>\$(103,585,095)</u>	<u>\$(102,211,406)</u>

### 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 noninstructional 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	
August 1 - September 30	
October 1 - November 30Face payment period	
December 1 - December 3110% penalty period	
January 1 Lien date	

### 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		
	Governmental Activities	Business-Type Activities	Totals	2018 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>	(372,911)	(127,053,015)	(118,458,639)
	\$ 182,491,627	\$ 125,698	\$182,617,325	\$183,409,802

### 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.

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	Business-Type		
	Activities	Activities	Totals	
Assets	<u> </u>		and the second	
Current Assets				
Cash and Cash Equivalents	\$ 44,112,873	\$ 266,368	\$ 44,379,241	
Investments	36,950,279	<del>.</del>	36,950,279	
Taxes Receivable, Net	15,068,641	ā	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, <b>01</b> 0	124,010	
Insurance Reserve Provision	9,386,055	<b>#</b> .	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	294,340,715	
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	37,767,930	
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			10 500 404	
Bonds Payable	10,520,104	-	10,520,104	
Notes Payable	27,992	-	27,992	
Capital Leases	1,247,608	ir.	1,247,608	
Portion Due or Payable After One Year			400 044 000	
Bonds Payable	139,611,086	*	139,611,086	
Notes Payable	379,498	.=	379,498	
Capital Leases	1,327,053	۳ ۱۳۵۰ (۲۵۵	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	46 070 040	202 704	16,366,000	
Deferred Inflows of Resources, Pension Activity	15,973,216	392,784	1,074,000	
Deferred Inflows of Resources, OPEB Activity	1,048,224	25,776	17,440,000	
Total Deferred Inflows of Resources	17,021,440	418,560	17,440,000	
Net Position	ሰማ ሰስቱ በሣሳ	105 600	38,046,568	
Net Investment in Capital Assets	37,920,870	125,698	0010401000	
Restricted for	00 707 007		20,735,337	
Capital Projects	20,735,337	•	-	
Special Activities	259,667	4 18 4 40 400	259,667	
Unrestricted	(182,001,102)	(5,146,466)	(187,147,568) \$ (128,105,996)	
Total Net Position	\$ (123,085,228)	\$ (5,020,768)	\$ (128,105,996)	

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

	Net (Expense) Revenue and Changes in Net Position Governmental Business-Type Activities Activities Totals	\$ (23.326,225)         \$	(6.220,227) (6.220,227) (2.822,471) - (5.220,227) (7.792,160) - (7,792,460) (1.069,499) - (1,069,499) (1.559,301) - (1,559,301) (14,284,785) - (14,284,785)	ï	(7,290,383) (7,290,383) (7,290,383) (3,580,475) (3,580,475) (3,580,475) (2,673,703) (133,455) (133,455) (133,455) (133,425) (133,425) (2,532,425) (101,748,588) (101,748,588)	(101.748,588) (1,135,051) (1,135,051) (1,135,051)	100,235,561 - 100,235,561 3,792,949 - 3,792,949 102,883 - 102,883 1,964,192 5,568 1,969,760 595,700 - 126,103 126,103 - 126,103	5.068,800 (1,129,483) 3,939,317	(128,154,028) (3,891,285) (132,045,313)	<u>\$ (123,085,228)</u> <u>\$ (5,020,768)</u> <u>\$ (128,105,996)</u>		
EAST STROUDSBURG AREA SCHOOL DISTRICT GOVERNMENT WIDE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2019	Program Revenues Operating Capital Charges for Grants and Grants and Services Contributions Contributions	\$ 41,831,485 \$ 5,493,051 \$ 7 25,815	атаата 1 т т Гіт 1 т т Гіт	1) P	258,962 3,053,013 - 258,962 - 1,000,153 - 258,962 51,324,535 1,000,153	<u>1.218,732</u> 3,027,311 <b>5</b> 1,218,732 \$ 3,027,311 \$ ± ±	General Revenues Taxes Property Taxes, Levied for General Purposes, Net Earned Income Public Utility Taxes Investment Earnings Gain on Sale of Capital Assets Miscellaneous Income Total General Revenues	Change in Net Position	Net Position at Beginning of Year, Restated	Net Position at End of Year		ju CO
GOV	Functions / Programs Governmental Activities Instruction	Regular Programs 5 65,157,710 Special Programs 26,240,779 Vocational Programs 2,606,512 Other instructional Programs 1,604,974 Support Services	Pupli Personnel Services     6,220,227       Instructional Staff Services     2,822,471       Administrative Services     7,792,160       Pupil Heatth Services     1,980,670       Business Services     1,559,301       Operation & Maintenance of Plant Services     1,559,301       Facilities Consistion. Construction and     14,284,785	Improvement Services 3,530,080 Operation of Non-Instructional Services	Student Transportation Services       10,353,396         Central and Other Support Services       3,580,475         Central and Other Support Services       2,932,665         Student Activities and Athletics       2,332,655         Community Services       3,532,578         Interest on Long-Term Debt       3,532,578         Total Governmental Activities       154,332,238	Business-Type Activities Food Service 5,381,094 Total School District Activities <u>\$ 5,381,094</u>					The accompanying notes are an integral part of these financial statements.	

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

	General Fund	Capital Projects Fund	Nonmajor Special <u>Revenue Fund</u>	Total Governmental Funds	
Assets Cash and Cash Equivalents Investments Taxes Receivable, Net Due from Other Funds Due from Fiduciary Funds Other Receivables, Net Prepaid Expénditures	\$ 21,295,741 36,909,455 15,068,641 2,241 4,918,831 5,875 183,553 443,407	\$ 22,576,082 6,223	\$ 241,050 40,824	\$ 44,112,873 36,950,279 15,068,641 8,464 4,918,831 5,875 183,553 443,407	
Total Assels	<u>\$ 78,827,744</u>	<u>\$ 22,582,305</u>	<u>\$281,874</u>	<u>\$ 101,691,923</u>	
Liabilities, Deferred Inflows of Resources and Fund Balances	lan norgen en de la de manne anny 1949 La viante			<u>21 1975 - 3 1977 y - 4 - 4 1983 2019 2019 y - 144 - 82</u>	alden officer and a second
Liabilities Accounts Payable Due to Other Funds Due to Fiduciary Funds Unearned Revenue Accrued Salaries and Benefits Other Current Liabilities	\$ 1,260,023 35,080 24,558 93,935 19,234,527 207,290	\$ 1,846,968	\$ 19,109 2,241 	\$ 3,126,100 37,301 24,558 93,935 19,234,527 208,147	
Total Liabilities	20,855,393	1,846,968	22,207	22,724,568	
Deferred Inflows of Resources Unavailable Revenue, Property Taxes	11,610,863	1. <b>1</b>		11,610,863	
Fund Balances Nonspendable, Prepaid Expenditures Restricted Committed	443,407 24,545,532	ء 20,735,337	259,667 -	443,407 20,995,004 24,545,532	
Assigned Capital Projects Student Athletics Future Budget Expenditures	5,700,000 21,924 8,488,285	16. 19 19	*. *:	5,700,000 21,924 8,488,285 4,000,000	
Future Educational Programs	4,000,000 3 162 340		-	4,000,000	

3,162,340

46,361,488

\$

3,162,340

67,356,492

.

259,667

78,827,744 \$ 22,582,305 \$ 281,874 \$ 101,691,923

20,735,337

# Total Fund Balances

Unassigned

Total Liabilities, Deferred Inflows of Resources & Fund Balances

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 estivities are pet financial recourses	
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	0.040 707
Deletied Amount on Nerdinality	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
	10,040,202
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
Phase with the second state of the 1999 of the state of the second	
Property taxes receivable will be collected this year but are not available soon	4
enough to pay for the current period's expenditures and, therefore, are deferred	1
in the funds.	11,610,863
I and tom lightliting including hands noughly are not due and noughly in the	
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-	1
term liabilities at year-end consist of:	
Bonds Payable	(450 404 400)
Accrued Interest	(150,131,190)
Notes Payable	(1,598,923)
Capital Leases	(407,490)
Compensated Absences	(2,574,661)
Net Pension Llability	(6,825,582)
Other Postemployment Benefits	(212,524,976) (39,739,668)
	(413,802,490)
Net Position of Governmental Activities	\$ (123,085,228)
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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	* + * * * * * * * *	6 F00.400	<b>6</b> 047 404	A 407 004 004
Local Sources	\$ 106,421,201	\$ 596,169	\$ 247,494	\$ 107,264,864
State Sources	46,836,049		*	46,836,049 4,212,248
Federal Sources	4,212,248	<u> </u>	جمع: الماد مستعلماتها والمواز (مراجع مع معالم معالم معالم معالم معالم المواز (مراجع معالم معالم معالم معالم معالم م الماد المستعلم المواز (مراجع معالم	4,212,240
Total Revenues	157,469,498	596,169	247,494	158,313,161
Expenditures				
Regular Programs	58,778,485	÷	. <del>4</del>	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	<b>*</b> .	, <b>#</b> .	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	<b>4</b>	*	7,600,807
Pupil Health Services	1,940,405	÷-	·禘"	1,940,405
Business Services	1,520,748	1. <del>0</del> -	: <del>+</del>	1,520,748
Operation and Maintenance of Plant	14,429,687	ंस्	4 <del>7</del>	14,429,687
Facilities Acquisition, Construction and				•
Improvement Services	1947 -	3,530,080		3,530,080
Student Transportation Services	13,511,375		· - · · · ·	13,511,375
Central and Other Support Services	5,114,307	°. <del>≜</del> t	÷	5,114,307
Student Activities and Athletics	2,767,412	- <del>,</del>	æ	2,767,412
Community Services	133,455	<del></del>	· <del>· ·</del>	133,455
Refund of Prior Year Revenues	506,479	i <b>.</b>	<b></b>	506,479
Debt Service	17,239,279		ing 	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	•	- <b>b</b> r	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

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 Depreciation	10,301,355 (10,258,466)
	42,889
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 Gevernmental 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 Gain on Sale of Fixed Assets	185,215
OPEB Plan Expense	(1,821,377)
Pension Plan Expense	(2,090,457) <u>829,256</u> (2,346,334)
The issuance of long-term debt (e.g., bonds, eases) 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 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	
Amortization of Bond Discounts, Premiums and Refunding Loss Repayment on Note Principal	9,835,939 1,365,918
Repayment of Capital Lease Obligations	523,634
Issuance of Capital lease Obligations	1,430,181 (1,830,545) 1,325,127
nge in Net Position of Governmental Activities	<u> </u>

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> </u>	Fund Food wice Fund	
Assets			
Current Assets	\$	266,368	
Cash and Cash Equivalents	Ψ	263,013	
Due from Other Governments		28,837	
Due from Other Funds		485	
Prepaid expenses		124,010	
Inventories	. ' <del>1</del>	682,713	
Total Current Assets		002,713	NYAN ALA SEALON PARA
	·	125,698	
Capital Assets, Net Total Assets		808,411	
l Ofai Mosero	(Magnada Kittlen		
Deferred Outflows of Resources		770,077	
Deferred Outflows of Resources - Pension Activity		94,188	
Deferred Outflows of Resources - OPEB Activity		864,265	
Total Deferred Outflows of Resources		004,200	
Liabilities		442 004	
Accounts Payable		117,031	
Compensated Absences		251,459	
Long-Term Liabilities			
Net Pension Liability		5,226,024	
Other Postemployment Benefits	·	680,370	
Total Liabilities	-	6,274,884	
Deferred inflows of Resources			
Deferred Inflows of Resources - Pension Activity		392,784	
Deferred Inflows of Resources - OPEB Activity		25,776	
Total Deferred Inflows of Resources	20	418,560	
Net Position			
Net Investment in Capital Assets		125,698	
Unrestricted		(5,146,466)	
Oligenniga	48 <sup>-</sup>	1 1/2 / 17 18	
Total Net Position	_\$	<u>(5,020,768)</u>	

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

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

Operating Revenues	Enterprise Fund Food Service Fund
Food Service Revenue	¢ 4.040 %
	\$ 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	
Contributions	5,568
State Sources	51,013
Federal Sources	443,984
Total Nonoperating Revenues	2,532,314
	3,032,879
Change in Net Position	(1,129,483)
Net Position at Beginning of Year	
Net Position at End of Year	(3,891,285)
	<u>\$ (5,020,768)</u>

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

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### 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 Cash Payments to Employees for Services	\$ 1,218,732.00 (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	440.004
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	(45,854)
Capital Purchases	(45,854)
Net Cash Used by Capital Financing Activities	(40,604)
Cash Flows From Investing Activities	5,568
Interest Received	51,013
Contributions Received	56,581
Net Cash Provided By Investing Activities	
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	a (4.400.000)
Operating Loss	\$ (4,162,362)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	00.001
Depreciation	20,881
Donated Foods	238,844
Pension Expense	703,885
OPEB Expense (Increase) Decrease in	70,097
(Increase) Decrease In	(00.007)
Due From Other Funds	(28,837)
Inventories	32,038
Increase (Decrease) in	(000 (19)
Due to Other Funds	(299,118)
Accounts Payable	20,595
Net Cash Used By Operating Activities	<u>\$ (3,403,977)</u>
Supplemental Disclosures	
Noncash Activities	\$ 238,844
Donated Foods	<u>. 0</u>

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

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

	Private Purpose Trust Funds				Agency Funds			Total			
Assets	•	endable Ilarships		xpendable plarships		tudent ctivities	Cor	cessions		lduciary Funds	
Cash and Cash Equivalents Investments Due from School District Total Assets	\$	31,541 56,128 	\$	18,574 34,559 	\$	74,112 21,722 95,834	\$	27,644 2,836 30,480	\$	151,871 90,687 24,558 267,116	
Liabilities Due to School District Due to Student Groups		1,629		4,246		- 92,165		30,364		5,875 122,529	
Accounts Payable Total Liabilities		1,629	÷	4,246	•••••••••••••••••••••••••••••••••••••••	3,669 95,834	5	116 30,480	-	3,785 132,189	
Net Position Held in Trust for Benefits and Other Purposes	\$	86,040	<u>\$</u>	48,887					<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				
		pendable nolarships	Non- Expendable Scholarship		
Additions Gifts and Contributions		17,585	\$		
Investment Income	\$	993	Ψ	746	
Total Additions	·	18,578		746	
Deductions					
Scholarships Awarded and Fees Paid	سه که او شدهندان در انور وي. <sup>ا</sup>	18,302	. <del>/</del>	1,450	
Change in Net Position	·	276		(704)	
Net Position At Beginning of Year		85,764		49,591	
Net Position At End of Year	<u> </u>	86,040		48,887	

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

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

The 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.

### 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 reconcillation with brief explanations to better identify the relationship between the governmentwide 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.

### 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.

### 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.

### 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:

	Years
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

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### 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 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.

# 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

# 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:

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

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.

### 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 Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for Pike County and \$177.86 mills per \$1,000 of assessed valuation for

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	
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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 Federal Subsidies	107,759 1,809,463	450 500
State Subsidies	3,109,368	152,562 44,452
Other Governments	5,875	
Other Revenue	183,553	65,999
	\$ 20,176,900	<u>\$ 263,013</u>

### 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 Food Service Fund Capital Project Fund	Special Revenue Fund General Fund General Fund	\$	2,241 28,837 <u>6,223</u> 37,301	

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	Dalance		060160303	populitoe
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	6,922,612	3,301,134	(1,742,198)	8,481,548
Capital Assets Being Depreciated				
Site Improvements	13,507,817	1,771,268	-	15,279,085
Buildings and Building Improvements	250,402,457	5,400	د دهم مده ما	250,407,857
Furniture and Equipment	31,736,045	6,965,751	(3,698,555)	35,003,241
Total Capital Assets Being Depreciated	295,646.319	8,742,419	(3,698,555)	300,690,183
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	<u>(19,548,199)</u>	(3,260,333)	1,877,178	(20,931,354)
Total Accumulated Depreciation	(118,298,816)	(10,258,466)	1.877,178	(126,680,104)
Total Capital Assets Being Depreciated, Net	177,347,503	(1,516,047)	(1,821,377)	174,010,079
Governmental Activities Capital Assets, Net	184,270,115	1,785,087	(3,563,575)	182,491,627
Business-Type Activities Capital Assets Being Depreciated				
Machinery and Equipment	452,755	45,854	· <b>_</b>	498,609
Accumulated Deprediation	(352,030)	(20,881)		(372,911)
Business-Type Activities Capital Assets, Net	100,725	24,973		125,698
Total Capital Assets, Net	\$ 184.370,840	<u>\$ 1,810,060</u>	<u>\$(3,563,575)</u>	\$182,617,325

### 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	
	\$10,258,466	

#### 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%.

## 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.

# 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.

#### 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	<u> </u>	F. A	Totolo
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
2000 10 2000	5,000		5,000
2040	\$ 141,997,327	\$14,087,457	\$156,084,784
	and the second se		

# 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	(4,834,838)
	\$ 3,465,856

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	\$ 2,574,661

#### 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.

# 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	JUIY 1, 2010	- receptories			
General Obligation Notes:					
Series of 1999	\$ 500,000	\$~	\$ (500,000)	\$_,*	.\$ <del>-</del>
Series of 2006	431,124	j#	(23,634)	407,490	27,992
Total General Obligation Notes	931,124		(523,634)	407,490	27,992
Total Osteral Obligatori Hotos	00.1.2.				
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)	÷.	3 <b>8</b> 4
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	:4	(2,370,000)	65,360,000	4,515,000
Series 2017AA	16,085,000		(5,000)	16,080,000	5,000
Total General Obligation Bonds	151,424,545	-	(9,835,939)	141,588,606	10,520,104
Deferred amounts		. <u> </u>			
Insurance premiums	10,456,793		(1,914,209)	8,542,584	. jās
Total General Obligation Bonds, Net	161,881,338	المانيين بريانيسين مينيز مانيسيانيسو ب	(11,750,148)	150,131,190	10,520,104
Total General Obligation Donda, Not	101,001,000		•		
Other				n mil 603	4 0 (7 000
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	-4	6,825,582	<b>₩</b> *
Net Pension Liability	225,305,000	7	(12,780,024)	212,524,976	-
Other Postemployment Benefits	37,897,411	1,842,257	. <u> </u>	39,739,668	
Total Other	271,457,061	4,418,031	(14,210,205)	261,664,887	1,247,608
Total Governmental Activities	\$434,269,523	\$4,418,031	\$(26,483,987)	\$412,203,567	\$ 11,795,704
	,				
	Dalaasaa			Balances	Due Within
	Balances	Additions	Reductions	June 30, 2019	One Year
	July 1, 2018	Additions	I I GUUGIIO 10	<u> </u>	
Business-Type Activities	*	¢ 00.000	\$ ~	\$ 251,459	\$ 4
Accrued Compensated Absences	\$ 228,629	\$ 22,830 con 024	φ *	5,226,024	¥ #:
Net Pension Liability	4,598,000	628,024	•	680,370	· •
Other Postemployment Benefits	602,467	77,903	\$ *	\$ 6,157,853	\$ *
Total Business-Type Activities	\$ 5,429,096	\$ 728,757	\$ *	$\Psi$ 0,101,000	¥

#### 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 entitles 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

#### 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.

#### 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:

Governmental Activities	Deferred Outflows of Resources	Deferred Inflows of Resources	، تعدیر می در در این می در این مرابع
Difference Between Expected and Actual Experience Changes in Assumptions	\$ 1,711,928 3,959,632	\$ 3,289,120	ana taga
Net Difference Between Projected and Actual Investment Earnings Changes in Proportions Contributions Subsequent to the Measurement Date	1,041,392 3,685,352 20,918,144	12,684,096	
	<u>\$ 31,316,448</u>	<u>\$ 15,973,216</u>	v - 1 - 1 ver - 'n mind we
Business-Type Activities			
Difference Between Expected and Actual Experience Changes in Assumptions Net Difference Between Projected and Actual	\$	\$ 80,880 -	131 مه . «کاره می ماندهای ۱۳۵۰ م
Investment Earnings Changes In Proportions Contributions Subsequent to the Measurement Date	25,608 90,648 514,381	311,904	v≃ .ter⊉e v⊂e, ee
	\$ 770,077	\$392,784	and the second secon

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

#### 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.

		Long-Term
		Expected Real
Asset Class	Allocation	Rate of Return
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%
	100%	

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%.

#### 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%	YYYYY 97 3 1 12 12 14 14 14 14 14 14 14 14 14 14 14 14 14
School District's Proportionate Share of the Net Pension Liability	\$ 269,918,000	\$ 217,751,000	\$ 173,642,000	

**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.

#### NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

#### **Benefits Provided**

Participating eligible retirees are entitled to receive premium assistance payments equal to the lessor 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.

## 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:

Governmental Activities	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 56,608	\$ .
Changes in Assumptions Net Difference Between Projected and Actual	146,400	349,408
Investment Earnings	15,616	-in
Changes in Proportions	·#	698,816
Contributions Subsequent to the Measurement Date	175,074	
· ·	\$ 393,698	\$ 1,048,224
Business-Type Activities		
Difference Between Expected and Actual Experience	\$ 1,392	\$
Changes in Assumptions	3,600	8,692
Net Difference Between Projected and Actual		
Investment Earnings	384	
Changes in Proportions	1 A <b>n</b>	17,184
Contributions Subsequent to the Measurement Date	4,305	
	\$ 9,681	<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	Governmental		ness-Type
<u>June 30,</u>	Activities	A	ctivities
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	<b>.</b>	792
	\$ (829,600)	_\$	(20,400)

#### 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<sup>1</sup> 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%.
  - o 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.

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

# 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:

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

#### 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%	Current	1%
	Decrease	Rates 2.98%	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.

# 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.

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

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

**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 Dutflows of Resources	Inflo	erred ws of purces
Governmental Activities Difference Between Expected and Actual Experience Changes in Assumptions Contributions Subsequent to the Measurement Date	\$ 252,092 1,133,058 755,642 2,140,792	\$	<u>بر</u> بر در ا
Business-Type Activities Difference Between Expected and Actual Experience Changes in Assumptions	\$ 998 83,509 84,507	\$	

#### 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:

Yéar Ending June 30,	vernmental Activities	ness-Type ctivities
2020	\$ 150,830	\$ 9,361
2021	150,830	9,361
2022	150,830	9, <b>3</b> 61
2023	150,830	9,361
2024	150,830	9,361
Thereafter	 631,000	 37,702
	\$ 1,385,150	\$ 84,507

#### 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.

#### NOTE 15 FUND BALANCES

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

				Total	
		Capital	Special	Governmental	
	General Fund	Projects Fund	Revenue Fund	Funds	
Nonspendable				ALLON IS MA	
Prepaid Expenses	\$ 443,407	\$ 4	\$-	\$ 443,407	
Restricted			•	• • • • • • • • •	
Capital Projects		20,735,337	4	20,735,337	
Student Activities	<b>*</b> `	· · · ·	259,667	259,667	
Committed					
Future Retirement Benefits	18,545,532	•		18,545,532	
Future Healthcare Costs	6,000,000	¥	<b>3</b> #	6,000,000	
Assigned				-,,	
Capital Projects	5,700,000	<b></b>	÷-	5,700,000	
Student Athletics	21,924	<b>*</b> .	· w	21,924	
Future Budget Expenditures	8,488,285	14/	1990 - 1994 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1995 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 -	8,488,285	·····
Future Educational Programs	4,000,000	4	-	4,000,000	
Unassigned	3,162,340		ine, 	3,162,340	
Total Fund Balance	<u>\$46,361,488</u>	\$20,735,337	\$ 259,667	\$67,356,492	

#### 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

			Actual	Variance with Final Budget	
		d Amounts	Budget	Positive	
-	Original	Final	Basis	(Negative)	
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	151,946,928	151,946,928	167,469,498	5,522,570	
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	2,590,964	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	(442,595)	
Instructional Staff Services	2,583,706	2,724,750	2,776,650	(51,900)	
Administrative Services	6,928,407	6,990,477	7,600,807	(610,330)	
Pupil Health Services	1,913,892	1,910,762	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	4,888,665	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	1
Debt Service	17,251,464	17,250,570	17,239,279	11,291	
Total Expenditures	155,797,475	155,791,580	162,479,980	(6,688,400)	
Other Financing Sources (Uses):				<u></u>	
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	21711,011	(1,830,365)	
	·			[1,000,000]	
Total Other Financing Sources (Uses)	3,088,415	3,088,415	4,247,622	1,159,207	
Net Change In Fund Balance	(762,132)	(756,237)	(762,860)	(6,623)	
Fund Balance at Beginning of Year	47,124,348	47,124,348	47,124,348	÷	State of the second
Fund Balance at End of Year	\$ 46,362,216	<u>\$ 46,368,111</u>	\$ 46,361,488	<u>\$ (6,623)</u>	manual distance of

See accompanying notes to the budgetary comparison schedule.

#### EAST STROUDSBURG AREA SCHOOL DISTRICT NOTES TO THE BUDGETARY COMPARISION 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

	Appropriation	<u>Expenditures</u>	Excess %
General Fund:		· · · ·	
Regular Programs	56,517,086	58,778,485	3.85%
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.

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

		2	Measurement Date		
	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
District's proportion of the net pension liability	0.4536%	0.4655%	0.4979%	0.4816%	0.4727%
District's proportionate share of the net pension liability	\$ 217,751,000	\$ 229,903,000	\$ 246,743,000	\$ 208,606,000	\$ 187,098,000
District's covered payrol!	\$ 61,803,727	\$ 61,975,884	\$ 64,481,384	\$ 61,968,592	\$ 60,318,006
District's proportionate share of the net pension liability as a percentage of its covered payroll	352.33%	370.96%	382.66%	336.63%	310.19%
Plan fiduciary net position as a percentage of the total pension liability	54.00%	51.84%	50.14%	54.36%	57.24%
* 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	ever, until a 10 year tr	end is compiled. the	School is presentir	na information for th	inse vears for

is presenting information for those years for 5 5 ŋ p 5 'n 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

	Measure	ment Date
	2019	2018
Total OPEB liability		
Service cost	\$ 1,727,780	<b>\$ 1,644,48</b> 1
Interest	944,768	680,070
Changes of assumptions	28,867	1,454,840
Differences between expected and actual experience	278,399	
Benefit payments	(1,032,654)	(940,582)
Net change in total OPEB liability	1,947,160	2,838,809
Total OPEB liability - beginning	29,015,878	26,177,069
Total OPEB liability - ending	\$ 30,963,038	\$ 29,015,878
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	ent Da	te	
		2018		2017	
District's proportion of the net OPEB liability		0.4536%		0.4655%	
District's proportionate share of the net OPEB liability	69	9,457,000	φ	9,484,000	
District's covered payroll	\$	61,803,727	<del>.</del>	61,975,884	
District's proportionate share of the net OPEB liability as a percentage of its covered payroll		15.30%	11	15.30%	
Plan fiduciary net position as a percentage of the total OPEB liability		5.56%	WARDARD AND ADDRESS OF	5.73%	
* This schedule is intended to illustrate information for 10 years. However, until a 10 year trend is complied, the School is presenting information for those years for which information is available.	ver, un is avail	til a 10 year trend i able.	s com	Iplied, the	

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

TAST.	-LASI 10 YEARS	ω	
	IJ	June 30, 2019	June 30, 2018
Contractually determined contribution	69	507,000	\$ 503,000
Contributions in relation to the contractually determined contribution Contribution deficiency (excess)	ф	507,000	503,000 \$
Covered payroll	69	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.	/ever, unt n is availa	il a 10 year trend i able.	s compiled, the

SINGLE AUDIT SUPPLEMENT



Zelenkofske Axelrod LLC

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#### 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 dld 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



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#### Purpose of this Report

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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.

Zelenhofshe Arelised LLC

ZELENKOFSKE AXELROD LLC

Jamison, Pennsylvania December 19, 2019



Zelenkofske Axelrod LLC

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#### 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.

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 3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
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#### **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 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 compliance is a deficiency or a combination of deficiencies, in internal control over compliance is a deficiency or a combination of deficiencies, in internal control over compliance control over compliance 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 purposed 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.

Zelenhofske Arelisd LLC

ZELENKOFSKE AXELROD LLC

Jamison, Pennsylvania December 19, 2019

	Passed Through to Subrecipients	r v	<b>)</b> - <b>7</b>		1 ( ) ( ) 			T T	1 <b>N</b>	<u>Г</u> .	· · · ·		1	ŧ	-	:
	Accrued (Unearned) Revenue at 6/30/2019	, tə	361,404 361,404	83,101 83,101	6,056 6,056	1,240	625,210 6,805 6,805	1,083,816	39,609 39,609	39,609	41,284 111,278 (70,772)	81,840		81,840	\$ 1.205,265	
	Expenditures	\$ 562,916	330,720 1,907,143 2,237,863	121,683 283,975 405,658	16,164 16,920 33,134	42,047 87,151 129,198	1,072,895 5,694 6,805 1,005,334	4,454,153	76,266 76,266	76,266	576,929 1,717,541 238 844	2,532,314	684	2,532,998	\$ 7,063,417	
NUSCIONARIS INTELLONG AND AND AND	Revenue Recognized	562,916	330,720 1,907,143 2,237,863	121,683 283,975 405,658	16,†64 16,970 33,134	42,047 87,151 129,198	1,072,895 5,684 6,805 1,085,334	4,454,153	76.266	76.266	575,929 1,717,541 238,844	2.532.314	684	2,532,998	\$ 7.053.417	
DISTRICT PAL AWARDS	Accrued (Unearned) Revenue at 7/1/2018	try try	185,027 185,027	1,209	2,462 + 2,462	(12,013) (12,013)	426,627 426,627 42,600 438,627	615,312	41,858 	41,858	102,922 299,700 291,589	311.033	(684)	31D,349	\$ 967,519 \$	
3 AREA SCHOOL   TURES OF FEDER ED JUNE 30, 2019	Total Received For The	\$ 562,946	515,747 1,545,739 2,061,486	122,892 200,874 323,766	18,626 10,914 29,540	30,034 85,911 115,945	428,627 447,886 5,684 12,000 891,896	3,985,649	41,858 36,667 78,515	78,515	637,567 1,905,953 217 977	2,761,507	in the second	2,761,507	\$ 6.825,671	
EAST STROUDSBURG AREA SCHOOL DISTRICT SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2019	Grant Period	7/1/18-6/30/19	7/1/17 <i>-9/</i> 30/18 7/1/18-9/30/19	7/1/17-9/30/18 7/1/18-9/30/19	21/17-9/30/18 7/1/18-9/30/19	7/1/17-9/30/18 7/1/18-9/30/19	81/00/9-21/1/1/ 51/00/9-21/1/1 51/02/9-81/1/1/ 51/02/9-21/1/1/ 51/02/9-21/1/1/		711/17-6/30/18 711/18-6/30/19		7/1/18-6/30/19 7/1/18-6/30/19 7/1/18-6/30/19	20000	1/15/16-12/31/17			
EAS	Pass- Through Grantor's Number	N/A	013-180129 013-190129	020-180129 020-190129	010-180129 010-190129	144-190129 144-190129	NN NN NN NN NN		NUA NUA		an an	Í	N/A			
	Federal CFDA Source Number	Direct 84,041	Indirect 84.010 Indirect 84.010	Indirect 84.367 Indirect 84.367	Indirect 84.365 Indirect 84.365	Indirect 84,424 Indirect 84,424	Indirect 84.027 Indirect 84.027 Indirect 84.027 Indirect 84.027 Indirect 84.027		Indirect 93.778 Indirect 93.778	IUMAN SERVICES	nr. Indirect 10.553 Indirect 10.555 ure: Indirect 10.555		Indirect 10.560			
	Federal Grantor/Pass-Through Grantor/Program Title	U.S. Department of Education Impact Aid	Passed Through Pennsylvania Department of Education: 11#e   Grantis to Local Educational Agencies Trite   Grantis to Local Educational Agencies Total CFDA #84.010	Improving Teacher Quality State Grants Improving Teacher Quality State Grants Total CFDA #84,367	English Language Acquisition State Grants English Language Acquisition State Grants Total CFDA #84,365	Student Support and Academic Enrichment Program Student Support and Academic Enrichment Program Total CFDA #84.424	Passed Through the Colonial Intermediate Unit Special Education - Grants to States Special Education - Grants to States Total Special Education Cluster	TOTAL U.S. DEPARTMENT OF EDUCATION	U.S. Department of Health and Human Services Medical Assistance Program Medical Assistance Program Total Medicaid Cluster	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SE	U.S. Department of Agriculture Passed Through the Pennsylvania Department of Education: School Breakfast Program National School Lunch Program Passed Through the Pennsylvania Department of Agriculture National School Lunch Program	Total Child Nutrition Cluster	State Adminstrative Expenses for Child Nutrition	TOTAL U.S. DEPARTMENT OF AGRICULTURE	TOTAL FEDERAL AWARDS	<ul> <li>Program tested as major</li> <li>The accompanying notes are an integral part of this schedule.</li> </ul>

#### 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 a 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.



V. Items for Discussion

### b. 2018-19 Annual Financial Report (AFR)

LEA Name: East Stroudsburg Area SD Address : 50 Vine St East Stroudsburg,PA 18301	County:Monroe AUN Number:120452003 LEA Type:SD
Annual Financial Report	ıcial Report
Accuracy Certification Statement	ation Statement
For Fiscal Year Ending	ar Ending
6/30/2019	19
Pennsylvania Department of Education	tment of Education
చ	
Office of Comptroller Operations	oller Operations
PDE-2056: Intermediate Unit	
PDE-2057: School District, AVTS/CTC, Charter School, and Special Program Jointure	TS/CTC, Charter School, am Jointure
CERTIFICATION: By signing this page I agree that the electronic data submitted is a	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.	perations and status of the local education in accordance with generally accepted nonwealth of PA reporting guidelines.
	2
8. 4 El	OCT 3 1 2019
Chief School Administrator Signature	Date
And I comp	DCT 3 1 2019
Board Secretary Signature	Date
Diane Kelly	(570)424-8500 Ext :10121
Contact Person	Contact Person Telephone Number
diane-kelly@esasd.net	(570)420-8384
Contact Person E-mail Address	Contact Person Fax Number

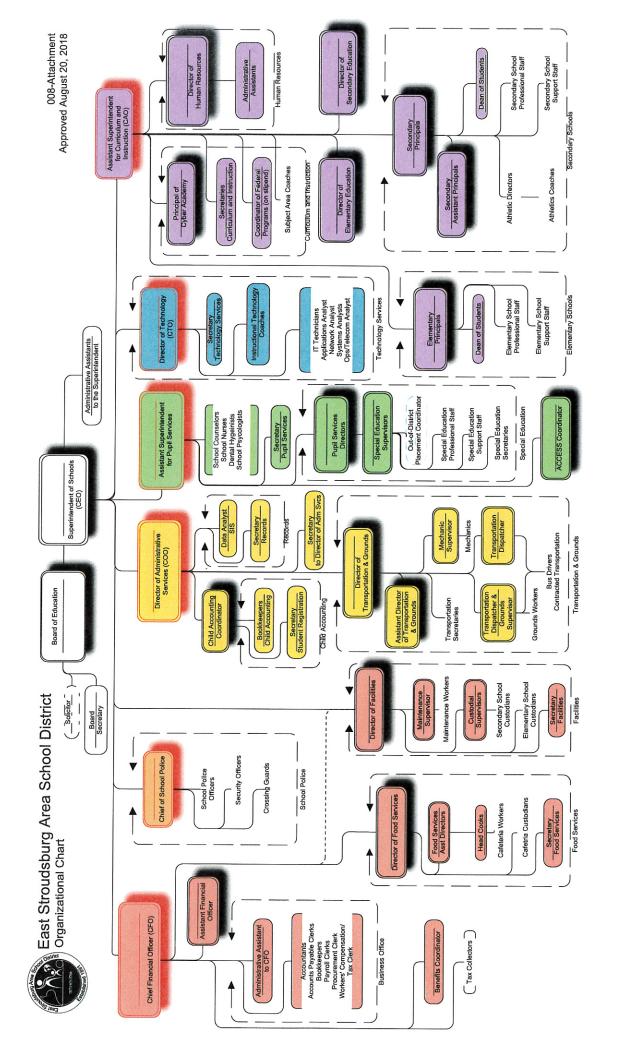
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Annual Financial Report:	
For Fiscal Year Ending 6/30/2019	
(Pursuant to PA School Code Section 218(b))	
LEA Name: East Stroudsburg Area SD AUN Number: 120452003 County: Monroe	Audit Certification Due: 12/31/2019
This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on:	
Auditing Firm: Zelenkofske Axelrod LLC	
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.	as noted above pursuant to Article nced is materially consistent with the
Chief School Administrator Dr. Dr. H. OCT 3 1 2019 Signature Date Date	<u>CT 3 1 2019</u>
Diane Kelly     (570)424-8500     E       Contact Person     Contact Person Telephone N       diane-kelly@esasd.net     (570)420-8384       Contact Person E-mail Address     Contact Person Fax Number	(570)424-8500 Ext :10121 Contact Person Telephone Number (570)420-8384 Contact Person Fax Number

Audit Certification

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East Stroudsburg Area SD

LEA: 120452003

### Validations

Page - 1 of 1

### Printed 10/31/2019 1:21:24 PM

### **Description** <u>Val Number</u>

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. 16230

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

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. 50470

SESS Schedule 2440: \$6,942.20 Prior Year SESS Schedule 2440: \$0.00

### Justification

There was an audit adjustment related to personnel done subsequently to the filing of the AFR.

Contracted nursing services from IU #20 to cover Field Trips. This was due to a shortage of nursing staff.

Page - 1 of 4	Athletic / Activity Capital Reserve (690. (29) (31) (31)			241,050	40,824															<b>\$281;8.14</b>
	Public Purpose Trust Other Compt Approved (28)																			
	<u>General Fund</u> (10)			21,295,741	36,909,455	15,068,641	8,116	430	3,108,938	1,809,463				183,553		443,407		2(8)87(1/44		\$78,827,744
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:18:40 PM	Amounts Expressed in Whole Dollars	Assets And Deferred Outflows Of Resources	Assets	0100 Cash and Cash Equivalents	0110 Investments	0120 Taxes Receivable	0130 Due From Other Funds	0141 Due From Other Governments	0142 State Revenue Receivable	0143 Federal Revenue Receivable	0145 Other Intergovernmental Revenue Receivable	0146 Due from Primary Government	0147 Due from Component Unit	0150 Other Receivables	0170 Inventories	0180 Prepaid Expenses (Expenditures)	0190 Other Current Assets	Total Assets	0910 Deferred Outflows of Resources	Total Assets And Deferred Outflows Of Resources

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

East Stroudshurd Area SD
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LEA: 120452003

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	Page - 2 of 4	Permanent Total Governmental (90) Funds			44.112.873	36.950.279	15.068.641	14.339	430	3 108 938	1 809 463	) )			183.553	 	443.407		\$101,691,923		\$101,691,923	
		<u>Debt Service</u> (40)																				
		Other Capital Projects Eund [39]	[																			
		<u>Capital Reserve (1431)</u> (32)			22,576,082			6,223											\$22,582,305		<b>\$22,582,305</b>	
LEA : 120452003 East Stroudsburg Area SD	Printed 10/31/2019 1:18:40 PM	Amounts Expressed in Whole Dollars	Assets And Deferred Outflows Of Resources	Assets	0100 Cash and Cash Equivalents	0110 Investments	0120 Taxes Receivable	0130 Due From Other Funds	0141 Due From Other Governments	0142 State Revenue Receivable	0143 Federal Revenue Receivable	0145 Other Intergovernmental Revenue Receivable	0146 Due from Primary Government	0147 Due from Component Unit	0150 Other Receivables	0170 Inventories	0180 Prepaid Expenses (Expenditures)	0190 Other Current Assets	Jotal Assets	0910 Deferred Outflows of Resources	Total Assets And Deferred Outhows Of Resources	

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End		Balance Sheet - Governmental Funds (NAG)	Inds (NAG)
LEA: 120452003 East Stroudsburg Area SD			
Printed 10/31/2019 1:18:40 PM		Pag	Page - 3 of 4
Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	Public Purpose Trust Other Compt Approved Athletic / Activity Capital Reserve (690. (27) (28) (28) (29) (29) (31)	serve ( <u>690.</u> <u>1850)</u> (31)
Liabilities And Deferred Inflows Of Resources And Fund Balances			
Liabilities			
0400 Due to Other Funds	59,618	2,241	
0411 Due to Other Governments			
0412 Due to Primary Government			
0413 Due to Component Unit			
0420 Accounts Payable	1,260,023	19,109	
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 Uneamed Revenues	93,935		
0490 Other Current Liabilities	207,290	857	a series and series of the ser
Total Labiities	\$20,855,393	1.000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000 - 000	
0950 Deferred Inflows of Resources	11,610,863		
Fund Balances			
0810 Nonspendable Fund Balance	443,407		
0820 Restricted Fund Balance		259,667	
0830 Committed Fund Balance	24,545,532		
0840 Assigned Fund Balance	18,210,209		
0850 Unassigned Fund Balance	3,162,340		a da ser a ser
Total Fund Balances Total Liabilities. Deferred Inflows Of Resources And Fund Balances	\$46,361,488 \$78,827,744	\$259,667 \$281,874	
			a de la companya de l

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End	
Year	
9 Fiscal	
06/30/2019	
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Repor	
Financial	
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2018-2019 PDE-2057 A	

- adventing indication -	Page - 4 of 4	nent <u>Total Governmental</u> ( <u>90)</u> <u>Funds</u>			01,009			3.126.100	) ) , , ,			19.234.527		93.935	208,147 <b>222,724,56</b> 8	11,610,863	707 677	20.995.004	24.545.532	18,210,209	3,162,340	5101,091,923
		Pema																				
		Debt Ser	ł																			
		Other Capital Pro						968							968			337				337 805
ł		<u>Capital Reserve (1431)</u> ( <u>32)</u>						1,846,968							\$1,846,968			20.735.337				\$20,735,337 \$22,582,305
East Stroudsburg Area SD	_	Amounts Expressed In Whole Dollars	Llabilities And Deferred Inflows Of Resources And Fund Balances	<u>. 9</u>	smments	vernment	t Unit			Long-Term Debt	les	and Benefits	s and Withholding	es		L Kesonices	id Balance	alance	alance	lance	Balance	Total Fund Balances Total Liabilities, Deferred Inflows Of Resources And Fund Balances
LEA: 120452003 East Stro	Printed 10/31/2019 1:18:40 PM	Amounts Exp	Liabilities And Deferred Inflo	Liabilities 0400 Due to Other Funds	0411 Due to Other Governments	0412 Due to Primary Government	0413 Due to Component Unit	0420 Accounts Payable	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 Uneamed Revenues	0490 Other Current Liabilities Total Liabilities	usou Deterred Innows of Resources	0810 Nonspendable Fund Balance	0820 Restricted Fund Balance	0830 Committed Fund Balance	0840 Assigned Fund Balance	0850 Unassigned Fund Balance	Total Fund Balances Total Llabilities, Deferred Infl

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End		Statement of Revenues, Expenditures, an	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG)
			Page - 1 of 4
Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	Public Purpose Trust Other Compt Approved (21) (22)	Athletic / Activity Capital Reserve (690. (29) (29) (31) (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			
9200 Proceeds from Extended-Term Financing	1,830,545		
9300 Interfund Transfers - IN			
9400 Sale of or Compensation for Loss of Fixed Assets	2,417,077		
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)	<b>\$4.247.622</b>		
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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD Division 40/24/2010 4-18-56 DM		Statement of Reve	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG	thanges in Fund Balar	nces - Governmental Funds (REG)
					Page - 2 of 4
Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	<u>Other Capital Projects</u> <u>Fund</u> ( <u>39)</u>	Debt Service (40)	<u>Permanent</u> ( <u>90</u> )	<u> Total Governmental</u> <u>Funds</u>
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				C16C 360 613
Excess (Deficiency) Of Revenues Over Expenditures					\$ 100,200,012 (\$7,947,452)
Offher Financing Sources (Uses)					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Band Premiums					
9200 Proceeds from Extended-Term Financing					1,830,545
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets					2,417,077
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)					\$4,247,622

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End I EA - 420452002 East Strondohum Area SD		Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG	ıd Changes in Fund Bala	nces - Governmental Funds (REG)
rea: Izutozono) east on ounspirig Alea on				•
Printed 10/31/2019 1:18:56 PM				rage - 3 01 4
Amounts Expressed in Whole Dollars	<u>General Fund</u> (10)	Public Purpose Trust Other Compt Approved (21) (28)	Athletic / Activity (29)	<u>Capital Reserve (690.</u> <u>1850)</u> [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 Fund Balance	(\$762,860)		(\$3)020)	
0001 Fund Balance - Beginning of Fiscal Year Fund Balance - End Of Year	47,124,348 <b>\$46,361,488</b>		262,726 \$259,667	

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End I FA · 120452003 East Strundehum Area SD	Statement of Reve	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (REG	inges in Fund Bala	inces - Governmental Funds (REG)
Printed 10/31/2019 1:18:56 PM				Page - 4 of 4
Amounts Expressed in Whole Dollars Capital Reserve (1431) O	<u>Other Capital Projects</u> <u>Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> ( <u>90</u> )	<u>Total Governmental</u> <u>Eunds</u>
Special And Extraordinary Items	ļ			
9920 Special Items – Gains				
9930 Extraordinary Items – Gains				
5520 Special Items – Losses				
5530 Extraordinary Items – Losses				
Net Change In Fund Balances Fund Balance				(\$3,699,830)
0001 Fund Balance - Beginning of Fiscal Year Fund Balance - End Of Year \$20,735,337				71,056,322 <b>\$67,356,492</b>

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End			Statement o	Statement of Net Position - Proprietary Funds (NAP)	etary Funds (NAP)
LEA: 120452003 East Stroudsburg Area SD					
Printed 10/31/2019 1:19:01 PM					Page - 1 of 2
Amounts:Expressed In Whole Dollars	<u>Food Service</u> (51)	<u>Child Care</u> <u>Operations</u> (52)	<u>Other Enterprise</u> (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 Noncurrent Assets	\$682,713		\$30,480	2(13,193	
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					a kan sebagai sebagai sebagai kangkan kangkan sebagai sebagai kangkan sebagai sebagai sebagai sebagai sebagai s
Total Noncurrent Assets	\$125,698			\$125,698	
0910 Deferred Outflows of Resources	864,265			864,265	a ang 2011, pangalak (A.). Tang ang A.). Tang ang Kang an
Total Assets And Deferred Outflows Of Resources	<b>\$1,672,676</b>		\$30,480	\$1,703,156	

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD			Statement of N	Statement of Net Position - Proprietary Funds (NAP)	ary Funds (NAP)
Printed 10/31/2019 1:19:01 PM					Page - 2 of 2
Amounts Expressed in Whole Dollars	<u>Food Service</u> (51)	Child Care Operations	<u>Other Enterprise</u> ( <u>58)</u>	TOTAL	<u>Internal Service</u> (60)
Liabilities And Deferred Inflows Of Resources And Net Position		70			
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				2	
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Uneamed Revenues					
0490 Other Current Liabilities			30.364	30.364	
Total Current Labilities	\$117,031		\$30,480	\$147,511	
Noncurrent Liabilities					the first water of a set of the set of the balance demonstration of the set o
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 Total Labilities	\$6,157,853 \$6,274,884		\$30,480	\$6,157,853 \$6,305,364	
0950 Deferred Inflows of Resources	418,560		rador a constanta da la superiori da constanta de la constanta da la superiori da superiori da superiori da con	418,560	o da fara da sera sua sua sua da fara da la contra da contra da contra da contra da contra da contra da contra
Net Position					
0791 Net Investment in Capital Assets	125,698			125,698	
0008 Restricted Net Position (0792 – 0798)					
icted 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	

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End		Statement of Reven	Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	s in Fund Net Position	- Proprietary Funds
LEA : 120452003 East Stroudsburg Area SD					
Printed 10/31/2019 1:19:06 PM					Page - 1 of 2
Amounts Expressed in Whole Dollars	Food Service (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	TOTAL	<u>Internai Service</u> (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			and a start of the start of t	a presidente de la manera de de la compañía de la c	a. 1. doži Tamo v 2004. Jestov spolski, stati v 1000 Krat poslavno v 2000.
Total Operating Expenses Operating Income (Loss)	\$5,381,094 (\$4,162,362)			\$5,381,094 (\$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)	
	ustada ustada anda ana ang sa ang sa manana a tao ang sa ang sa ang sa sa ang sa		a servado da desta de la	a a 1874 ku data mandata data data data data data data dat	المالية محمد المحمد المحمد ومعالمة من المحمد ومعالمة من المحمد المحمد المحمد المحمد المحمد المحمد المحمد المحم المحمد المحمد

- Proprietary Funds (REP) Page - 2 of 2	Internal Service (60)	
ges in Fund Net Position	TOTAL	(\$,1,129,483) (3,891,285) (\$5:020,768)
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (REP) Page - 2 of 2	Other Enterprise (58)	
Statement of Reve	<u>Child Care Operations</u> (52)	
	Food Service	(\$1.129,483) (3.891,285) (\$5,020,768)
2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:06 PM	Amounts Expressed in Whole Dollars 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 9320 Extraordinary Items – Gains	Change in Net Position     (51.239, 439)       0002     Net Position - Beginning of Fiscal Year     (3.801, 285)       0003     Accounting Changes / Residual Equity Transfers     (3.801, 285)       Net Position - End Of Year     (3.001, 261)

2018-2019 PDE-2057 Annual Financial Report - 96/30/2019 Fiscal Year End			Stateme	nt of Cash Flows -	Statement of Cash Flows - Proprietary Funds (CFP)
LEA:120452003  East Stroudsburg Area SD					A and a second
Printed 10/31/2019 1:19:23 PM					rage - 1 of 4
Amounts Expressed in Whole Dollars	Food Service (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	TOTAL	Internal Service(60)
Cash Flows From Operating Activities					
0011 Cash Receipts From Users	1,218,732			1,218,732	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Eamings 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	a da se a		đμο κριβίου για την αναζικάται η υποιρία "υποξουση Κολουρία φρητική στο Υτομηνη υποιρίζου αριοκριζομοιατικό στ		Στουμάτιση το μοριστικό το μοριστικό το το μοριστικό το
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	(45,854)			(45,854)	
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	and the set of the set	άλο τη την την ποριστική την προσφοριάτη την προσφοριατική την	and the grant is a second s		− 2000 – Σ΄ Προγγαρικά Καριβαρίας του Τουργαρίας του Τουργαρίας Αλλαγικάς του Ποργαρίας του Ποργαρίας του Ποργ Γ
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	56,581			56,581	-
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					

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East Stroudsburg Area SD LEA:120452003

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\$56,581 \$56,581 0045 Loans Received (Paid) Net Cash Prov By (Used for) Investing Activities

LEA : 120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:23 PM					Page - 3 of 4
	Food Service (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	TOTAL	<u>Internal Service</u> (60)
Net Increase (Decrease) in Cash Flows	(306,929)			(306,929)	
0004 Cash and Cash Equivalents Beginning of Year	573,297			573,297	
Cash and Cash Equivalents at Year End	\$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 Uneamed Revenue (0480)					
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	(299,118)			(299,118)	
0067 Deferred Inflows (0950)		an ya shika ini ku ya shikata wa shikata ku ya shikata	and a state of the s		
Total Adjustments	\$889,395			\$889,395	
Cash Provided By (Used for) Total	(\$3,272,967)			(\$3,272,967)	

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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### COMBINED STATEMENT OF CASH FLOWS

# SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Amount 1000 Explanation of Transaction and Balance Sheet Effect Total

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> (71)	Investment Trust (72)	<u>Pension Trust</u> (73)	<u>Activity</u> (81)
Assets And Deferred Outflows Of Resources				
Assets				
0100 Cash and Cash Equivalents	18,574	31,541		74,112
0110 Investments	34,559	56,128		
0130 Due From Other Funds				21,722
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

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows, Of Resources

\$95,834

\$87,669

\$53,133

\$95,834

\$53,133 \$53,133

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**Total Fiduciary Funds** 

Discrete Component Units (99)

90,687 21,722

124,227

# 2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

LEA: 120452003 East Stroudsburg Area SD

	<u>Discrete Component Units</u> ( <u>98)</u>
	<u>Other Agency</u> ( <u>89</u> )
Printed 10/31/2019 1:19:26 PM	Amounts Expressed in Whole, Dollars

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Amounts Expressed in Whole Dollars
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### Assets And Deferred Outflows Of Resources

### Assets

- 0100 Cash and Cash Equivalents
- 0110 Investments
- 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

0910 Deferred Outflows of Resources

Total Assets And Deferred Outflows Of Resources

\$236,636

\$236,636

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End			Statement of Net Position - Fiduciary Funds (NAF)	Funds (NAF)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:26 PM				Page - 3 of 4
Amounts Expressed in Whole Dollars	Private Purpose Trust [71]	Investment Trust (72)	<u>Pension Trust</u> [ <u>[3]</u> ]	<u>Activity</u> (81)
Liabilities, Deferred Inflows Of Resources And Net Position				
Liabilities				
0400 Due to Other Funds	4,246	1,629		
0411 Due to Other Governments				
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 Uneamed Revenues				
0490 Other Current Liabilities Total Liabilities	\$4,246	<b>\$1,629</b>		92,165 <b>\$95,834</b>
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		jan in the state of the state	o zbio do bar wan on had rayo barbo on barbo on barbo na sanga anga anga anga anga anga anga	
Total Net Position Total Liabilities, Deferred Inflows Of Resources And Net Position	\$48,887 \$53,133	\$86,040 \$87,669		\$95,834

(NAF)
Funds
Fiduciary
Position
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ement of
State

Page - 4 of 4

<u>Total Fiduciary Funds</u>

Discrete Component Units (99)

Discrete Component Units (98)

<u>Other Agency</u> (89) 5,875

3,669

# 2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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Amounts Expressed in Whole Dollars	
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## Liabilities, Deferred Inflows Of Resources And Net Position

### Liabilities

Funds	
Other	
Due to	
0400	

- 0411 Due to Other Governments
- 0412 Due to Primary Government
- 0413 Due to Component Unit
- 0420 Accounts Payable
- 0430 Contracts Payable
- 0450 Short-Term Payables
- 0461 Accrued Salaries and Benefits
- 0462 Payroll Deductions and Withholding
  - 0480 Uneamed Revenues

### 0490 Other Current Liabilities

lows of Resources	
Total Llabilities 0950 Deferred Inflows of Resources Net Position	

92,165

\$236,636

\$134,927

134,927

Total Llabilities, Deferred Inflows Of Resources And Net Position

0009 Restricted Net Position (0792 - 0798)

0799 Unrestricted Net Position

Total Net Position

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

Page - 1 of 1	Total Fiduciary Eunds	17 585
	Pension Trust Discrete Component Discrete Component Units (73) (73) (38) (39) (39)	
	Investment Trust (72)	
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:28 PM	Amounts Expressed in Whole Dollars Private Purpose Trust (71)	Additions

Statement of Changes in Net Position - Fiduciary Funds (CNAF)

			TRA I	
Additions				
0091 Gifts and Contributions		17,585	17,585	385
0092 Other Additions	746	994	1,7,	740
Deductions				
0093 Scholarships Awarded	1,450	18,302	19,752	752
0094 Other Deductions Change In Net Position	(Fors)	<b>2277</b>	(6427)	27)
0006 Net Position – Beginning of Fiscal Year		85,764	135,3	355
0007 Net Position Held in Trust for Pension Benefits Net Position - End of Fiscal Year \$48,887	<b>548</b> ,887	<b>586,041</b>	\$1349	328

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail o	Detail of General Fund Revenues and Other Financing Sources - (REV)	ues and Other Financ	eing Sources - (REV)
LEA: 120452003 East Stroudsburg Area SD				General Fund (10)
Printed 10/31/2019 1:19:31 PM				Page - 1 of 4
	Revenue Reported	Current Year	Prior Year	Taxes Collected
<u>Revenue from Local Sources</u>		Tax Accrual	Tax Accrual	In Current Year
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

Revenue from Local Sources 6111 Current Real Estate Taxes 6112 Interim Real Estate Taxes 6113 Public Utility Realty Taxes 6114 Payments in Lieu of Current Taxes - State / Local 6143 Current Act 511 Local Services Taxes	87 045 796 07			
<ul> <li>6111 Current Real Estate Taxes</li> <li>6112 Interim Real Estate Taxes</li> <li>6113 Public Utility Reality Taxes</li> <li>6114 Payments in Lieu of Current Taxes - State / Local</li> <li>6143 Current Act 511 Local Services Taxes</li> </ul>	87 045 586 67			
<ul> <li>6112 Interim Real Estate Taxes</li> <li>6113 Public Utility Realty Taxes</li> <li>6114 Payments in Lieu of Current Taxes - State / Local</li> <li>6143 Current Act 511 Local Services Taxes</li> </ul>	10,002,210,70		· · ·	87,012,286.87
6113 Public Utility Realty Taxes 6114 Payments in Lieu of Current Taxes - State / Local 6143 Current Act 511 Local Services Taxes	165.252.02			165,252.02
6114 Payments in Lieu of Current Taxes - State / Local 6143 Current Act 511 Local Services Taxes	102,883.13			102,883,13
6143 Current Act 511 Local Services Taxes	110.521.65			110,521.65
	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	920 745 54			920 715 51
6411 Delinquent Real Estate Taxes	11 455 669 46			11.455.669.46
6500 Eamings 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

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120462003	Detail of General Fund Revenues and Other Financing Sources - (REV) General Fund (10) Page - 2 of 4
	Revenue Reported <u>In Current Year</u>
<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
	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
	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
	2,550,204.95
	\$46,836,046.59

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06/30/2019 Fiscal Year End	
' Annual Financial Report -	East Stroudsburg Area SD
2018-2019 PDE-2057 Annua	LEA:120452003

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Detail of General Fund Revenues and Other Financing Sources - (REV)

General Fund (10)

Page - 3 of 4

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

\$4,212,248.12

TOTAL Revenue from Federal Sources

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD

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Detail of General Fund Revenues and Other Financing Sources - (REV)

General Fund (10)

Page - 4 of 4

Revenue Reported <u>In Current Year</u>

> Other Financing Sources 9210 Proceeds from Commonwealth of PA Loans

1,830,545.00 \$4,247,622.26 2,417,077.26 9400 Sale of or Compensation for Loss of Fixed Assets 

TOTAL Other Financing Sources TOTAL FROM ALL SOURCES

a,

\$4,247,622.28 \$161,717,119.27

\$103,639,216.93

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General Fund (10) Page - 1 of 1

> 106,421,202.30 46,836,046.59 Revenue from Local Sources Revenue from State Sources

4,247,622.26 \$161,717,119.27 TOTAL FROM ALL SOURCES Revenue from Federal Sources Other Financing Sources

4,212,248.12

057	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:41 PM	Page - 1 of 28
General Fund (10) 1000 Instruction	<u>Tota</u>
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries	42,812,133.63 \$42,812,133.65
<ul> <li>200 Personnel Services – Employee Benefits</li> <li>210 Group Insurance – Contracted Provider</li> <li>220 Social Security Contributions</li> </ul>	136,355.81 3,192,737.10
230 PSERS Retirement Contributions 250 Unemployment Compensation 260 Workers' Compensation	14,175,095.51 21,147.98 246,260.84
2/0 Group Insurance – Sein-Insurance Total Personnel Services – Employee Benefits	14,040,041,03
300 Purchased Professional and Technical Services 322 Professional Educational Services – Jus	6,125,831.52
329 Professional Educational Services – Other 330 Other Professional Services Total Purchased Professional and Technical Services	894,U58./1 101,449.85 \$7,121,340.08
<ul> <li>400 <u>Purchased Property Services</u></li> <li>430 Repairs and Maintenance Services</li> </ul>	85,655.69
440 Rentals 450 Construction Services	79,496.40 7,963.00
Total Purchased Property Services	\$173,115,00
500 <u>Other Purchased Services</u> 510 Student Transportation Services	8.178.01
	22,898,75 14 169,99
	116-1-00-00
562 Tuition To Pennsylvania Charter Schools 563 Tuition To Nonpublic Schools	4,765,876,50 398,910.99
564 Tuition To Career and Technology Centers 567 Tuition To Abproved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	1,794,184,80 49,694,78
Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and L	55,884.54 6 75 4 20
580 Travel 596 Direct Payments To Intermediate Units	0,134.20 21,772.68
Total Other Purchased Services 600 <u>Supplies</u>	10-10-10-10-10-10-10-10-10-10-10-10-10-1
610 General Supplies 620 Energy	821,437.69 1,220.04
630 Food	1,334,00 155 470 42
et books and renouteds 650 Supplies & Fees – Technology Related Total Supplies	490,835.96 490,835.96 <b>\$1,470,298.11</b>
700 Property 752 Capital Equipment – Original and Additional Page 31	123,847.36

Page 31

East Stroudsburg Area SD Printed 10/31/2019 1:19:41 PM LEA: 120452003

General Fund (10)

1000 Instruction

700 Property

756 Capitalized Technology Equipment – Original 758 Capitalized Technology Software - Original

Total Property

810 Dues and Fees 800 Other Objects

890 Miscellaneous Expenditures

Total Other Objects

Total 1000 Instruction

Page 32

Page - 2 of 28

Total

10,995.00 10,515.00 15,294.52 3,947.68 \$145,357.36 \$19,242.20

\$88,811,510.71

· · · · · · · · · · · · · · · · · · ·	2	Detail of Go	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	ditures and Other Fina	ncing Uses - (EXP)
Elamontary         Secondary         Eadora           1(3,339,01702         1(5,329,01702         1(464,46751         32           1(3,339,01702         1(5,329,007         1(464,46751         32           1(1,44,7144         1(44,6714)         4(4,729,007         4(4,729,07         4(4,7214)         1(10,102,211)         10           1(14,457,144         1(14,457,144         1(14,457,144         1(14,457,144         1(10,102,101)         10         10           1(14,457,144         1(14,457,144         1(14,457,144         1(14,457,144         1(10,102,101)         10	LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:41 PM				Page - 3 of 28
Elamoniany         Sacondary         Faderal           15,330,017.03         15,320,017.03         14,44.67.51         23           16,330,017.03         16,322.00         45,372.86         44,457.14         23           10,44.67.14         1,44,677.81         51,044.87.14         1,44,677.81         23           5,104,366.63         51,04,307.88         51,043.92.88         44,677.10         23           7,0104,466.10         51,00,103.16         10,027.17         10         10           7,730,466.63         51,00,004.12         24,007.03         44,677.17         7           7,730,466.63         51,00,004.12         24,007.03         44,677.47         7           7,730,466.63         51,00,004.12         24,007.03         44,677.48         56,042.49         76,042.47         7           7,173,46         55,44.27         55,44.27         576,40.41         56,42.74         7         7           8,016,67         8,016,67         8,016,67         8,016,67         8,016,77         7         7           8,016,77         8,016,77         8,016,77         8,016,77         8,016,77         7         7           9,016,77         9,016,77         8,016,97         8,016,97         8,016,97	General Fund (10)				
15.339,017.02         15.332,017.02         15.332,017.02         144,467.14         23           10,172,11         1,144,261.23         51,047.21         23         24 <td< th=""><th>1100 Regular Programs – Elementary / Secondary</th><th>Elementary</th><th><u>Secondary</u></th><th><u>Federal</u></th><th>Total</th></td<>	1100 Regular Programs – Elementary / Secondary	Elementary	<u>Secondary</u>	<u>Federal</u>	Total
16,330,1102         16,320,1102         16,320,1102         16,320,113         20,31,13         21,32,13         21,32,13         21,32,13         21,32,13         21,32,13         21,32,13         21,32,13         21,32,13 </th <th>100 Personnel Services - Salaries</th> <th></th> <th></th> <th></th> <th></th>	100 Personnel Services - Salaries				
4,377.36 1,144,201.45 5,104,296.38 5,104,296.38 5,104,296.38 5,104,296.38 5,104,296.38 5,104,296.38 5,104,296.38 5,104,202 5,104,202 5,104,0105,76 5,104,010 5,104,0105,76 5,104,0105,77 5		15,339,017.02 <b>\$15,339,017,02</b>	15,322,955.78 <b>515.322,955.78</b>	1,484,467.51 <b>\$1.484,467.51</b>	32,146,440.31 <b>\$32,346,440.3</b> 1
46,2207 46,01180 4,37136 2 1,44,226.13 1,45,01180 4,37136 2 5,10,42,265.13 5,10,42,265.13 1,012,265,25 8 7,10,10,105.76 5,004.32 3,715,446 3,613.11 7, 7,210,10,105.76 5,004.32 3,715,446 3,613.11 7, 7,112,425 2,115,22,224,112 2,225,244,22 2,246,114,29 25,204.46 2,273,28 2,2264,45 2,2264,45 2,240,20 2,2264,45 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,20 2,224,42 2,240,10 2,22,22 2,41,14,29 25,264,45 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,240,10 2,22,24 4,213,24 2,224,42 2,244,42 2,444,44,44,44,44,44,44,44,44,44,44,44,4	200 Personnel Services – Employee Benefits		al de la companya de La companya de la comp		a de la factuação de la factura da como de la factuação da la factuação da la factuação da la factuação da la f
1,144,971,44     1,143,501,26     10,0572,11     22       5,042,683     5,068,61,23     3,713,203,44     44,857,130     10,5742,17     7       3,716,044,026,103     5,014,020,143     5,014,020,143     3,743,217     7     7       3,716,023     3,713,020,44     3,713,020,44     3,713,020,44     3,743,717     7     7       461,703,29     260,404,49     7,945,42     2,400,00     3,743,717     7     7       461,703,29     260,404,49     7,945,42     2,400,00     5,443,54     5     5,400,60       461,703,28     462,173     8,713,28     3,743,217     7     7     7       462,17     5,913,38     9,924,173     8,743,69     5     5     5       462,17     5,913,38     9,41,27,49     5,449,655     5     3     3       462,17     1,128,03     2,133,89     1,172,663,44     3,144,29     55,474,99     3       462,17     3,156,364     1,172,663,44     1,172,663,44     1,172,90     5,474,99     3     3       462,17     5,176,414,42     5,444,423     5,444,44,429     5,444,429     5,447,439     3     3       462,17     5,176,414     1,128,636,114     1,128,636,114,142,164,44,429     5,44,44,429     5,44	210 Group Insurance – Contracted Provider	46,328.07	45,901.68	4,317.89	96,547.64
5(04,256.38)         5(096,610.21)         444,531.90         101           3,372.27         87,173.45         86,837.77         7           3,756,064.32         87,173.45         86,837.77         7           3,756,064.32         87,101.001.0573         8,637.77         7           4,102,256         90,450.49         7,13,102.01         8,637.77         7           4,102,25         87,102.29         200,450.49         7,13,102.72         24,137.77         7           4,102,25         261,702.29         200,450.49         7,13,102.01         24,435.77         7         7           4,102,25         261,719         856,200.61         44,827.76         5         2         5           4,102,210,81         4,102,210         3,120,210.61         3,126,200.61         5	220 Social Security Contributions	1,144,971,44	1,143,501.26	110,872.11	2,399,344.81
SI, ADT 27         5, 682.23 87, 600.432         5, 682.233 85, 7(27)         5, 682.233 7, 65, 682.233         5, 537.7 537, 100, 105, 78         7, 7           3766, 064.32         376, 100, 105, 78         366, 202.38         357.1         7         7           461, 703.28         461, 703.28         200, 450, 48         12, 569, 571         7         7           461, 703.28         461, 703.28         200, 450, 48         12, 560, 500         2400,000         5           462, 713.68         462, 713.68         577, 48         2400,000         5         2400,000         5 </td <td>230 PSERS Retirement Contributions</td> <td>5,104,295.38</td> <td>5,099,610.21</td> <td>484,631.90</td> <td>10,688,537.49</td>	230 PSERS Retirement Contributions	5,104,295.38	5,099,610.21	484,631.90	10,688,537.49
3.61/13-L6         361/13-L6         56/13-L7         7.1           3.10         310,100,105.78         316,102.38         316,102.38         326,453.23         316,553.71         7.1           461,102.38         310,100,105.78         310,100,105.78         326,453.23         326,453.23         327,553.57         321,553.57         321,553.57         321,553.57         321,553.57         321,553.57         321,553.55         321,553.53         321,553.53         321,553.53         321,553.55         321,553.55         321,553.55         3         321,553.55         3         351,70         351,70         351,70         351,70         351,70         351,70         351,70         351,70         351,70         351,70         351,70         351,70         3<1,452.51	250 Unemployment Compensation	6,357.27	5,892.33		12,249.60
3,745,064.32         3,716,004.37         3,716,0004.57         365,202.33         711           461,703.23         260,450.43         1,5565.7         1,1555         2,400.00           461,703.23         260,450.43         1,2563.57         1,1555         2,400.00           463,703.23         260,450.43         7,43350.57         5,2400.00         5,143350.57         5,2400.00           452,713.58         241,703.22         261,70         5,560.734         2,400.00         5,500.00	260 Workers' Compensation	87,409.62	87,179.46	8,637.77	183,226.85
(101,103,26,10)         (101,103,10)         (12,566,17)         (23,563,17)         (23,563,17)         (23,563,17)         (23,563,17)         (23,563,17)         (23,563,17)         (23,100,11)         (24,105,13)         (23,100,11)         (24,105,13)         (23,100,11)         (24,105,13)         (23,100,11)         (24,105,13)         (23,100,11)         (24,105,13)         (23,100,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10,11)         (24,10	270 Group Insurance – Self-Insurance	3,795,064.32	3,718,020.84	376,742.71	7,889,827.87
461,703.29         260,450,42         12,556,57         12,556,57         2400.00         5           461,703.20         44,527,40         24,627,40         24,620,40         5,1426,657         5,544,20         2,400.00         5           41,023.20         44,627,40         44,627,40         44,627,40         5,400.00         5,1426,600         5,547,50         5,567,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         5,560,51         3,560,51         5,520,44         5,520,44         5,520,44         5,520,44         5,520,44         5,520,44         5,520,44         5,520,50         2,24,51         3,560,51         3,556,51         3,556,51         3,526,52         3,526,52         3,546,51         3,556,51         3,556,51         3,556,51         5,520,50         5,520,50         5,520,50         5,520,50         2,246,51         3,566,51         3,556,51         3,556,51         3,556,51         3,556,51         3,556,51         3,556,51         3,556,51         5,520,50         5,520,50         5,520,50         2,246,51         5,56,5	Total Personnel Services – Employee Benefits	\$10,184,426.10	\$10,100,105.78	\$985,202.38	\$21,269,734.26
461,703.29         260,450.49         1,565.57           5453,718 37         5370,004 91         514,935 57         2,400.00           5453,718 37         5370,004 91         514,935 57         5,400.00           5453,718 37         44,627,49         7,103,653         2,400.00         51,935 57         5           452,713 38         54,513,58         3,713,610,212         2,800.00         51,935 57         5         5           452,17         5,807,34         1,570,553,54         2,5178,77         2,581,77         3         3           452,17         5,807,34         1,570,553,54         2,581,77         6,666,78         3         3           51355913 38         1,570,553,54         1,570,553,54         3         3         3         3           51355913 38         5,1365,0135         2,520,69         56,665         56,74,48         3         3           51355913 35         51,560,9135,22         2,41,14,23         55,268,46         5,274,48         3         3           51356913 55         2,364,114,23         55,268,46         55,268,46         55,274,48         3,247,48         3         3         3         3         3         3         3         3         3	300 Purchased Professional and Technical Services				
1616.08         79,554.42         2,400.00           45,213.58         44,627.48         51,456.02         51,456.02         5           45,213.58         44,627.48         45,213.58         31,759.02         51,456.02         5           45,213.58         45,213.58         37,754.01         45,213.58         31,754.01         5         5         51,456.02         5	329 Professional Educational Services – Other	461,703.29	290,450.49	12,559.57	764,713.35
SetS.318.07         S370,006.91         S14,0265.7         S           41,028.20         44,627.49         44,627.49         46,2713.60         44,627.49         56,07.34         56,07.34         56,07.34         56,07.34         56,07.34         56,07.34         56,07.34         56,07.34         56,07.34         56,07.34         56,066.76         56,07.34         56,066.76         31,556.55.4         1570,566.55.4         31,556.55.45         31,556.55.45         31,556.55.45         32,556.55.45         32,556.55.45         32,556.55.45         32,556.55.45         32,556.55.45         32,526.56         35,556.55.45 <td></td> <td>1,615.68</td> <td>79,554.42</td> <td>2,400.00</td> <td>83,570.10</td>		1,615.68	79,554.42	2,400.00	83,570.10
41,028.20 45,713.55 565,241.75 56,00.23 462,17 462,17 462,175 56,00,23 462,175 11,288,29 1,570,563,54 1,570,563,54 1,570,563,54 1,570,563,54 1,570,563,54 1,570,563,54 1,570,563,54 1,570,563,54 1,570,563,54 1,570,563,54 2,774,18 2,774,18 2,774,18 2,774,18 2,774,142 2,744,142 2,774,142 2,774,1		\$463,318.97	\$370,004.91	\$14,959.57	\$848,283.45
ervices 41,022.00 44,627,49 56,2315,68 34,322,282 56,53 55,54 55,555 55,54 55,55 55,					
45,713.6         34,213.6         34,282.82         5 <td>430 Repairs and Maintenance Services</td> <td>41,028.20</td> <td>44,627.49</td> <td></td> <td>85,655.69</td>	430 Repairs and Maintenance Services	41,028.20	44,627.49		85,655.69
Sec.24.15         \$16,90,31         \$		45,213.58	34,282.82		79,496.40
(cs)         462.17         5.807.34         2.373.77         2.377.77         2.377.77         3.376.770.77         3.377.77         3.376.700.76         3.377.77         3.376.700.76         3.376.770.76         3.376.700.76         3.376.700.76         3.376.700.77         3.376.700.76         3.376.700.77         3.376.700.70         3.376.700.77         3.376.700.70         3.376.700.70         3.376.700.70         <		\$86,241.78	\$78,910.31		\$165,152.09
ervices 462.17 5,807.34 2,779.77 2,507.34 2,779.77 2,507.34 2,779.77 2,779.77 2,779.77 2,779.77 2,779.77 2,779.77 2,779.77 2,779.77 2,779.77 2,779.77 2,280.78 2,280.78 5,590.46 5,5,590.40					
22,779.17     22,779.17       Districts Writin the State     2,801.70       Districts Writin the State     6,600.75       Charter Schools     1,570,563.54       Charter Schools     1,570,563.54       State     3,569.89       Charter Schools     4,61.15       State     3,569.89       State     2,50,075.53.54       State     1,570,563.54       State     1,570,563.54       State     3,569.89       State     2,80,009.97       State     5,50,000.97       State     5,50,000.97       State     2,50,000.97       State     2,50,000.97       State     3,525,160.00       State     3,525,173.93       State     7,366.65       Stat	510 Student Transportation Services	462.17	5,807.34		6,269.51
11,288.29     2,881.70       Districts Within the State     1,570,563.54     1,570,563.54     2,881.70       District Schools     1,570,563.54     1,570,563.54     3,99.15       State Schools     3,599.89     1,570,563.54     5,506.45     3,53       Oldy Related     2,54,075.42     2,41,14.29     55,269.46     5,509.66       Oldy Related     2,599.61     7,03,44.89     2,504.103     51       Ind and Additional     3,525,166.00     551,667.32     581,640.04     51       Ind and Additional     3,523.166.00     515,673.32     581,640.04     51       Ind and Additional     3,523.166.00     515,673.32     581,640.04     51       Ind and Additional     3,523.35     7,03.44.30     23,645.70       Ind     3,523.35     7,03.44.30     51,560.55       Ind     3,523.35     7,03.44.30       Ind     3,523.35     51,560.50       Ind     5,566.533.5     51,640.04       Ind     3,556.533.5     51,640.04       Ind     3,566.533.5     51,640.04       Ind     3,566.533.5     51,640.04       Ind     3,566.533.5     51,640.04       Ind     51,560.533.5     51,640.54       Ind     51,560.533.5     51,640.54	530 Communications		22,779.77		22,779.77
Districts Within the State <ul> <li></li></ul>	550 Printing and Binding	11,288.29	2,881.70		14,169.99
Charter Schools     1,570,563.54     1,570,563.54     1,570,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     3,50,563.54     5,57,563.52     5,52,564.65     5,52,664.56     5,52,664.56     5,52,664.56     5,52,664.56     5,52,664.56     5,52,664.56     5,52,664.56     5,52,664.56     5,56,564.56     <	561 Tuition To Other School Districts Within the State		6,606.78		6,606.78
3,599,89     466.15       81,365,91389     81,609,113.28       10000, Related     254,075.42     294,114.29     55,289.46       2000, Related     2,399.61     51,202.80     2,124.88       1000, Related     2,089.61     51,202.80     2,124.88       1101, 344, 83     2,322,166,00     117,344.83     2,346.570       1111, 344, 83     2,322,166,00     117,344.83     2,346.570       1111, 344, 83     3,523,166,00     117,344.83     2,346.570       1111, 344, 83     3,523,166,00     117,344.83     3,154.50       1111, 344, 83     3,523,353     1,336.65     3,154.50       1111, 344, 83     3,523,353     1,103,44.80     3,156.50       1111, 344, 83     3,156,133     3,156,133     3,156.50       1111, 344, 83     3,156,133     3,156,133     3,156,135       1111, 344, 83     3,156,133     3,156,135     3,156,135       1111, 344, 83     3,156,133     3,156,135     3,156,135	562 Tuition To Pennsylvania Charter Schools	1,570,563.54	1,570,563.54		3,141,127.08
\$1.565,913.89     \$1,609,135.28     \$1,609,135.28     \$5,269,46     \$5,269,46     \$5,269,46     \$5,269,61     \$1,10,344.83     \$2,3645.70     \$1,200.80     \$2,124.88       nology Related     208,090,97     170,344.83     23,645.70     \$2,3645.70     \$1,10,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$2,3645.70     \$1,11,344.83     \$1,11,344.83     \$1,11,344.83     \$1,11,344.83     \$1,11,344.84     \$1	аналуунун айтуу түүүндөгчө түүнүн үнүн аларуунун аларуунун аларуунун аларуунун аларуунун аларуунун аларуунун ал	3,599.89	496.15		4,096.04
254,075.42     294,114.29     55,269.46       000gy Related     2,396.61     51,220.80     2,724.88       010gy Related     208,000.97     170,344.83     23,645.70       jinal and Additional     55,255,166.00     55,55,67.992     581,640.04     51       jinal and Additional     3,5235,166.00     55,55,67.992     581,640.04     51       jinal and Additional     3,5235,166.00     55,55,67.992     581,640.04     51       Liquipment - Original     3,5235,165.00     55,56,592     581,640.04     51       Sister - Original     3,5233,55     173,304.30     51     51       ins     5,5233,55     51,335     51,304.30     51       ins     5,264,335     5,364.53     51,565     51,565       ins     5,5233,55     51,555     581,565     51,565       ins     5,561,335     51,565     51,565     51,565       ins     55,614,335     53,662,550     52,566,263,50     555,565		\$1,585,913.89	\$1,609,135.28		\$3,195,049.17
al Supplies 254,075,42 284,114,29 55,269,46 and Periodicals 62,999,61 51,220,80 2,724,88 51,240,04 51, 70,344,83 23,645,70 2,724,88 208,090,97 170,344,83 23,645,70 2,724,88 2,73,645 170,344,83 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,724,88 23,645,70 2,726 2,90,36,77 2,640 2,726 2,90,36,27 2,864,86 23,655 2,90,365 2,726 2,90,36,77 2,866,85 2,90,365 2,726 2,90,36,77 2,90,36 776,40 2,726 2,90,355 2,5365,50 535 2,5565,50 535 2,5565,50 555 56 56,550 555 56,550 555 56,550 555 56,550 555 56,550 555 56,550 555 56,550 555 56,550 555 56,555 56,550 555 56,550 555 56,555 56	600 <u>Supplies</u>				
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S8 Fees - Technology Related     208,000.67     170,344.83     23,645.70       I Equipment - Original and Additional ized Technology Equipment - Original dreat     4,337.65     \$81,640.04     \$1, 3,628.35     \$12,304.30       I Equipment - Original dreat     3,628.35     7,366.65     \$1,237.65     \$1,237.65     \$1,237.65       I Equipment - Original dreat     3,628.35     \$1,2,304.30     \$1,237.65     \$1,2304.30     \$1,236.65       I Equipment - Original ized Technology Equipment - Original interf     5,227.25     \$1,2304.30     \$1,60     776.40       I Equipment - Original interf     5,227.25     9,036.27     \$1,640     776.40     776.40       I Extract - Entratriference     5,526.133     5,313.5     \$1,756     \$256.285.50     \$556.285.50	640 Books and Periodicals	62,999.61	51,220.80	2,724.88	116,945.29
\$525,166.00     \$515,673:92     \$81,640.04     \$1,1       I Equipment - Original and Additional lized Technology Equipment - Original and Technology Equipment - Original and Fees     4,937.65     4,937.65       \$5,28,335     \$1,2,304.30     3,65.83     7,366.65     8,1       \$5,27,25     9,036.27     9,036.27     8,1       and Fees     5,277.25     9,036.27     7,640       and Fees     5,277.25     9,036.27     5,276.265       and Fees     5,277.25     9,036.27       and Fees     7,16.40     776.40       and Fees     7,16.40     776.40       and Fees     5,217.25     9,036.27	es & Fees – Technology Related	208,090.97	170,344.83	23,645.70	402,081.50
I Equipment - Original and Additional Ized Technology Equipment - Original Ized Technology Equipment - Original Sisci 23:55 5:12:06:55 Sisci 20:6:26 and Fees and Fee		\$525,166.00	\$515,679.92	\$81,640.04	\$1,122,485.96
pment - Original and Additional       4,937.65         Technology Equipment - Original       3,628.35       7,366.65         Technology Equipment - Original       5,227.25       9,036.27         ees       5,227.25       9,036.27         us Expenditures       5,227.25       9,036.27         tures       5,227.25       9,036.27         tures       776.40       776.40         tures       5,513.35       59,812.67         tures       55,613.35       59,812.67         tures       55,613.35       52,566.269.50					
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\$3:628.35     \$12,304.30       ees     5,227.25     9,036.27       us Expenditures     5,227.25     9,036.27       *5:613.35     59,812.67     538.018.908.95       *5:66.269.50     558     52566.269.50	alized Technology Equipment – Original	3,628.35	7,300.05		nn-caafni
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occameElementary Secondary \$2,566,269,50 \$28,193,325,46 \$228,018,908,95 \$2,566,269,50	Total Other Objects	\$5,613.35	\$9,812.67		\$15,426.02
		5 628 103 335 46	C28 018 908 95	\$2 566 769 50	S58 778 503 91

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Elementary 15,339,017.02 515,339,017.02 46,328.07 1,144,971.44 5,104,295.38 6,357.27 87,409.62 3,795,064.32 3,795,064.32 3,795,064.32 461,703.29 1,615.68 1,615.68	Secondary 15,322,955.78 515,322,955.78 45,901.68 1,143,501.26 5,099,610.21 5,892.33 87,179.46 3,718,020.84 \$10,100,105.78	<u>Federal</u>	
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41,028.20	44,627.49		85,655.69
45,213.58	34,282.82		79,496.40
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	22,779,77		77.977.00
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1,570,563.54	1.570,563.54		3.141.127.08
3,599.89	496.15		4.096.04
\$1.585.913.89	\$1.609.135.28		\$3.195.049.17
254.075.42	294.114.29	687.49	548.877.20
62,999.61	51,220.80		114.220.41
208,090,97	170,344,83		378,435,80
<b>\$525:166.00</b>	<b>\$515.679.92</b>	5687.49	\$1.041.533.41
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1 1 2 2 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	73 610 04		CAL ADE NO
\$28193,520.40 F	\$28,018,908.95	5081.43	\$56,212,921.90
41,028.20 45,213.58 \$66,241.78 462.17 11,288.29 1,570,563.54 3,599.69 \$1,505.913.89 \$1,505.913.89 \$1,565.913.89 \$1,565.913.89 \$1,565.913.89 \$1,565.913.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,65.613.35 \$3,628.35 \$3,628.35 \$3,628.35 \$3,613.35 \$3,613.35 \$3,613.35 \$3,613.35 \$3,613.35 \$3,613.35 \$3,513.55 \$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$3,515\$\$\$3,515\$\$3,515\$\$\$3,515\$\$\$3,	23 23 24 23 25 29 29 29 29 29 20 29 53 17 53 53 53 53 53 53 53 53 53 53	718,020.84 100,105.78 290,450.49 79,554.42 370,004.91 44,627.49 34,282.82 5,807.34 5,807.34 5,807.34 5,807.34 5,807.34 22,779.77 2,881.70 6,606.78 570,563.54 496.15 609,135.28 496.15 609,135.28 496.15 609,135.28 512,5679.92 512,304.30 512,304.30 512,304.30 512,304.30 512,304.30 512,304.30 512,5679.92 512,304.30 512,5679.92 512,304.30 512,5679.92 512,304.30 512,5679.92 512,5679.92 512,5679.92 512,304.30 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 512,5679.92 513,565 512,563.54 513,565 514,565 515,5655 515,5655 515,565555555555	8,020.84 0,105,78 0,450.49 9,554.42 0,004.91 1,627.49 4,627.49 4,627.49 4,627.49 4,282.82 2,279.77 2,881.70 6,606.78 0,563.54 4,96.15 9,135.28 0,563.54 4,96.15 9,135.28 0,563.54 4,96.15 9,135.28 0,563.54 4,96.749 0,563.54 4,96.740 0,344.83 6,607.79 2,304.30 0,344.83 6,607.79 2,304.30 0,342.83 2,306.85

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	al Fund Expenditur	res and Other Financ	ing Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:41 PM				Page - 5 of 28
General Fund (10)				
1190 Federally-Funded Regular Programs	Elementary	<u>Secondary</u>	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries Total Personnel Services – Salaries			1,484,467.51 \$1,484,467.51	1,484,467.51 \$1,484,467.51
200 <u>Personnel Services – Employee Benefits</u>	voor ale a universitet van de service als and als	na olevaljevaljevaljevaljevaljevaljevaljeval		١
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 Total Personnel Services – Employee Benefits			376,742.71 \$985,202.38	376,742.71 \$985,202.38
300 Purchased Professional and Technical Services			والمتعارضة والمتعارضة والمعارضة والمتعارضة والمعارضة والمعارضة والمعارضة والمعارضة والمعارضة والمعارضة والمعارفة	والمتعارضة والمحارثة المحارثة والمستعمل والمستعمل ومحارثهم والمحالية والمحارثة والمحارثة والمحارثة والمحارثة والمحارثة
329 Professional Educational Services - Other			12,559.57	12,559.57
330 Other Professional Services	sabar nya kata tahun sababan sata kata kata kata kata kata kata kata	seriesπetβig stati verig anni arsinistano stationes	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 Total 1130 Federally-Funded Regular Programs			\$80,952.55 \$2,565,582.01	\$80,952.55 \$2,565,582.01

021	Detail of Go	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	ilitures and Other Final	ncing Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:41 PM				Page - 6 of 28
General Fund (10)				
1200 Special Programs – Elementary / Secondary	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
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 <u>Personnel Services – Employee Benefits</u>			and and the second s	en over andere en over de service andere en angele
	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
	2,002,955.61	1,799,844.95	190,197.97	3,992,998.53
	\$3,900,211.21	\$3,696,683.65	\$525,849.56	\$8,122,744.42
300 Purchased Professional and Technical Services				
322 Professional Educational Services – Jus	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	non en ante en	are notes to the tax taken having and in high at the second second second second second second second second s	n de angele en andere en andere en angele andere en andere en andere en andere en andere en andere en andere e En andere en andere e	
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	a se a subse de la subse de la calegra de la calegra de la constante de la calegra de la calegra de la calegra La calegra de la calegra de	a da se desta de la sectementa de la compañía de la sectementa de la sectementa de la sectementa de la compañía Notas	a second statements of the second statement of the second statement of the second statement of the second state	
510 Student Transportation Services	1,159.00	267.00		1,426.00
530 Communications			118.99	118.99
561 Tuttion To Other School Districts Within the State	1,494.56	10,630.48		12,125.04
562 Tuffion To Pennsylvania Charter Schools	812,374.71	812,374.71		1,624,749.42
Tuition To Nonpublic Schools	8,107.65	71,259.29		79,366.94
567 Turtion To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	24,847.39	24,847.39		49,694.78
500 I UNUOR TO PRIVATE RESIDENTIAL RENADILITATIVE INSTITUTIONS (PKKI) [IN-State] and Detention Centers	27,942.27	27,942.27		55,884.54
	090.90	54.34	1,904.86	2,658.16
	<b>\$876,624.54</b>	\$947,375.48	\$2,023.85	\$1,826,023.87
640 Ganaral Sunnlias	10 32E 0			
640 Books and Periodicals	3,70.91 13.687.62	2,700.14 5.0 5.0	203,100.61	210,009.00 26 601 12
650 Supplies & Fees – Technoloov Related	10.071.73	18.381.13	50 830 05	88 285 81
Total Supplies	10101 1110	10,001.10	00,002-00	
752 Capital Equipment – Original and Additional			118.909.71	118 909 71
Technology Software - Original			10,515.00	10,515.00
Total Property			\$129,424.71	\$129,424.71
800 Other Objects	ra "A sular a contactante de la contacta de la cont	ra dina mangana mangana mangana na kana mangana na kana na kana mangana na mangana na mangana na mangana na ma	a bater da anticio da superioria da contrata en la contrata da la contrata da contrata da contrata da contrata	
810 Dues and Fees	53.46	108.54		162.00
890 Miscellaneous Expenditures	874.14	1,911.04		2,785.18

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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

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Total \$2,947.18 \$25,839,300.20 \$1,796,848.49 Federal \$11,866,614.19 \$2,019.58 Secondary \$927.60 \$12,175,837.52 Elementary 1000 いての時に戦くなどに Total 1200 Special Programs – Elementary / Secondary 1200 Special Programs – Elementary / Secondary Total Other Objects General Fund (10)

Barnetisty         Secondary         Educal           6         402,465,10         20,773,30         173,001.06         1069.2           6         402,465,10         20,773,30         173,001.06         1069.2           6         6         83,51,45         277,202.8         911,00           0         7,25,861.5         38,51,45         772,68         44,5           0         7,25,861.5         2,172,38         772,68         44,5           0         7,25,861.5         2,172,38         772,68         44,5           0         2,243.61         7,142.55         7,144,200.30         44,6           0         2,243.61         7,142.55         7,144,200.30         41,33           0         2,243.61         7,142.55         7,144,200.30         41,33           0         2,243.61         7,142.55         7,144,200.30         41,33           0         2,017,43         2,144,74         2,144,74         41,33           0         2,017,43         2,144,74         2,144,74         41,33           0         2,017,43         2,144,74         2,166,17         2,166           0         2,017,43         2,144,74         2,166,17         2,	LEA : 120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:41 PM				Page - 8 of 28	
Elmontary         Secondary         Election         Scondary         Election           a         crotades (1)         scondars (1)         scondars (1)         stratare (1)         stratare (1)           Librothia         1/422.61         2017.3.20         173.01.16         1/1062           Librothia         1/422.61         2/17.2.81         1/12.720.28         9/10           Librothia         1/22.61         2/17.2.81         1/10.01         9/10           Librothia         1/22.61         2/17.2.81         1/10.01         9/10           Librothia         2.2.44.25         2/17.2.81         1/10.01         1/10           Librothia         2.2.44.25         2/17.2.81         1/10.01         1/10           Librothia         2.2.44.25         2/17.2.81         1/10.01         1/10           Librothia         2.2.44.25         2/17.2.81         1/10.01         2/10           Librothia         2.1.44.45         2/17.2.81         1/10.81.7         2/10           Librothia         2.2.44.25         2/17.2.81         1/10.81.7         1/10           Librothia         2.2.44.25         2/17.4.25         2/14.4.25         1/10         1/10           Librothia         2.2.44.2.2	General Fund (10)					
a         407.465.10         5007.73.30         177.02.106         1,0	1210 Life Skills Support	Elementary	Secondary	Federal	Total	
Intel         402.465.10         80.773.30         173.02.166           Intel         9002.666.10         800.773.30         173.02.166           Intel         9002.666.13         800.773.30         173.02.166           Intel         2172.86         2172.88         177.28           Intel         245.61         2172.86         177.268           Intel         245.61         2172.86         177.86           Intel         245.61         2172.86         177.86           Intel         245.61         2172.86         177.86           Intel         245.61         2172.86         177.86           Intel         245.61         2172.86         217.728           Intel         245.61         217.86         217.86           Intel         245.62         217.86         217.86           Intel         245.62         217.86         216.61           Intel         245.62         217.86         216.61           Intel         245.62         214.02         216.61           Intel         265.62         214.02         214.02         216.61           Intel         266.72         214.02         214.02         216.61	100 Personnel Services - Salaries					
Hold Action         SEG177.3.0         ST3201         ST3201 <t< td=""><td>100 Personnel Services – Salaries</td><td>402,465.10</td><td>520,773.30</td><td>173,021.06</td><td>1,096,259.46</td></t<>	100 Personnel Services – Salaries	402,465.10	520,773.30	173,021.06	1,096,259.46	
constant         1,55.51         2,172.83         772.63           constant         2,861.25         38,61.455         1,077.13           constant         2,861.25         2,872.63         1,077.13           constant         2,455.81         3,8,51.455         5,665.3.22           constant         2,455.81         3,8,51.455         5,665.3.22           constant         2,455.81         3,8,51.455         5,065.73           constant         2,353.075.66         5,025.73         5,14,000           constant         2,375.66         5,025.73         5,14,000           constant         2,177.42         2,017.43         7,426.85           constant         2,147.42         4,333.91         1,4681.00           constant         2,147.42         4,333.91         1,4681.00           constant         2,017.43         2,105.61         1,4681.00           constant         2,047.43         2,106.13         1,4681.00           constant         2,047.43         2,106.11         2,106.11           constant         2,046.73         2,106.11         2,106.11           constant         2,106.14         2,106.14         2,106.11           constant         2,102.44	Total Personnel Services – Salaries	\$402,465.10	\$520,773.30	S173,021.06	\$1,096,259.46	
and Fronder         166.251         2.17.238         17.268           and Fronder         128.66.13         36.51.46         12.70.23           antime         2.435.61         31.42.56         1047.19           antime         2.435.61         36.57.430         56.65.32           intermes         2.435.61         35.445.50         56.65.32           intermes         2.435.61         36.05.74.30         51.42.00.30           intermes         2.435.61         35.445.50         57.06.73           intermes         2.33.07.56         36.05.74.30         51.42.00.30           intermes         2.33.07.56         36.05.74.30         51.42.00.30           intermes         2.147.42         7.426.50         7.426.50           intermes         2.147.42         2.07.43         7.426.50           intermes         2.147.43         7.426.50         1.168.51           intermes         2.147.43         7.426.50         1.18.39           intermes         2.147.43         7.426.50         1.18.39           intermes         2.147.43         7.426.50         1.18.55           intermes         2.147.42         2.147.43         2.160.41           intermes         2.167.51<			on and the second will be a first of the data where the second statement of the second statement of the second	nen en an		
000         20,801.55         38,61.45         12,720.26           0100         129,800.36         106,173.36         107,193         56,63.32           0100         213,000.35         23,43.25         7,100.30         1047,193           0100         213,000.35         23,43.25         7,007.19         56,63.32           0100         100         23,43.25         7,007.19         20,000.30           0100         50,65.68         50,65.68         21,74.20         7,45.60           0100         50,05.68         21,74.20         7,45.60         7,406.00           0100         50,05.68         21,74.20         7,45.60         7,406.00           0100         50,05.68         21,74.20         7,45.60         7,406.00           0100         50,05.68         21,74.20         7,45.60         7,406.00           0100         100         50,040         10,641.62         7,406.00           0100         100         10,041.63         7,406.00         7,406.00           0100         100         10,041.63         7,406.00         7,406.00           0100         100         10,041.63         7,406.00         7,406.00           0100         100	210 Group Insurance Contracted Provider	1,652.51	2.172.38	772.68	4.597.57	
Induitora         120,800.36         166,617.36         5655.32         1067,19         5655.32         1067,19         5655.32         1067,19         5655.32         1067,19         5655.32         1047,19         7006.73         2012,227.20         71,100         71,100         70,173         7006.73         2024,85.73         2224,85.74         574,85.06         74,200.20         74,205.00 <t< td=""><td>220 Social Security Contributions</td><td>29,861.25</td><td>38.514.65</td><td>12.720.28</td><td>81.096.18</td></t<>	220 Social Security Contributions	29,861.25	38.514.65	12.720.28	81.096.18	
ation atoms Tachnical Services Tachnical Se	230 PSERS Retirement Contributions	129.890.36	166.617.36	56.653.32	353,161,04	
Ruture         2.425.81         3.425.55         1.047.19           Ruture         2.33.07.55         5.443.00.57         7.3006.73         7.3006.73           Openentity         3.33.07.55         5.443.00.57         5.444.00.53         7.444.00.53         7.3006.73           All Exhibited Services         2.224.22         1.37560.12         7.442.00.55         7.426.00         7.3006.73         7.426.00         7.3006.73         7.426.00         7.3006.73         7.426.00         7.3006.73         7.426.00         7.3006.73         7.426.00         7.306.73         7.426.00         7.306.73         7.426.00         7.306.73         7.426.00         7.306.73         7.426.00         7.306.73         7.426.00         7	250 Unemployment Compensation		(211.00)		(211.00)	
Interface         219,245.75         222,432.25         7,000.75           Interface         233,075.66         593,075.67         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         50,000.75         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         742,000.74         743,000	260 Workers' Compensation	2.425.81	3.142.55	1 047 19	(211:00) 6.615.55	
Ope benefits         5433,075.66         5432,677.50         514,200.20           I terhinal Services         1         2         1	270 Group Insurance - Self-Insurance	219,245.73	252.438.26	73.006.73	544 690.72	
Clearning Services     224.22     137.66.0.12       Services - Lis     2.017.43     7.456.0       Services - Lis     2.017.44     7.456.0       Services - Lis     2.017.44     7.456.0       Services - Lis     2.017.44     7.456.0       Services - Cher     2.017.44     7.456.0       Services - Cher     2.414.077.46     2.23.075.0       Services     2.44.077.46     2.23.075.0       Services     2.44.077.46     2.23.075.0       Services     2.44.077.46     2.23.075.0       Services     2.67.00     1.88.07       Services     2.67.00     1.83.07       Services     2.67.00     1.83.07       Services     2.70.05.8     2.01.182       Services     2.10.24     2.10.54       Services     2.10.24     2.10.54       Services     2.10.24     2.10.54       Services     2.10.54     2.10.54       Services     5.3.44     0.01.64       Services     5.3.44     0.01	Total Personnel Services – Employee Benefits	100 Particular (1997)	THE REAL PROPERTY OF		100 0E0 0E	
Services - Lis         2.234.22         137.650.12           Services - Other         5.065.88         2.077.43         7.426.50           Services - Other         5.065.81         2.077.43         7.426.50           Services - Other         5.065.81         2.077.43         7.426.50           Services - Other         5.077.22         5.14,207.14         2.2307.50           differintial Services         2.017.43         7.126.517         2.2307.50           services         2.67.00         1.18.99         1.886.17           Services         2.67.00         1.18.99         1.886.17           Services         2.103.24         2.105.14         2.0061.182           Services         2.103.24         2.105.24         2.105.14           otopy Related         2.103.24         2.105.24         2.105.14           otopy Related         2.103.24         2.105.14         7.0061.182           state         2.103.24         2.105.24         2.105.14           State         1.1184.35         2.105.14         7.0061.182           State         2.103.24         2.105.24         2.105.14           State         3.306.02         \$.306.01.08         1.0561.182           State	ne or de level av en				DO DO BOCH	
Services         Control         7,426.50           ces         2,147.42         2,437.23         7,426.50           ces         2,147.42         4,365.71         1,481.00           ces         2,147.42         2,67.00         1,481.00           ces         2,147.42         2,67.00         1,481.00           ces         2,17.42         2,67.00         1,188.17           ces         2,102.42         2,103.24         2,005.16           ces         2,109.24         2,108.17         2,065.17           ology Related         2,109.24         2,108.17         2,108.17           ology Related         2,109.24         2,108.24         2,108.16           final and Additional         5,338.00         5,338.13         1,365.17           final and Additional         5,338.13         5,136.55         1,055.56           final and Additional         5,139.300.02         5,338.13         5,136.55           final and Additional         5,338.13         5,136.55         1,055.50           final and Additional         5,348.13         5,136.55         1,055.50           final and Additional         5,348.13         5,136.55         1,055.50           final and Additional         <	322 Professional Educational Services – Iris	50 YCC 6	497 GEO 49		100 021 01	
No.         Contract         Contract <thcontract< th="">         Contract         C</thcontract<>	329 Professional Educational Services - Other	2,224.22	21.000,101	7 400 60	133,874,54	
Accurate         Actual         Actua	330 Other Professional Services		4.017.40	1,420.00	14,529.51	
ind rectinicial activities 59,457.25 \$144,077.46 \$22,307.36 \$22,307.36 \$22,307.36 \$22,307.36 \$22,307.36 \$1,1838 \$1,183		<b>2</b> ,147.42	4,339.91	14,881.0U	21,388.33	
Services         267.00         113.39         113.33         113.33         113.33         113.33         113.33         113.34 <th 113.3<="" td=""><td>ou data functions equilibrium and a connical Services of the second second second second second second second s</td><td>\$9,457.22</td><td>\$144,027.46</td><td>\$22,307.50</td><td>\$175,792.18</td></th>	<td>ou data functions equilibrium and a connical Services of the second second second second second second second s</td> <td>\$9,457.22</td> <td>\$144,027.46</td> <td>\$22,307.50</td> <td>\$175,792.18</td>	ou data functions equilibrium and a connical Services of the second second second second second second second s	\$9,457.22	\$144,027.46	\$22,307.50	\$175,792.18
Enrices     267.00       11839     11839       11839     11839       11839     11839       11839     11839       11839     1386.17       11839     1386.17       11839     11.835       11839     11.835       11839     11.835       11839     11.835       11835     11.835	500 Other Purchased Services					
118.99     118.99       1,000y Related     27.005       1,243.92     1,144.35       1,243.92     1,144.35       2,102.44     2,106.11.82       2,102.44     2,166.51       2,102.44     2,166.51       1,141.35     1,144.35       1,141.35     1,144.35       2,166.51     2,166.51       2,102.24     2,166.51       2,102.24     2,166.51       1,141.35     2,166.51       2,156.50     10       1,141.35     10,515.00       1,141.35     10,515.00       1,141.35     10,515.00       1,141.35     10,515.00       1,141.34     10,515.00       1,141.34     10,515.00       1,141.34     10,515.00       1,141.34     10,515.00       1,141.34     10,515.00       1,141.34     10,515.00       1,113.10.57     530.007.07       534.50.55     51.104       1,51.104     1,51.104       1,51.104     1,51.104       1,51.104     1,51.104       1,51.104     1,51.104       1,51.104     1,51.104       1,51.104     1,51.104	510 Student Transportation Services		267.00		267.00	
1,386.17       1         1,205.16       527.00       \$237.00       \$205.16       52         1,243.22       1,184.35       120,611.82       12         1,243.22       1,184.35       21,661.17       21         1,243.22       2,102.24       23,605.17       21         2,102.24       2,105.24       3,535.194       50         1,184.35       3,336.13       5195.567.94       50         1,181.31       2,105.24       2,1565.17       73         1,181.31       2,105.24       5,155.00       70         1,181.31       3,133,13       5195.567.94       50         200hare - Original       106.54       106.54       10,575.00       10         1       75.39       1,91.04       10,557.00       10       10         1       75.39       1,91.04       10,654       10,575.00       10         1       75.39       5,31.30.55       5,31.30.55       5,31.30.55       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07       5,30.07.07	530 Communications			118.99	118.99	
\$267.10     \$2065.16     \$2       000y Related     1,243.92     1,184.35     120,611.82     123       26.86     54.54     21,665.17     21       2109.24     2,109.24     3,190.95     57       33.380.02     53.388.02     53.348.13     5195.367.34     500       91e1 and Additional     53.348.13     5195.367.34     500     73       50 mare - Original     33.348.13     5195.367.34     500     70       50 mare - Original     33.348     1,911.04     10,515.00     10       51 mare - Original     53.346     1,98.54     10,515.00     10       51 mare - Original     53.346     1,98.54     10,515.00     10       51 mare - Original     75.39     1,98.54     1,98.54     1       51 mare - Original     75.30     1,98.54     1,98.54     1	580 Travel			1,886.17	1,886.17	
1,243.92     1,184.35     120,611.82     123       100gy Related     2,109.24     2,156.17     21       2108.24     2,109.24     53,100.95     57       31380.02     33,380.02     33,348.13     5195,367.94     500       Jinal and Additonal     33,380.02     33,348.13     5195,367.94     500       Jinal and Additonal     33,380.02     33,348.13     5195,367.94     500       Jinal and Additonal     33,340.01     10,515.00     10       Sonology Related     53,46     1,08.54     10       Sonology Related     53,46     1,08.54     1       Sonology Related     75.39     1,911.04     1       Relation     75.39     1,911.04     1       Relation     75.38     51,01.56     31,331.05.67	Total Other Purchased Services		\$267.00	\$2,005.16	\$2,272.16	
1,243-92         1,243-92         1,184.35         120,611.82         123           schnology Ralated         2,109.24         2,1565.17         21         21           schnology Ralated         2,109.24         2,1565.17         21         21           ochnology Ralated         2,109.24         5,3130.05         57         57           ochnology Ralated         5,3380.02         53,348.13         5195,367.14         21           Original and Additional         53,348.13         5195,367.94         523         50           Original and Additional         53,348.13         5195,367.07         79         79           og Software - Original         53,46         1,08,54         75,492.07         70         10           difures         75,39         1,08,54         7,942.07         75         590,007.07         590           difures         75,346         1,08,54         1,08,54         1,08,54         1         1           difures         75,346         1,08,54         1,08,54         1,03,56         501,30,55         520,307.07         590,307.07         590,307.07         590,307.07         590,307.07         1         1         1         1         1         1         1	600 Supplies			na o na manda na mangangangangangan na na mangangan na mangangangan na mangangan na mangangan na mangangan na m	ne orangen en e	
Is         26.86         54.54         21,565.17         21           Schnology Related         2,109.24         2,109.24         5,130.95         57           Schnology Related         2,109.24         2,109.24         5,3,190.95         57           Original and Additional         \$3,380.02         \$3,348.13         \$195,367.94         \$202           Original and Additional         79,492.07         79,492.07         79         79           Oy Software - Original         53,46         1,01,515.00         10         10           Of Utures         53.46         1,08.54         \$30,007.07         \$30         \$30,007.07         \$30           Iditures         75.33         52.015.56         1,08.54         1,01.04         1         1           Iditures         75.33         31.10.04         7,911.00         1         353.556         \$52.013.556         \$52.013.556         \$52.013.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556         \$52.053.556 <td>610 General Supplies</td> <td>1,243.92</td> <td>1,184.35</td> <td>120,611.82</td> <td>123,040.09</td>	610 General Supplies	1,243.92	1,184.35	120,611.82	123,040.09	
chrology Related         2,109.24         5,190.35         57         57           Sofnology Related         53,380.02         53,348.13         5195,367.94         5202         79           Original and Additional by Software - Original         To Additional         79,492.07         79         79           Original and Additional         To Software - Original         To Additional         79,492.07         79           Software - Original         To Book         To Book         79,492.07         79           Software - Original         To Book         To Book         70         79           Software - Original         To Book         To Book         70         70           Software - Original         To Book         To Book         70         70         70           Software - Original         To Book         To Book         70         70         70         70           Software - Original         To Book         To Book         To Book         70         70         70         70           Software - Original         To Book         To Book         To Book         70         70         70         70         70           Software - Original         To Book         To Book         To Book	640 Books and Periodicals	26.86	54.54	21,565.17	21,646.57	
S3.380.02     S3.348.13     S195.367.94     S202       Original and Additional us Software - Original     79,492.07     79       Use - Original     79,492.07     79       Software - Original     79,492.07     79       Software - Original     10,515.00     10       Software - Original     59,007.07     590       Software - Original     53.46     108.54       Software - Original     1,911.04     1       Software - Original     52.385     52.013.58       Software - Original     51.133,109.57     52.558	650 Supplies & Fees – Technology Related	2,109.24	2,109.24	53,190.95	57,409.43	
Original and Additional       79,492.07       79         Oy Software - Original       10,515.00       10         Se0.007.07       50         Se0.007.07       50 <t< td=""><td>Total Supplies</td><td>\$3,380.02</td><td>\$3,348.13</td><td>\$195,367.94</td><td>\$202,096.09</td></t<>	Total Supplies	\$3,380.02	\$3,348.13	\$195,367.94	\$202,096.09	
Original and Additional       79,492.07       79       79         gy Software - Original       10,515.00       10         gy Software - Original       53.46       108.54       \$90,007.07       \$90         ditures       53.46       108.54       1,911.04       1         \$128.85       \$2,019.58       \$2,019.58       \$2,558	700 Property				n (r. 17. ste 2011), and the first first first first first first state of the state	
gy Software - Onginal     10,515.00     10       ge0,007.07     \$99,007.07     \$90,007.07     \$82,009.03     \$22,558 <td>752 Capital Equipment – Original and Additional</td> <td></td> <td></td> <td>79,492.07</td> <td>79,492.07</td>	752 Capital Equipment – Original and Additional			79,492.07	79,492.07	
Se0.007.07         Se0.007.01         Se0.007.01         Se0.0107.01         Se	758 Capitalized Technology Software - Original			10,515.00	10,515.00	
53.46     108.54       53.45     108.54       75.39     1,911.04       3128.85     \$2,013.58       \$799,506.65     \$1,133,109.67       \$72,538	Total Property			\$90,007.07	\$90,007.07	
53.46     108.54       108.54       75.39       \$128.85       \$128.85       \$2,019.58       \$2,019.58       \$2,558	800 Other Objects					
Tolitures         T5.39         1,911.04           \$128.65         \$2,019.58         \$2,019.58           \$7386,506.65         \$1,133,109.67         \$626,908.93         \$2,5	810 Dues and Fees	53.46	108.54		162.00	
\$738.505 \$1,133,109.57 \$526,908.93 \$2,5	890 Miscellaneous Expenditures	75.39	1,911.04		1,986.43	
\$798:506.85 \$1,133,109.67 \$626,308.93	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	

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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General Fund (10)		·		
1220 Sensory Support	<u>Elementary</u>	Secondary	Federal	Total
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 <mark>,505.85</mark>	\$24,982.81	\$59,080.43	\$138,569.09
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	612,894.84	612,894.84	a to start a start of the start of	1,225,789.68
Total Purchased Professional and Technical Services	\$612,894.84	S612,894.84		\$1,225,789.68
500 Other Purchased Services				
580 Travel	73.08		18.69	91.77
Total Other Purchased Services	\$73.08		\$18.69	591.77
600 <u>Supplies</u>				
610 General Supplies	60.98	123.82	2,490.00	2,674.80
Total Supplies	86:09\$	\$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

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General Fund (10)				
1230 Emotional Support	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>	1	•		
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	na fer an fernande en en fernande en en fernande fernande en fernande en fernande en en fernande en en fernand	计分词存储 网络外外 医小小外外 化合合体 化合合体 化合合体 化合合体 化合合体 化合合体 化合合体	en de la seconda de la seco	
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 <u>Purchased Professional and Technical Services</u>	ন মে মে মি			
322 Professional Educational Services – lus	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	<b>\$987.19</b>	\$2.254.990.91
				and the second secon
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	a na seu a companya na companya na managana na managana na mangana na companya na seu na na na na na na na na n			a standard an a' an a' an a' an a' an a'
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
	a de la companya de Nome	a de la contractiva d La contractiva de la c	a a la contrata de la	us filmente e la substation en belaktion alle elle elle elle de
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	alaya ya ku u u u u u u u u u u u u u u u u u u	n an	计可加加 化化学 化化学学 化化学学 化化学学 化化学学 化化学学 化化学学 化化	o i never na filo da fi
752 Capital Equipment – Original and Additional			17,638.20	17,638.20
Total Property			\$17,638.20	\$17,638.20
Total 1230 Emotional Support	\$2,568,640.03	\$2,516,036.17	\$265,250.02	\$5,349,926.22
	n de la companya de Northerne de la companya de la compa	a ser a tradition to a substance of the second statement of the second statement of the second second second s	ar verke solden solden an eine der solden solden ander eine solden verke solden ander eine solden eine solden Der solden so	a statistica da fatta de la calenda da calend

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General Fund (10)				
1240 Academic Support	<u>Elementary</u>	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
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	\$2,575,158.18	\$244,826.23	\$5,660,918.89
200 Purchased Professional and Technical Services	AutoModel Andrewson Malandon and Landon Andrewson Andrewson AutoMalandon VI. AutoManandon Andrewson Andrewson A	يري يتعالم المريح والمحافظة المحافظة المحافظة المحافظة المحافظة المحافظة المحافظة المحافظة المحافظة المحافظ	na na mana na mana na manana na manana na manana na manana na manana na mana na mana na mana na manana na manan	
322 Professional Educational Services – lus	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
The second s	يحيدهم والمحترية بالمحترية والمحترية والمحترية والمحترية والمحترية والمحترية والمحترية والمحترية والمحترية والم	·····································	د. به ترکیفیان است. میکرد در سایت بارد این میکرد. در این میکرد است. ۲۰ میکرد است. میکرد این میکرد در میکرد این میکرد این میکرد این میکرد. این میکرد این میکرد این میکرد این میکرد ای ۲۰ میکرد این میکرد این میکرد این میکرد این میکرد این میکرد این میکرد.	a se una con Anno marte antes como a substante a substante de la companya de la companya de la companya de la c
510 Student Transportation Services	1,159.00			1,159.00
580 Trave!	625.88	54.34		680.22
Total Other Purchased Services	<b>\$1</b> ],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
Fotal 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
	and the second statement of the second statement of the second statement of the second second second second se	a de la companya de La companya de la comp	en die en de State daar dage dat dat die dat die de state dat die dat die de state dat die de state die de stat Die state die state d	المعيمات المحاصلية والمحاط والمح

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD	Detail of Gov	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	itures and Other Finan	icing Uses - (EXP)
<u>.</u>				Page - 12 of 28
General Fund (10)				
1241 Learning Support – Public	<u>Elementary</u>	Secondary	Federal	Total
100 <u>Personnel Services – Salarles</u>				
100 Personnel Services – Salaries	3,344,102.09	3,122,369.24	388,627.66	6,855,098.99
I I I I I Personnel Services – Salaries	\$3,344,102.09	\$3,122,369.24	\$388.627.66	S6.855.098.99
200 Personnel Services – Employee Benefits				and the second support of the property of the
210 Group Insurance – Contracted Provider	12 488 63	11 2E1 GA	1 600 00	00 100 11
220 Social Security Contributions	248 753 20	10.100,11	1,022.30	20,403.17
230 PSERS Retirement Contributions	1 006 454 57		20,409.03	06.88,/80.90
250 Unemployment Compensation		1,UZ3,Z41.Z0 045 92	10.080,021	2,243,298.36
260 Workers' Compensation	10,770 84	040.00 10 200 10	0 000 0	8,915.43
270 Group Insurance – Self-Insurance		10,303.72	2,363.69	40,509.25
	1,3/4,602.//	1,202,391.46	88,773.24	2,665,767.47
Joan 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 Protessional Educational Services – Jus	411.04	411.04		822.08
	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	<b>S82.613.10</b>
500 Other Purchased Services	নার জেন মজন আজি পিছিলেও সংগ্রিক প্রথম বিশেষ কি এইন্ডিন হা ও কার্বা উপিনে, না ১০০ টাইটা টিয়ারী কেন্দ্রটোর সেন্দ মেন		A SECTION ASSOCIATION AND A CONTRACTOR AND A CONTRACT AND A C	
580 Travel		5A 3A		P 6 7 3
Total Other Purchased Services				
				42404
610 General Supplies	5E7 77	20 200		10 001 11
640 Books and Periodicals	13 GEO 76	10.152	17.0/0.00	54,420.35 42 000 30
650 Supplies & Fees – Technolony Related	0 1000 for			0/100'51
	2. 30. 201 (31. 10. 10. 10. 10. 10. 10. 10. 10. 10. 1	16,2/1.89	6,642.00	30,876.38
	\$22,175.52	\$16,569.76	\$60,212.21	\$98,957.49
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	S12 552 245 94

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

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100 Personnel Services – Salaries	<u>Elementary</u>	Secondary	Federal	Total
Tuu rensonnel services – addites Total Personnel Services – Salaries	122,535.99 <b>\$122</b> ,535.99	130,183.66 <b>\$130,183.66</b>	252.7 252.7	252,719.65 <b>\$252,719.65</b>
200 Personnelsentister Employee Benefits 200 Court Instruments Contracted Denvider	347.54	369.40	2	716.94
210 Group Ilisurance – Contracteu ritovicei 220 Sociati Savurtiv Contrihitions	9,208.31	9,721.18	18,5	18,929.49
230 PSERS Refirement Contributions	40,977.54	43,534.95	84,5	84,512.49
260 Workers' Compensation	689.33	728.06	7,	1,417.39
270 Group Insurance – Self-Insurance Total Personnel Services – Emplovee Benefits	29,663.15 \$80,885.87	31,936.85 \$ <b>\$86,290.44</b>	61,6 <b>\$1</b> ,67,1	61,600.00 <b>\$16</b> 7,17 <b>6.31</b>
300 Purchased Professional and Technical Services 200 Denfoncional Educational Services - Other		64.25		64.25
229 FIGHESSIGNAL EQUALIONAL SERVICES = OUTER Total Purchased Professional and Technical Services		\$64.25		\$64.25
500 Other Purchased Services 510 Student Transportation Services 580 Travel Total Other Purchased Services	1,159.00 625.88 <b>\$1</b> ,7 <b>84.88</b>		1; 6	1,159.00 625.88 <b>\$1,784.88</b>
600 <u>Supplies</u> 610 General Supplies	1,673.48 S1.673.48	1,009.11 \$1.009.11	2,6 <b>32</b> ,1	2,682.59 <b>\$2,682.59</b>
800 Other Objects 890 Miscellaneous Expenditures	798.75	مىلىدىمەر بەر مەرىپەر بەر بەر بەر بەر بەر بەر بەر بەر بەر ب		798.75
Total Other Objects Total 1243 Gifted Support	\$798.75 \$201,618.97	\$217,547.46	\$425.	\$798.75 \$425,226.43

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

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Eederal <u>Total</u>	569,335.38 \$569,335.38 \$569,335.38
_	77.69 17.69
Secondary	284,667.69 \$284,667.69 \$284,667.69
Elementary	284,667.69 \$284,667.69 \$284,667.69
General Fund (10) 1260 Physical Support	300 <u>Purchased Professional and Technical Services</u> 322 Professional Educational Services – lus Total Purchased Professional and Technical Services Total 1260 Physical Support

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

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Total	82	90.99 <b>\$90.99</b> <b>351.81</b>
R	548,260.82 <b>\$548,260.82</b>	90 \$90 548,351
eral		
Federal		
ary	.41	90.99 590.99 21.40
Secondary	274,130.41 \$274,130.41	90.99 <b>\$90.99</b> \$274,221.40
tary	30.41	<b>4</b> .
Elementary	274,130.41 <b>\$274,130.41</b>	\$274,130.41
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sed Sup	lession: Il Educa Mession	pplies <b>licappe</b>
(10) ndicapț	iessions sed Pro	es Inti-Han
General Fund (10) 1270 Mutti-Handicapped Support	300 <u>Purchased Professional and Technical Services</u> 322 Professional Educational Services – lus Total Purchased Professional and Technical Services	600 <u>Supplies</u> 610 General Supplies Total Supplies Total 1270 Multi-Handicapped Support
Gener 1270 N	300   Total	600 Fotal Fotal

7 Annual Financial Report - 06/30/2019 Fiscal Year End	East Stroudsburg Area SD
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Page - 16 of 28 1,845.38 **\$1,845.38** Total Federal Secondary 1,845.38 **S1,845.38** Elementary Total Purchased Professional and Technical Services **300 Purchased Professional and Technical Services** 322 Professional Educational Services – lus Total 1280 Early Intervention Support 1280 Early Intervention Support Printed 10/31/2019 1:19:41 PM General Fund (10)

\$1,845.38

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General Fund (10)				
1290 Special Programs - Other Support	Elementary	Secondary	Federal	Total
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 Tuitton 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) IIn-Statel and Detention Centers	27,942.27	27,942.27		55,884.54
Total Other Durchased Services	\$865,164.37	S865,164.37		\$1,730,328.74
Total 1/290 Special Programs - Other Support	\$1,119,480.16	\$1,119,480.16		\$2,238,960.32
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General Fund (10)				
1300 Vocational Education	Elementary	Secondary	Federal	Total
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 <u>Personnel Services – Employee Benefits</u>	and we have a subdayer from the state of a finite state of the	r general for the second of the	an a	an a' an a'
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	na je kratego za poslovani se poslovani za poslovani za poslovani poslovani poslovani poslovani poslovani poslo	والماسية والمحافظ والمعاطفة والمتعادية المتعادية والمعافرة والمتعارضين والمعادية والمعادية		
329 Professional Educational Services Other		20.794.69		20 794 60
Total Purchased Professional and Technical Services		\$20,794.69		S20.794.69
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	<b>.</b>	\$1.794.667.30
600 Supplies	计分词计分词 计分子 医子宫 医外外的 化合物 化合物 化合物 医外外的 化分子的 化分子的 化合物 化合物 化合物 化合物 化合物 化合物 化合物 化合物 化合物 化丁基酸化			a state of the state of the state of the
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	\$2,590,962.15

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

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1400 Other Instructional Programs Elementary / Secondary	<u>Elementary</u>	Secondary	Federal	Total
100 Personnel Services – Salaries		17 50 <u>7</u> 64 1		140 178 70
100 Personnel Services – Salaries Trial Personnel Services – Salaries	0,330.88 \$5,336.88	145,181,41 \$143,791.41		\$149,128.29
	المريكية والمريكية والمريكية والمريكية والمريكية المعادلة والمتقادية والمعالمية والمريكية والمريكية والمريكية والمعادلة والمريكية	「「「「「」」」「「」」」」「「」」」」「「」」」」」「「」」」」」」」」	inana da antar ya mana ana antar da antar da antar da antar antar antar antar antar antar antar antar antar ant	and a second
210 Group Insurance – Contracted Provider		399.78		399.78
220 Social Security Contributions	403.21	10,758.96		11,162.17
230 PSERS Retirement Contributions	1,784.14	50,006.03		51,790.17
260 Workers' Compensation	34.16	828.30		862.46
270 Group Insurance – Self-Insurance		36,309.99		36,309.99
Total Personnel Services – Employee Benefits	\$2,22151	\$98,303.06		\$100,524.57
300 Purchased Professional and Technical Services				
322 Professional Educational Services – lus	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 Tuttion 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 <u>Supplies</u>				
620 Energy		1,220.04		1,220.04
Total Supplies		\$1,220.04		\$1,220.04
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	<u>Federal</u> <u>Total</u>		125,256.37		399.78	9.371.88	41 865 83	2002	36.309.99	S88;657.19	on and a second seco	371.06 742.12			1.220.04	\$1,220.04 \$371.06 \$215.875.72	
	Secondary		125,256.37 <b>\$125,256.37</b>		399.78	9.371.88	41.865.83	709.71	36.309.99	\$88,657.19	ran ann an du anna an bha an anna Anna an Anna an Anna an Anna an Anna Anna Anna Anna Anna Anna Anna Anna Anna	371.06	\$371.06	n na shinna - Angala - Anan Angala - Ana	1.220.04	\$1,220.04 \$215,504,66	
	Elementary																
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	ion	<u> vices – Salaries</u>	100 Personnel Services – Salaries Total Personnel Services – Salaries	200 <u>Personnel Services – Employee Benefits</u>	210 Group Insurance - Contracted Provider	220 Social Security Contributions	230 PSERS Refirement Contributions	ompensation	270 Group Insurance - Self-Insurance	Total Personnel Services – Employee Benefits	300 Purchased Professional and Technical Services	329 Professional Educational Services - Other	Total Purchased Professional and Technical Services			ducation.	n e a se anne ann an an an ann ann ann ann an ann an
General Fund (10)	1410 Drivers' Education	100 Personnel Services – Salaries	100 Personnel S Total Personnel Ser	200 Personnel Serv	210 Group Insur	220 Social Secu	230 PSERS Ret	260 Workers' Compensation	270 Group Insur	Total Personnel Sen	300 Purchased Prof	329 Professiona	Total Purchased Pro	600 <u>Supplies</u>	620 Energy	Total Supplies Total 1410 Drivers' Education	

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General Fund (10)	- methoda -	Jackanoog	Foderal	Total
1420 Summer School	<b>Clementary</b>	Secolinary		
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries		5,825.65 \$5,825.65		5,825.65 \$5,825.65
200 <u>Personnel Services – Employee Benefitis</u>				10.001
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 Total 1420 Summer School		\$4,311.45 \$10,137.10		\$4,311.45 \$10,137.10

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	<u>Elementary</u> <u>Secondary</u> <u>Federal</u>		5,336.88 (2,709.39						\$5,334.42 \$7,558.39 \$18,043.81
General Fund (10)	1430 Homebound Instruction	100 Personnel Services – Salaries	100 Personnel Services – Salaries	Total Personnel Services – Salaries	200 <u>Personnel Services – Employee Benefits</u>	220 Social Security Contributions	230 PSERS Retirement Contributions	260 Workers' Compensation	Total Personnel Services – Employee Benefits Total 1430 Homebound Instruction

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<u>Elementary</u> <u>Secondary</u> <u>Federal</u> <u>Total</u>	437,840.35 418,481.70 856,322.05 \$437,840.35 \$418,481.70 \$856,322.05	.,	10,886.34 10,886.34 21,772.68	57358936 ····· 54254/487
General Fund (10) 1440 Atternative Regular Education Programs	300 Purchased Professional and Technical Services 322 Professional Educational Services – lus Total Purchased Professional and Technical Services	500 Other Purchased Services 561 Tuition To Other School Districts Within the State 563 Tuition To Nonpublic Schools	596 Direct Payments To Intermediate Units	Total Other Purchased Services

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	<u>Total</u>	97,747,44 21,772,68 \$119,520,12 \$119,520,12
	<u>Federal</u>	
	<u>Secondary</u>	95,044.42 10,886.34 <b>\$105,930.76</b> <b>\$105,930.76</b>
	<u>Elementary</u>	2,703.02 10,886.34 <b>\$13,589.36</b> <b>\$13,589.36</b>
General Fund (10)	1441 Adjudicated / Court-Placed Programs 500 Other Purchased Services	561 Tutton To Other School Districts Within the State 596 Direct Payments To Intermediate Units Total Other Purchased Services Total 1441 Adjudicated / Court-Placed Programs

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1	Secondary Federal Lotal	418,481.70 856,322.05 \$418,481.70 8856,322.05	319,544.05 319,544.05 319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,544.05 5319,555.05 5319,555.05 5319,555.05 53105,5555.05 5310,55555.05555.05 5310,55555.05 5310,55555.05 5310,55555.05 5310,55555.05 5310,55555.05 5310,55555.05 5310,55555.05 5310,555555.05 5310,555555.055555555555555555555555555555
	<u>Elementary</u>	437,840.35 <b>\$437,840.35</b>	\$437,840.35
General Fund (10)	1442 Alternative Education Programs	300 Purchased Professional and Technical Services 322 Professional Educational Services – Ius Total Purchased Professional and Technical Services	500 Other Purchased Services 563 Tuition To Nonpublic Schools Total Other Purchased Services Total 1442 Alternative Education Programs

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Secondarv Eederal Total				\$27,874.49 \$27,874.49 \$27,874.49 \$27,874.49 \$27,874.49
Elementary			- Internet in the second second second second se second second s Second second se Second second s Second second se	
General Fund (10) 1500 Nonpublic School Programs	300 Purchased Professional and Technical Services	322 Professional Educational Services Ius		Total Purchased Professional and Technical Services Total 1500 Nonpublic School Programs

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General Fund (10)				
1800 Pre-Kindergarten	<u>Elementary</u>	Secondary	Federal	Total
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 <u>Supplies</u>				
610 General Supplies			58.41	58.41
630 Food			1,334.00	1,334.00
Total Supplies			\$1.392.41	\$1,392.41 •••• 869 -••
Total 1800. Pre-Kindergarten			27/2009.12	7/-000'/7¢

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General Fund (1)       Elementary       Secondary       Federal         1801 Pre-Kinstruction       1801 Pre-Kinstruction       18,965.76       18,956.76         100 Personnel Services - Salaries       18,956.76       18,956.76       18,956.76         101 Personnel Services - Salaries       18,956.76       18,956.76       18,956.76         201 Personnel Services - Employee Benefits       18,956.76       18,956.76       18,956.76         201 Personnel Services - Employee Benefits       18,956.76       18,956.76       18,940.00       17,34         201 Derson Services - Employee Benefits       18,956.76       18,940.00       13,340.00       13,340.00       13,340.00         201 Derson Services - Employee       18,356.76       18,340.00       13,340.00       13,340.00       13,340.00       13,340.00       13,340.00       13,340.00       13,340.00       13,340.00       13,340.00       13,340.00       13,340.00	}	Total	18,956.76 \$18,956.76	1.450.21	5,948.00	121.34	\$7,519.55	58.41	1.334.00	\$1,392.41
		Federal	18,956.76 \$18,956.76	1.450.21	5,948.00	121.34	\$7,519,55	58.41	1,334.00	\$1,392.41
	0	Secondary								
		Lementary								
21 - 22 - 24 - 24 - 24 - 24 - 24 - 24 -										
21 <b>2</b>										
ries s s s cuttons Vee Bene			ries S	<u>ee Benefits</u> ns	outions		1907 1877 1970			Total Supplies
General Fund (10) 1801 Pre-K Instruction 1801 Pre-K Instruction 100 Personnel Services – Salaries 100 Personnel Services – Salaries 200 Personnel Services – Employee Benefits 220 Social Security Contributions 230 PSERS Retirement Contributions 230 PSERS Retirement Contributions 260 Workers' Compensation Total Personnel Services – Employee Benefits 610 General Supplies 630 Food Total Supplies	nd (10) Instruction	nnei Services – Salaries	Personnel Services – Sala onnel Services – Salarie	pnnel Services – Employ locial Security Contribution	SERS Retirement Contrit	Vorkers' Compensation	ionnel Services – Emplo lies	Seneral Supplies	ood	olies

62	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
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General Fund (10)	Tottal
zuus support Services 100 Personnel Services <u>– Salaries</u>	
s. 1. ar de las artes de missiones regeles sense general de la serie de la serie de la serie de la serie de la se	20,532,305.46
Total Personnel Services – Salaries	\$20,532,305,46
200 Personnel Services – Employee Benefits 210 Craum Insurance – Contracted Drividar	131.958.52
210 Social Security Contributions	1,529,624.59
230 PSERS Retirement Contributions	6,699,239.47
240 Tuition Reimbursement 250 Themniourment Commensation	1.51,007.00 3.760.02
260 Workers' Compensation	128,932.23
	6,854,706.87 Generative contractions were remember of the rest of
Total Personnel Services – Employee Benefits	\$15,479,829,30
300 Purchased Professional and Technical Services	
322 Professional Educational Services – lus	1,U28,8U4.32 7 ADE 42
330 Other Professional Services - Other 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	<b>57:341:314:00</b>
440 Planing Services	328 306 84
4.10 Creating Services 420 Utility Services	149,498.87
430 Repairs and Maintenance Services	736,162,48
440 Rentals	141,770.04 B 253 35
460 Extermination Services Total Purchased Property Services	ec. 2541, 2571, 2581, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591, 2591,
500 Other Purchased Services	
	890,263.82
516 Student Transportation Services From the IU 520 Insurance – General	3/3/291.55 63.342.00
522 Automotive Liability Insurance	116,191.00
	322,431.00
	202,720.83
24.1 Adverusing Related to Federal Grant, Awards 550 Printing and Binding	32,807.57
580 Travel	90,308.82
595 IU Payments By Withholding 597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	127,378.67 169,939.10 57,409.101 '98
104 Outer Andrese vervices 600 Supplies	
610 General Supplies	918,155.85 2 400 476 00
620 Energy 630 Food Pade 59	7,043.52

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East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM LEA : 120452003

Page - 2 of 59

Total

948,972.53

\$4,164,034.64

96,685.84

664.05

4,562,986.76 16,288.40 \$6,443,159.70

6

20

68,299.62 19,431.95 \$87,731.57 \$53,021,847.83

32,675.49 1,830,545.00

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L) pung
General I

#### 2000 Support Services

#### 600 <u>Supplies</u>

640 Books and Periodicals

650 Supplies & Fees - Technology Related

Total Supplies

#### 700 Property

- 752 Capital Equipment Original and Additional
  756 Capitalized Technology Equipment Original
  758 Capitalized Technology Software Original
  762 Capitalized Equipment Replacement

- 766 Capitalized Technology Equipment Replacement

## Total Property

#### 800 Other Objects

#### 810 Dues and Fees

890 Miscellaneous Expenditures

Total Other Objects

Lith Chance The Honology And SD (1)         April 1 (2)         April 1 (2)           Ref (1)         Ref (1)         Ref (1)         Ref (1)         Period	2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Gov	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	ures and Other Financing	Uses - (EXP)
Elementary         Secontary         Edenoity				μ.	age - 3 of 59
Elementary         Secondary         Econdary         277         276         277         276         276         277         276         276         277         276         277         276 <t< th=""><th>General Fund (10)</th><th></th><th></th><th></th><th></th></t<>	General Fund (10)				
asis         046002.44         1,415.56.15         2,77           Ebmoffs         5,818.05         6,918.05         2,77           Ebmoffs         7,208.19         0,013.45         2,77           Ebmoffs         7,708.19         0,014.42         2,77           Ebmoffs         7,708.19         0,014.42         2,77           Ebmoffs         7,708.19         0,014.42         2,77           Ebmoffs         3,77,27         9,92         2,92           Ebmoffs         3,77,27         9,02,26         2,77           Ebmoffs         3,757         3,155         3,10           Ebmoffs         5,64,21,12         5,856,247,13         3,00,256         2,12           Ebmoffs         5,77,13         3,00,256         2,77         2,77           Ebmoffs         5,97,153         5,93,256         2,77         1,00           Moles         1,1,26,116         5,95,347         3,157         1,00           Moles         1,1,26,116         5,95,347         3,157         1,00           Moles         1,1,26,116         5,95,347         2,97,153         2,97,153           Moles         1,1,26,116         2,96,377         2,91,150         2,97,153 <th>2100 Support Services – Students</th> <th><u>Elementary</u></th> <th>Secondary</th> <th>Federal</th> <th>Total</th>	2100 Support Services – Students	<u>Elementary</u>	Secondary	Federal	Total
a         second.t         Anto.secity         Anto.s	100 Personnel Services – Salaries				00 377 772 00
Manufan         stadio0244         \$1,46,566,5         \$2,77           Albundia         7,704,27         4,593,04         5,910,5         22,742,27         22           Albundia         7,7104,52         44,752,75         22         22         22           Albundia         7,7104,52         44,752,75         22         22         22           bors         5,52,23         00,256         54,61         26         24           conce         25,42,13         00,256         54,61         26         24           conce         145,47         56,61,61         56,64,72         54,61         24         24           conce         145,47         56,61         56,64,10         14,2         24 <td>100 Personnel Services – Salaries</td> <td>949,002.44</td> <td>1,416,556.15</td> <td></td> <td>2////////////</td>	100 Personnel Services – Salaries	949,002.44	1,416,556.15		2////////////
Elemetts         4,588.04         5,918.05         2           of         7,208.13         105,134.52         2           of         5,47,34.3         0,6134.52         2           or         5,47,34.3         0,6134.52         2           or         5,47,34.3         0,6134.52         2           or         5,47,34.3         0,6134.52         2           or         5,67,0134         5,67,0134         2           or         5,67,0134         5,67,0134         10           or         2,62,47734         300,265,13         10           or         2,64,505         5,62,64         10           or         1,63,014         5,65,63,03         10           or         1,63,015         5,65,63,03         10           or         1,63,015         5,65,63,03         10           or         1,73         2,13,00         2,13,00           or         1,753         2,01,03         1,0           or         1,753         2,01,03         1,0           or         1,07,55         2,01,03         1,0           or         1,07,55         2,01,03         2,0           or	Total Personnel Services – Salaries	\$949,002.44	\$1,416,556.15		2,777,445.88
71,080,19     10,014,05     6,014,05     7,702,17       71,104,23     3,71,104,23     3,47,72,27     9       72,47,122,17     3,47,72,23     9,44,752,23     9       20,64,17     2,64,172,23     4,44,752,23     9       20,64,172,23     3,64,172,23     9,116       20,64,11     56,64,116     56,64,172,23     9,116       20,64,112     56,64,12     56,64,172,23     10,116       20,64,112     56,64,12     56,64,172,23     10,12       20,112     143,17     51,12     11,12       20,112     143,17     51,12     11,12       20,113     11,15     2,27,11     11,12       21,13     11,13     2,21,13     11,23       21,13     11,13     2,21,13     11,23       21,13     11,13     2,21,13     11,23       21,14     17,35     2,21,14     11,23       21,14     2,366,53     3,114,33     11,33       21,14     11,14     2,366,52     11,33       21,14     1,15,365,53     2,114,14     11,32       21,14     2,366,53     3,114,14     2,112       21,14     2,366,53     3,114,14     2,114       21,14     2,32     2,214,14     2,212	200 <u>Personnel Services – Employee Benefits</u>				
T1.206.15         T1.206.15         T2.206.15         T2.206         T2.206.15         T2.206.15         T2.206.15         T2.206.15         T2.206.15         T2.206.15         T2.206.15         T2.206.15         T2.206.15         T2.201	210 Group Insurance – Contracted Provider	4,599.04	5,918.05		14,785.93
317.104.23         64.752.27         9           566100111         9.45230         9.47523           262.477.34         30.265.19         91.3           Mess         515.420.96         566.841.06         10.           Mess         515.420.96         566.841.06         10.           Mess         515.420.96         565.987.723         91.3           Mess         515.420.96         565.987.76         23.2           Mess         141.281.16         99.25.56         23.7           Mess         107.55         237.757         10.           Mess         107.55         237.71         10.           Mess         17.38         4.318.27         1           Mess         17.38         2.865.58         237.757           Mess         17.38         2.865.56         1           Mess         17.38         2.865.56         1           Mess         17.33         2.865.56         1         1           Mess         1.7.38         2.877.56         2.877.755         1         1           Mess         1.7.38         4.318.27         2.866.56         1         1           Mess         2.866.58	220 Social Security Contributions	71,208.19	105,134.52		207,086.99
55,447.34         56,61,00111         56,42.30         7         7           Meas         56,100111         56,42.30         51,8         7         7           Meas         51,40.09         66,100111         56,45.22         51,8         7         7           Meas         51,40.09         66,100111         56,45.096         66,841.09         10.0         10.0           Meas         133.17         317.57         317.57         317.57         312.57         32.56.57         312.57         312.57	230 PSERS Retirement Contributions	317,104.23	464,752.27		918,637.76
282.447.34         302.056.18         71           Meas         515,420.36         505,647.03         503,647.03         511,0           Meas         515,420.36         505,647.10         100         22         22           modes         515,420.36         505,647.13         317,57         317,51         317,57         317,57<	260 Workers' Compensation	5,642.31	8,482.30		16,733.42
Section 11         Section 232         313           Ules         515,420,6         505,410,6         505,410,6         10           Ules         515,420,6         505,410,6         505,410,6         2           Moles         5456,622-13         5895,0937,4         412,27         412,27           Moles         107,55         297,75         412,00         417,39         297,75         11           ards         117,39         297,75         413,821         11         400,00         517,57         11           ards         117,39         297,75         297,71         413,821         1         1           ards         117,93         297,75         297,71         1         1         1           ards         117,93         286,55         297,71         1         1         1           ards         117,93         286,55         283,71,65         321,64         1         1           ards         133,14         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733         332,733	270 Group Insurance – Self-Insurance	262,447.34	300,285.18	n yana barake ingka keringgi keringgi kering di Karaka kering keringka keringka keringka keringka keringka keri	703,548.17
Mices         515,420.96         505,841.09         10           Arices         6515,420.96         505,841.09         10           Arices         665,652.12         5952.66         2           Arices         665,652.12         5955.052.76         512           Arices         13.17.57         (40.00)         513           Arices         17.35         297.71         (40.00)           ards         17.35         287.71         (40.00)           arids         17.35         286.36         51           arids         17.38         4,382.71         1           arids         12.86         28.38.71         53.18.01         51           arids         14.34         2.266.52         53.18.01         51           arids         14.34         2.266.52         53.12         53.61.27         53.61.27           arids         1.58.01.73         53.01.56.52         53.61.27 <td>Total Personnel Services – Employee Benefits</td> <td>\$661,001.11</td> <td>\$884,572.32</td> <td><b>9</b></td> <td>1,860,792.27</td>	Total Personnel Services – Employee Benefits	\$661,001.11	\$884,572.32	<b>9</b>	1,860,792.27
32 Professional Sorvices         163,4000 B         103,261 (16)         803,265 (10)         103           30 Ohne Professional Sorvices         141,261 (16)         803,265 (10)         103           30 Ohne Professional Sorvices         143,271 (15)         805,003 (14)         103           40 Eurthased Exponds         113,17         317,57         113         113           40 Eurthased Exponds         113,17         317,57         113         113           40 Eurthased Enropenty Services         113,17         317,57         113         113           40 Eurthased Enropenty Services         113,17         113,17         113,17         113         113           50 Ohne Turndations         113,47         113,47         113	300 Purchased Professional and Technical Services				
330 Other Professional Services         141_261;16         89,252.65         22           Crail Functivasid Professional and Fernical Services         141_261;15         89,252.65         151           Crail Functivasid Professional and Fernical Services         183,17         317.57         151           AD Repairs and Manhanano Services         183,17         317.57         317.57         317.57           440 Repairs and Manhanano Services         183,17         317.57         317.57         317.57           440 Repairs and Manhanano Services         183,17         317.57         317.57         317.57           500 Other Provinses         500 Other Provinses         113.55         237.11         117.55         237.11           501 Advected         301 Communications         113.67         431.32         266.53         117.55         267.55         266.56         1           501 Tavial         500 Communications         126.55         84,966.55         1         1           501 Tavial         500 Communications         126.55         84,966.55         1         1           501 Tavial         501 Communications         126.55         84,966.55         1         1           501 Tavial         501 Communications         126.55         84,966.55	322 Professional Educational Services lus	515,420.96	505,841.09		1,021,262.05
Total Purchased Protestored and Technical Services         565,662.12         5555,063.74         512           400         Eurchased Protestored and Technical Services         18.3.77         31.5.7         31.5.7         31.5           400         Eurchased Property Services         18.3.77         31.5.7         (40.00)         237.11         (40.00)         237.11         (40.00)         237.11         (40.00)         237.11         (40.00)         237.11         (40.00)         237.11         (40.00)         (4	330 Other Professional Services	141,261.16	89,252.65	r an an Anna an Anna an Anna Anna Anna A	230,513.81
shifts:     183.77     317.57       shift:     317.57     (40.00)       shift:     107.55     297.71       al Grant Averds     107.55     297.71       al Grant Averds     107.55     297.71       al Grant Averds     17.93     297.71       al Grant Averds     107.55     297.71       al Grant Averds     17.93     286.35       date Units for Institutionalized Childrens Program     84,966.55     84,666.55       date Units for Institutionalized Childrens Program     84,966.55     84,666.55       off     15,385.53     29,119.04     1       off     15,385.53     29,119.04     226.52       off     14.34     2,266.52     52,50       off set last     14.34     2,266.52       off set last     1,434     2,266.52       off set last     1,434     2,266.52       off set last     51,60.73     2,961.27       fisser     1,434     5,007.33	Total Purchased Professional and Technical Services	\$656,682.12	\$595,093.74	9	1,251,775.86
arrices 183.77 31.55 31.57 31.55 31.57 31.55 31.57 31.55 31.57 31.55 31.	400 Purchased Property Services				-
(40.00)     (40.00)       al Crant Awards     107,55     297,71       al Crant Awards     17,35     297,71       al Crant Awards     17,35     286,35       al Crant Awards     1,735     286,35       date Units for Institutionalized Childrans Program     84,960,55     84,960,55       date Units for Institutionalized Childrans Program     80,126,23     84,960,55       opticated     15,385,53     20,118,04       opticated     15,385,53     20,118,04       opticated     14,34     2,286,55       opticated     14,34     2,286,55       opticated     14,34     2,286,55       opticated     14,34     2,286,55       opticated     1,434     2,286,55       opticated     1,590,73     2,361,27       opticate     1,590,73     5,301,932,14	430 Repairs and Maintenance Services	183.77	317.57		636.05
stratts     stratts     stratts       al Grant Awards     107.55     297.71       al Grant Awards     17.33     286.36       17.33     128.87     286.36       4.901.55     8.1966.55     1       date Units for institutionalized Childrens' Program     84,966.55     84,966.55       Association     15,385.53     29,118.04       2.307.10     15,385.53     29,118.04       2.310.05     3,219.05     32,259.26       97 Related     1,590.73     2,961.27       1.500.73     2,961.27     51,300.73       1.500.73     2,961.27       1.500.73     2,961.27       1.500.73     2,302.932.14	440 Rentals	a digina di kana mangka mangka na kana na kana kana kana kana kan	(40.00)	a - The State S	(40.00)
IO7.55     297.71       al Grant Awards     17.93     287.71       Andreads     129.87     286.36       4, 900.138     4, 318.21     4, 318.21       date Units for Institutionalized Childrans' Program     84,966.35     84,966.35       gate Units for Institutionalized Childrans' Program     84,966.35     29,116.04       gate Units for Institutionalized Childrans' Program     84,966.35     84,966.35       gate Units for Institutionalized Childrans' Program     15,365.52     26,110,44       gate Units for Institutionalized     1,590.73     2,296.127       filson 7     2,961.27     5,361.27       filson 7     5,307.196     5,307.196	Total Purchased Property Services	\$183.77	\$277.57		\$596.05
107.55     297.71       orderal Grant Awards     17.33     297.71       active Units for Institutionalized Childrens' Program     4,901.38     4,318.21       mediate Units for Institutionalized Childrens' Program     84,966.55     84,966.55       modules     84,966.55     84,966.55     1       000756.38     29,118.04     202,118.04       15,385.53     29,118.04     202,50       0050y Related     3,219.06     931.20       1,500.73     2,366.52     5       1,500.73     2,366.52     5       1,500.73     2,366.52     5       1,500.73     2,361.27     5       1,500.73     2,361.27     5       1,500.73     2,361.27     5       1,500.73     5,361.327     5	500 Other Purchased Services				
oderal Grant Awards 17.93 aderal Grant Awards 129.87 mediate Units for Institutionalized Childrens' Program 8,496.01.38 mediate Units for Institutionalized Childrens' Program 8,496.01.38 mediate Units for Institutionalized Childrens' Program 8,496.01.38 15,385.55 29,119.04 15,385.55 29,119.04 2,266.52 0000 Related 2,266.52 1,590.73 2,961.27 1,590.73 2,961.27 1,590.73 2,961.27 1,590.73 2,961.27 1,590.73 2,961.27 1,590.73 5,300,332.14 561	530 Communications	107.55	297.71		405.26
126.67     126.67     286.36       mediate Units for Institutionalized Childrens' Program     8,906.35     4,318.21       890,126.28     84,969.55     84,969.55     51       15,385.53     29,118.04     262.50     21       0ogy Related     1,5385.53     29,118.04     262.50       14.34     2,286.52     351.20       14.34     2,286.52     351.20       14.34     2,286.52     53       15.302.73     53,2593.26     53       1,590.73     53,2593.26     53       1,590.73     2,961.27     53,591.26       1,590.73     53,021.932.14     561.37	541 Advertising Related to Federal Grant Awards	17.93			17.93
4,901.38       4,318.21       4,318.21       1         mediate Units for Institutionalized Childrens' Program       84,969.55       84,969.55       1         statutionalized Childrens' Program       8,969.166       84,969.55       1         loopy Related       15,385.53       29,119.04       262.50       51         ology Related       1,4.34       2,286.52       51       51         rule       14.34       2,286.52       53       51       51         rule       1,500.73       2,961.27       53       51	550 Printing and Binding	129.87	286.36		1,765.23
mediate Units for Institutionalized Childrens' Program     84,968.55     84,969.55     51       timediate Units for Institutionalized Childrens' Program     \$30,126.28     \$53,3718.33     \$1       timediate Units for Institutionalized Childrens' Program     15,385.53     29,119.04     \$1       timediate Units for Institutionalized Childrens' Program     15,385.53     29,119.04     \$2       timediate Units     2,219.08     931.20     931.20       timediate Units     14.34     2,286.52     \$\$       timediate Units     \$16.134     2,286.52     \$\$       timediate Units     11.500.73     \$\$     \$\$       timediate Units     \$\$     2,961.27     \$\$	580 Travel	4,901.38	4,318.21		12,871.08
\$90,126.28     \$93,371,33     \$1       15,385.53     29,119.04       262.50     262.50       3,219.08     931.20       14.34     2,286.52       14.34     2,286.52       518.615     532,559.26       518.073     2,961.27       61,500.73     5,301.332.14       52,961.27     53,01.332.14	597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	84,969.55	84,969.55	یکی دوارد در محمد الاستان اور این از محمد دارد الاول الافنان و معرفان الاستان الاستان الاستان الارون محمد الاول الاول الاول الاول الاول الافنان الافنان الافنان الافنان الافنان الافنان الافنان الافنان الافنان الاف	169,939.10
plies     15,385.53     29,119.04       Periodicals     262.50     262.50       Periodicals     3,219.08     931.20       Fees - Technology Related     14.34     2,286.52       Fees - Technology Related     14.34     2,286.52       Fees - Technology Related     16.34     2,286.52       Fees - Technology Related     16.34     2,286.52       Fees - Technology Related     16.34     2,286.52       Fees - Technology Related     516.16.95     5       Fees - Technology Related     1,500.73     2,961.27       Bes     51.500.73     52.051.27       Bes     53.051.33     53.021.33	Total Other Purchased Services	\$90,126.28	\$89,871.83		\$184,998.60
pplies     T3,385.53     25,113.04       Periodicals     2,62.50     262.50       Periodicals     3,219.08     931.20       Fees – Technology Related     14.34     2,286.52       Fees – Technology Related     14.34     2,286.52       Fees – Technology Related     14.34     2,286.52       Fees – Technology Related     1,590.73     2,961.27       Bes     1,590.73     2,961.27       Bes     51,500.73     52,501.27       Bes     51,500.73     52,601.27					AA 604 67
Periodicals 3,219.08 931.20 Fees - Technology Related 71.24 2,286.52 53 818,618.95 832,5399.26 \$ etcs 1,500.73 2,961.27 5,100.73 2,961.27 5,100.73 5,1500.73 5,00 5,00.73 5,00 5,00.73 5,00 5,00.73 5,00 5,00.73 5,00 5,00.73 5,00 5,00.73 5,00 5,00.73 5,00 5,00.73 5,00 5,00 5,00 5,00 5,00 5,00 5,00 5,0	610 General Supplies	15,385.53	28, 119.04 262 ED		262.50
Periodicals 3,213.08 331.20 Fees - Technology Related 14.34 2,286.52 531.20 668 1,590.73 2,961.27 61,500.73 2,961.27 51.27 81,500.73 5,300.73 5,961.27 51.27 81,500.73 5,300.7			001202		4 150 28
Fees - Technology Related     14.34     4.400-32       Fees - Technology Related     \$13,618.95     \$32,599.26       Statistical     51,500.73     2,961.27       Statistical     \$1,500.73     2,961.27       Statistical     \$1,500.73     \$2,961.27       Statistical     \$1,500.73     \$2,961.27       Statistical     \$5,130.73     \$2,961.27       Statistical     \$5,130.73     \$2,961.27	640 Books and Periodicals	3,219.08	801-20 0 0 0 0 0		2 200 86
ees \$18,618.95 \$32,509.26 \$ 1,590.73 2,961.27 51,590.73 \$2,961.27 51,590.73 \$2,961.27 51,590.73 \$2,961.27 52,300.73 \$2,961.27 52,300.73 \$2,961.27 52,300.73 \$2,961.27 52,300.73 \$2,961.27 52,962.24 52,	650 Supplies & Fees – Technology Related	14.34 	20,085,2 26,085,2		
ees 2.961.27 51,590.73 2.961.27 \$1,590.73 \$2,961.27 \$2,300.73 \$2,961.27 \$2,000 \$33,021,932.14 \$6.1	Total Supplies	\$18,618.95	\$32,599.26		\$51,218.21
ees 2,961.27 2,961.27 1,590.73 2,961.27	800 Other Objects				
\$1,590.73 \$2,961.27 ervices - Students \$3,021,932.14 \$6.1	810 Dues and Fees	1,590.73	2,961.27		5,299.42
ervices - Students \$3,021,932.14	Total Other Objects	\$1,590.73	\$2,961.27		\$5,299.42
	Total 2100 Sumoot Services - Students	\$2.377.205.40	\$3,021,932.14		\$6,132,126.29

2018-2019 PDE-2057	2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End
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2110 Supervision of Student Services 100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Employee Benefits				
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries 200 Personnel Services – Employee Benefits	<u>Elementary</u>	Secondary	Federal	<u>Total</u>
100 Personnel Services – Salaries Total Personnel Services – Salaries 200 <u>Personnel Services – Employee Benefits</u>				
Total Personnel Services – Salaries 200 <u>Personnel Services – Employee Benefits</u>	179,000.80	176,317.41		355.318.21
200 <u>Personnel Services – Employee Benefits</u>	\$179,000.80	\$176,317.41		\$355,318.21
	"我们就能到她们的想要想,我想了,我们的情绪,不过你们的你。""你,你们不会不是你?""你?""你?""你?""你?""你?""你?""你?""你?""你?""			i seductional contractions
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	Ţ	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	<b>\$129.789.66</b>	SON REG 40		ar ara ucc
				21-040-04-74
330 Other Professional Services	141 261 16	RQ 757 65	· ·	220 E12 04
		00,202,00	7	10.010,002
10.44 Fukulaseu Froessional and Fechnical Services 400 Durnhead Pronety Services	<b>\$141,261.16</b>	\$89,252.65	<b>3</b>	\$230,513.81
14. Densite and Maintanana Cardina				
	142.64	234.06	a dennik te men ter eve stat i te danimi rada pritikas serinin jako sa na ita danik e na ini ndat kanan situ	376.70
Total Purchased Property Services	\$142.64	\$234.06		\$376.70
500 Other Purchased Services			in a manufacture of the first o	de s'altre sous sous en la section de la
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		<b>S8.091.50</b>
600 <u>Supplies</u>	计过程 计加速器 计分子的 医结核结核 化合理学 计算法分词 计计算法 医马克氏 计算法分词 化合体 化合体化合物	and a state of the state of state of a state of the state		al dan managan ang kana
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	n na shini wana maka maka manana kuma na mana wa mana wa mana kuma kuma maka maka mana kuma na kuma na mana ma		n ar 1964. Anna 1969. An an Anna ann an Anna Anna Anna Anna	
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	<b>9</b>	\$830,398.53

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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2111 Supervision of Student Services – Head of Component	Elementary	Secondary	Federal	Total
100 <u>Personnei Services – Saiaries</u>				
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 <u>Other Objects</u>				
810 Dues and Fees	877.80	1,102.20		1,980.00
Total Other Objects	<b>\$877.80</b>	\$1,102.20		\$1,980.00
Triel 2011 Science of Section Section Used of Community	C100 EC3 EC			C234 NO7 E4

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General Fund (10)				
2119 Supervision of Student Services – All Other Supervision	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries	66,343.32	74.935.72	14	141.279.04
Total Personnel Services – Salaries	S66;343.32	\$74,935.72	514 State	S141 279 04
200 Personnel Services – Employee Benefits	ne na anti-anti-anti-anti-anti-anti-anti-anti-			
210 Group Insurance – Contracted Provider	284.39	331 70		616.00
220 Social Security Contributions	4.929.66	5.639.64	Ť	10.569.30
230 PSERS Retirement Contributions	22.128.89	24.950.24	- 4	47 079 13
260 Workers' Compensation	424.65	479.59	r	904.24
270 Group Insurance – Self-insurance	34,879.80	22,300.20	ŝ	57.180.00
Total Personnel Services – Employee Benefits	\$62,647.39	\$53,701.37	511 S11	\$116,348.76
300 Purchased Professional and Technical Services	and the state of the			and a subscript of the subscript of the
330 Other Professional Services	141,261.16	89,252.65	23	230.513.81
Total Purchased Professional and Technical Services	\$141,261.16	\$89.252.65	100 Contraction (2010)	\$230.513.81
400 Purchased Property Services			· 按照时时,这些方法的。""你是我们的是我们的。""你们,你们们就是这个人,你们们就是我们不	
430 Repairs and Maintenance Services	142.64	234.06		376.70
Total Runchased Property Services	\$142.64	\$234.06		\$376.70
500 Other Purchased Services	医小学 化分子 计分子 化化合金 化合金 化合金 化合金 化合金 化合金 化合金 化合金 化合金 化合			
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	in regular dan sebagai yang dan sebagai yan	计分子 医骨骨间 化化合物 化化合物 化化合物 化化合物 化合物合物 化合物合物 化合物合物 化合物合物 化合物合物	and a substant week and a substant of a standard standard and a substant of the substant of the substant of the	
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	<b>1</b> 5	\$11,624.11
800 Other Objects	nara dari a mananga bana a manangan kanangan kanangan kanangan kanangan kanangan dari kanangan kanangan kanang	r ar fan werde ferste fan de ferste fers	n of the second seco	an an anna a' sao ann an anna a' sao an an an an an an an an
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	550i	\$509.310.92

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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General Fund (10) 2120 Guidance Services	Elementary	Secondary	<u>Federal</u>	<u>Total</u>
100 Personnel Services Salaries	•			
100 Personnel Services – Salaries Total Personnel Services – Salaries	721,529.33 <b>\$721,529.33</b>	1,191,766.43		1,913,295.76 <b>\$1,913,295.76</b>
200 Personnel <u>Services – Employee Benefits</u>				
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)
Iotal Purchased Property Services	\$41.13	\$43:51		\$84.64
500 Other Purchased Services				
550 Printing and Binding		143.23		143.23
580 Travel	18.46	65.92		84.38
Total Other Purchased Services	\$18.46	\$209.15		\$227.61
600 <u>Supplies</u>				
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	e (2001) - "Allynessing" (1902) - Berling and State (1902) - Allynessing (1902) - Allynessing (1902)	1,495.00
Total other Objects		\$1,495.00 \$1,023.320.08		\$1,495.00 \$3 198 370 50

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	<u>Secondary</u> <u>Federal</u> <u>Total</u>		505,841.09 1,021,262.05 1,021,262.05 5505,841.09 51,021,262.05	10,519.46 21,038.92 \$10,519.46 \$21,038.92 \$516,360.55 \$1,042,300.97		
	Elementary		515,420.96 \$515,420.96	10,519.46 \$10,519.46 \$525,940.42		
General Fund (10)	2140 Psychological Services	300 Purchased Professional and Technical Services	322 Professional Educational Services – Ius Total Purchased Professional and Technical Services 600 <u>Supplies</u>	610 General Supplies Total Supplies Total 2140 Psychological Services		

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Total

Federal

Secondary

Elementary

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## 2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

East Stroudsburg Area SD LEA: 120452003

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General Fund (10)

2160 Social Work Services

#### Salaries 100 Personnel Services –

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100 Personnel Services – Salaries	Total Personnel Services – Salaries

## 200 Personnel Services – Employee Benefits

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- 220 Social Security Contributions 230 PSERS Retirement Contributions 260 Workers' Compensation
- 270 Group Insurance Self-Insurance

Total Personnel Services – Employee Benefits

\$90,307.00

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### 500 Other Purchased Services

#### 580 Travel

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Total Other Durchased Services		<u>.</u>	I otal 2160 Social Work Services	Ŀ?
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General Fund (10)				
2170 Student Accounting Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services - Salaries				291,861.67
Total Personnel Services – Salaries				\$291,861.67
200 <u>Personnel Services – Employee Benefits</u>	An and when you want of the state	n de la companya de La companya de la comp	eren generale ander andere an	ere destructions and a finite galaxies and
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			ne o manufa a successo a lan anciente a como a successo a successo a successo a successo a successo a successo	
430 Repairs and Maintenance Services				134.71
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550 Printing and Binding				1 349 00
Total Other Purchased Services				\$1,349.00
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810 Dues and Fees				747.42
Total Other Objects Total 2170 Student Accounting Services				\$747.42 \$519,004.64
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Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)

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General Fund (10) 2400 Other Student Semilons	Flomontanc	Secondary	Forderral	Total
2130 Outer Journal Services 100 Personnel Services – Salaries				
100 Personnel Services – Salaries Total Personnel Services – Salaries	48,472.31 <b>\$48,472.31</b>	48,472.31 <b>\$48,472.31</b>	96,944.62 \$96,944.62	4.62 4.62
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	122.76	122.76	245.52	5.52
220 Social Security Contributions	3,653.85	3,653.85	7,307.70	7.70
230 PSERS Retirement Contributions	16,199.52	16,199.52	32,399.04	9.04
260 Workers' Compensation	278.33	278.33	556.66	6.66
	9,467.50	9,467.50	18,935.00	5.00
Total Personnel Services – Employee Benefits	\$29,721.96	\$29,721.96	\$59,443.92	3.92
500 Other Purchased Services				
580 Travel	869.95	869.95	1,739.90	9.90
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	84,969.55	84,969.55	169,939.10	9.10
Total Other Purchased Services	\$85,839.50	\$85,839.50	\$171,679.00	8.
Total 2190 Other Student Services	\$164:033.77	\$164,033.77	\$328,067,54	7.54

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General Fund (10)				
2200 Support Services – Instructional Staff	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				10101
100 Personnel Services – Salaries	781 410 34	GOA 876 54		1000000
Total Personnel Services – Salaries	\$781.410.34	5604.876.51		1,300,200.03
200 Personnel Services – Employee Benefits				000070007674
210 Group Insurance – Contracted Provider	4 296 31	2 AAE DE		
220 Social Security Contributions	58 185 82	0,4440.30 AF FOD 20		1,142.27
230 PSERS Retirement Contributions	256.678.74	198 266 47		103,686.12 AFA 04F 24
240 Tuition Reimbursement	34.078.34	76.973.26		17.042.404
260 Workers' Compensation	4.629.15	3,668,92		00'1 CO'1 1 1
270 Group Insurance – Self-Insurance	151.237.84	130.733.04		281 070 88
Total Personnel Services – Employee Benefits				00'0 /2 1'07
reserves and the second manufactor of the second second second second second second second second second second 300 Purchased Professional and Technical Centrose	07 00L'SOC	\$458,587.95		\$967,694.15
322 Professional Eriturational Sandree - Ins				
329 Professional Educational Services - 145			600.07	600.07
330 Other Professional Services	4,444,11	101.101,2	360.00	7,405.12
360 Employee Training and Development Services	3,000.00 A 900.25	3,900.00	122,110.00	129,010.00
Total Purchased Professional and Technical Services	0,030.20	8,1U0.UD	2,244.00	17,240.30
400 Purchased Proberty Services		\$14,107.06	\$125,314.07	\$154,255.49
430 Repairs and Maintenance Services		1 579 00		1 670 00
Total Purchased Property Services		1,573.00		1,5/8.00
580 Travel	6.844.63	10.214.97	8 093 60	25 153 20
Total Other Purchased Services	\$6.844.63	S10.214.97	S8.093.60	\$25,153,20
610 General Supplies	4.096.59	4 479 29	37 212 14	45 788 <b>0</b> 2
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	547 117 38	S714 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
	1997年1997年19月1日) 1997年19月1日 1997 1997 1997 1997 1997 1997 1997 19			

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

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2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u> <u>Total</u>
100 Personnel Services – Salaries 100 Personnel Services – Salaries	518,110.91	324,304.99	842,415.90
Fotal Personnel Services – Salaries	\$518,110.91	\$324,304.99	\$842,415.90
200 <u>Personnel Services – Employee Benefits</u>			7 8 1 8 J
210 Group Insurance – Contracted Provider	1,503.36	1,112.31	
220 Social Security Contributions	38,268.38	24,253.34	271175
230 PSERS Retirement Contributions	168,643.15	104,573.58	2/3,216.73
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
200 Purchased Professional and Technical Services		5.55	7 045 42
329 Professional Educational Services – Other	4,944.11	2,101-01	・つまつ。これでは、「いたい」では、これではないない。これにはないです。 たいでん ちゅうしょう ちょう
Total Purchased Professional and Technical Services	\$4,944.11	\$2,101.01	S7,045.12
400 Purchased Property Services			
430 Repairs and Maintenance Services		1,579.00	00.9/6/6/1
Total Purchased Property Services		\$1,579:00	51,579.00
500 Other Purchased Services			
580 Travel	22.43	45.54	JA, JQ
Total Other Purchased Services	\$2243	\$45.54	\$67.97
600 <u>Supplies</u>			
610 General Supplies	2,832.19	4,443.39	8C.C/Z,1
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
Trial Supplies	\$60,663.78	\$95,572.48	\$156,236.26
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252,799.43 267,881.52 2522,799.43 267,881.52 2,702.95 2,333.05 19,125.88 2,233.05 19,125.88 2,233.05 19,125.88 29,400.20 8,425.43 31,430.48 2,0444.40 31,430.48 3,854.25 142.07 3,854.25 142.07 3,854.25 142.07 3,854.25 142.07 2,854.40 35.90 2,364.00 2,364.00 2,364.00 2,364.00 2,364.00 2,364.00 2,364.00 2,364.00 2,333.05 3,132.70 3,13	2260 Instruction and Curriculum Development Services	Elementary	Secondary	Federal	<u>Total</u>
252,799,43     267,861,52       \$253,799,43     \$267,861,52       2,792,365     \$2,792,365       19,125,38     20,200,20       91,425,43     \$1,436,45       1,615,440     \$1,436,45       20,444,40     \$1,436,45       20,444,40     \$1,436,45       20,444,40     \$1,436,45       20,444,40     \$1,436,45       20,444,00     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,45     \$1,436,45       \$1,436,46     \$35,40       \$2,364,06     \$35,40       \$2,364,00     \$34,00	100 <u>Personnel Services – Salaries</u>				
\$232,199,13     \$267,381     2,732,365       2,792,95     2,333,065       19,125,38     20,290,200       84,400,58     1,174,485       20,14,41     31,432,282,13       81,65,228,21     1,120,17       83,54,25     1,42,07       83,54,25     1,42,07       9,460,58     1,42,07       9,460,58     1,42,07       81,65,228,21     1,42,07       9,54,05     1,42,07       9,54,05     1,42,07       9,54,05     1,42,07       9,54,05     31,42,07       9,54,05     31,42,07       9,50,042     35,90       9,50,042     35,90       9,50,042     35,90       5,10,42     35,90       2,364,00     35,304       8,33,93     343,337	100 Personnel Services – Salaries	252,799.43	267,881.52		520,680.95
2,762.95 1,125.88 2,233.05 1,125.88 2,230.20 8,450.58 1,1714.88 2,0,290.20 8,450.58 1,1714.88 1,1214.70 1,1244.40 5,164	Total Personnel Services – Salaries	\$252,799:43	\$267,881.52		\$520,680.95
2,792.95 19,125.38 19,125.38 2,6,250.20 84,525.43 20,444.40 31,439.48 20,444.40 31,439.48 31,439.48 31,439.48 31,439.48 35,425 35,425 49.99 49.99 510,42 49.99 52,64.10 52,64.00 52,364.00 53,530 54,50 53,50 53,50 54,50 53,50 54,50 55,50 54,50 55,50 56,50,50 56,5	200 Personnel Services – Employee Benefits		e en este seu son en sensente d'arte d'arte d'arte d'arte de la seu de la seu de la seu de la seu d'arte de la La seu de la	医外外间 计可读 化二氯化化 化丁酮 化加固定 化加固定 化丁酮酸 计字母 化化分加速度 化合物 化合物 化合金 医外外的	ander ander andere and and the first of the application of the
19,125.88     20,290.20       84,525.43     84,50.59       1,618.77     1,714.89       20,444.40     31,439.48       21,439.48     31,439.48       20,444.40     31,439.48       3,854.25     142.07       3,854.25     142.07       3,854.25     142.07       3,854.25     142.07       3,854.25     142.07       3,854.25     31,439.48       3,854.25     142.07       3,854.25     142.07       3,854.25     142.07       3,854.25     142.07       3,854.25     35.90       5,104.2     35.90       5,104.2     35.90       4,89.99     35.90       5,264.81     35.90       2,364.00     35.30       2,364.00     35.364.00       2,364.00     35.364.00	210 Group Insurance Contracted Provider	2.792.95	2.333.05		5.126.00
84,525.43 89,450.59 1,618.77 2,0,444.40 31,439.48 3,1,439.48 3,1,439.48 3,1,439.48 3,1,439.48 3,1,439.48 3,1,439.48 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,1,439.48 3,143.20 3,144.20 3,144	220 Social Security Contributions	19,125.88	20,290.20		39.416.08
1,618.77     1,714.88       20,444.40     31,439.48       31,439.48     31,439.48       31,439.48     31,439.48       3854.25     142.07       3854.25     142.07       510.42     35.90       489.99     35.90       2364.01     52.64.81       510.42     35.90       489.99     35.90       52.64.01     53.54.00       52.364.00     53.54.00	230 PSERS Retirement Contributions	84,525.43	89,450.59		173,976.02
20,444.40 31,439.48 3,854.25 142.07 3,854.25 142.07 3,854.25 142.07 510,42 489.99 510,42 489.99 52,64.81 5,354.00 5,364.00 5,	260 Workers' Compensation	1,618.77	1,714.89		3.333.66
\$128:507.43 3.854.25 3.854.25 3.854.25 5.3854.25 5.10.42 489.99 510.42 489.99 52.64.81 5.350 5.364.00 5.365.00 5.364.00 5.	270 Group Insurance – Self-Insurance	20,444.40	31.439.48		51.883.88
3854.25 142.07 \$3,854.25 142.07 \$3,854.20 510.42 480.99 \$2,10,42 480.99 \$2,64.81 \$5.90 \$2,364.00 \$2,364.00 \$2,364.00 \$338,783 \$413.27.0	Total Personnel Services – Employee Benefits	2010 10 10 10 10 10 10 10 10 10 10 10 10	\$145,228.21	A STATE OF A	\$273,735.64
3854.25 142.07 3.854.25 \$142.07 1.264.40 35.90 510.42 489.99 2.10.42 2.364.00 2.364.00 3.35.90 3.13.287.00 3.33.283.283 3.13.287.00 3.13	500 Other Purchased Services		o ne de la seconda de la se Nomenta de la seconda de la	aa dada ah dada gada baya dada dada dada da daga da daga da	
\$3,8554.25 \$142.07 1,264.40 35.90 510.42 489.99 \$10.42 489.99 \$35.90 \$35.90 \$35.90 \$35.90 \$33.64.00 \$33.65	580 Travel	3.854.25	142.07		3 996 32
1,264.40 35.90 510.42 489.99 \$2.264.81 \$35.90 2,364.00 \$2.364.00 \$3.364.00 \$3.364.00	Total Other Purchased Services	23,854.25	\$142.07		\$3.996.32
1,264.40 35.90 510.42 489.99 <b>\$21.264.81 \$35.90</b> 2,364.00 \$2,364.00 \$339,783.23 \$413.287.70 \$	600 <u>Supplies</u>				
510.42 489.99 \$2,264.81 2,364.00 \$2,364.00 \$339,789.32 \$413,287.70	610 General Supplies	1.264.40	35.90		1.300.30
489.99 \$2.264.81 \$35.90 2.364.00 \$2.364.00 \$339.789.92 \$413.287.70 \$6	640 Books and Periodicals	510.42	5 5 7		510.42
\$2,264.81 \$35.90 2,364.00 \$2,364.00 \$339,789.92 \$413,287.70 \$8	650 Supplies & Fees – Technology Related	489.99			489.99
2,364.00 \$2,364.00 \$3,364.00 \$413.287.70	Total Supplies	\$2,264,81	\$35.90		\$2,300.71
2,364.00 \$2,364.00 \$339,789.92 \$413,287.70			n an the state of	وتريار المراجع والمراجع	dade die ooktee van volgtige keen die opgeweelde v
\$2,364.00 \$389,789.92 \$413,287.70 \$6	810 Dues and Fees	2,364.00			2,364.00
2389,789,922 000 5413,287,700 000 5413,287,700 000 000 000 000 000 000 000 000 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

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

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100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries 200 Personnel Services – Emilowe Reméfie	10 500 00			
100 Personnel Services – Salaries Total Personnel Services – Salaries 200 Personnel Services – Employee Remetre	10 500 00			
Total Personnel Services – Salaries 200 Personnel Services – Employee Remetite		12,690.00	and have been as the second	23,190.00
200 Parsonnal Sarvicas – Emulousa Ranafits	\$10,500:00	\$12,690.00		\$23,190.00
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 <u>Supplies</u>				
610 General Supplies			37,212.14	37,212.14
640 Books and Periodicals	6,229.00	2,800.99	9,605.24	18,635.23
650 Supplies & Fees Technology Related			300.00	300.00
Total Supplies	\$6,229.00	\$2,800.99	\$47,117.38	\$56,147.37
T 2770] - 40. 40. 40. 40. 40 10.	eco n33 de	C440 777 BD	C470 024 08	A2 737 74

Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)		Page - 16 of 59
2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	LEA : 120452003 East Stroudsburg Area SD	Printed 10/31/2019 1:19:51 PM

Secondary Elementary 322 Professional Educational Services – Ius Total Purchased Professional and Technical Services 300 Purchased Professional and Technical Services 2280 Nonpublic Support Services General Fund (10)

Total 2280 Nonpublic Support Services

600.07 **\$600.07 \$600.07** 

600.07 \$600.07 \$600.07

Total

Federal

2018-2019 PDE-2057 Annuai Financial Report - 06/30/2019 Fiscal Year End

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Uses
Financing
Other
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Fund
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Page - 17 of 59

Total	96.09 (240.00) (\$143.91) (\$143.91)
Federal	
<u>Secondary</u>	64.38 (120.00) (\$555.62)
vices	31.71 Tes (120.00) If Services (588.29)
General Fund (10) 2290 Other Instructional Staff Services	800 Other Objects 810 Dues and Fees 890 Miscellaneous Expenditures Total Other Objects Total 2290 Other Instructional Staff Services

Induction (1)         Inductio	LEA : 120452003 East Stroudsburg Area SD	Detail of G	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	ures and Other Financ	ing Uses - (EXP)
0 arcsin dimension from a family fram a fam	Printed 10/31/2019 1:19:51 PM				Page - 18 of 59
control         Elements         Security         Lements         Security         Lements           control         (177,364.66         (177,364.66         (177,664.66         3000.4           control         (177,364.66         (177,364.66         (177,364.66         3000.4           control         (177,364.66         (177,364.66         (177,364.66         3000.4           control         Control         (177,364.66         (177,364.66         300.6           control         Control         (177,77.46         (177,77.46         300.6           control         Control         (1	General Fund (10)				
Sectors         Solution	2300 Support Services – Administration	Elementary	Secondary	Federal	Tetal
Official Solution         (573,566.5)         (106,666.5)         303           Barton Solution         (117,774.0)         (12,62.0)         (12,63.0)	100 <u>Personnel Services – Salaries</u>				
l darrices Saintes Sai	100 Personnel Services – Salaries	1,573,588.58	1.706.606.58		3 997 485 64
11.11.12.20         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.0         11.11.22.00         11.11.20	Total Personnel Services – Salaries	\$1,573,588.58	\$1.706.606.58		53 992 485 64
Rentron-O-contrading fonder         17.132.20         16.746.86         16.746.86         15.776.86         15.746.86         15.776.	200 Personnel Services – Employee Benefits				
Section         Section         117,478.40         57,77         20,25,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         57,77         112,500,80         52,500,80 <td>210 Group Insurance – Contracted Provider</td> <td>17.132.20</td> <td>16.748.98</td> <td></td> <td>41 200 GA</td>	210 Group Insurance – Contracted Provider	17.132.20	16.748.98		41 200 GA
Sinder Componention         Sinder Sinder         Si	220 Social Security Contributions	117.478.40	124 506 18		40.052 14
Optimation         222.83         77.7           Deprimation         399.00         10.47.70         20.4.2.7.71         20.4.2.7.71 <td< td=""><td>230 PSERS Retirement Contributions</td><td>515.780.49</td><td>551.760.91</td><td></td><td>1 281 000 81</td></td<>	230 PSERS Retirement Contributions	515.780.49	551.760.91		1 281 000 81
ar Component Services (10,577,10) (0,572,177,10) (0,572,177,177,177,177,177,177,177,177,177,1	250 Unemployment Compensation	262.83	7777		10,000,100,1
Inturation         Solution	260 Workers' Compensation	00 898 0	10.547 40		00:000 10 330 10
Idenvice         Timologe	270 Group Insurance – Self-Insurance	393,027,76	390.050.65		24,930.04 RGN 604 80
Lindestonal and Technical Services         39,105,00         8           Professional Services         5,131,60         4,196,55         39,105,00         8           Professional Services         5,131,60         4,196,55         8,300,00         8           Professional Services         5,131,60         4,196,55         8,300,00         8           Professional Services         1,436,00         1,136,55         1,156,55         1,156,55         1,156,55         1,156,55         1,156,55         <	Total Personnel Services – Employee Benefits	\$1,053,579,77	S1 093 624 89		CO 100,000
Professional and Technical Services         33,105,00         8           of Professional and Technical Services         5,131,60         4,186,55         5,230,00         8           and Maintanue Services         5,131,60         4,186,55         5,131,60         1,106,55         5,131,60         5,550,55         5,550,55         5,500,25         5,550,55         5,500,25         5,550,55         5,500,25         5,5	300 Purchased Professional and Technical Services				<b>20'0 14'1 00'76</b>
Construction         Section of a childran Services         Section childran Secrvices         Sectio childran Services <td>330 Other Professional Services</td> <td></td> <td></td> <td></td> <td></td>	330 Other Professional Services				
Alternational activities         Sistension				39,105.00	801,106.11
Endoactive Services         5,131.60         4,195.85         5           is and Maintenence Services         5,131.60         4,195.85         5           is and Maintenence Services         5,131.60         4,195.85         5           is and Maintenence Services         5,131.60         1,202.82         5           is and Services         5,653.86         16,704.79         104.00         5           interactions         8,555.88         16,304         22.24         5           interactions         5,653.86         7,155.88         22.24         5           interactions         5,653.86         7,155.88         25.13.19         5         5           interactions         165.00.82         23.24.19         5	Local Full Under Cut Tolessional and Technical Services in the service of the ser			\$39,105.00	\$801,106.11
rs and Maintenance Services 5,131.60 4,196.56 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 4,196.56 5 5 5 4,196.56 5 5 5 4,196.56 5 5 5 4,196.56 5 5 5 5 4,196.56 5 5 5 4,196.56 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	400 Purchased Property Services			in a subject of the second state of the subject of	
Is         14.308.10         12.023.23         5           of Property Services         619.439.70         516.228.75         5           of Contents         519.439.70         516.228.75         5           of Services         619.439.70         516.228.75         5           of Services         619.439.70         516.228.75         5           of Services         8.565.38         13.704.79         104.00         2           of Services         5.663.36         7.193.34         104.00         2           of Services         5.63.36         7.133.34         2         2         2           of Services         5.63.36         7.13.34         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2	430 Repairs and Maintenance Services	5,131.60	4.199.56		10 715 26
Of Property Services         \$19,439,70         \$16,238,79         \$16,228,79         \$16,228,79         \$16,228,79         \$16,228,79         \$16,228,79         \$16,200	440 Rentals	14,308,10	12.029.23		26 337 33
cutaset Services         cutaset Services         18, 704, 79         104,00         5           non- Carent         8,565.58         18, 704, 79         104,00         5           non- Carent         5,663.38         7, 193.54         104,00         5           non-clarine         5,663.38         7, 193.54         5         5         5           non-clarine         16,53.02         25, 183.19         5         <	Total Purchased Property Services	\$19,439.70	\$16.228.79		\$37.055 50
Ince - General unications         8,865.58         18,704,79         104,00         1           Unications         8,865.58         7,193,54         104,00         1           at all Plating         5,683.86         7,193,54         104,00         1           at all Plating         5,683.86         7,193,54         2104,00         21           at all Plating         5,683.86         7,193,54         2104,00         21           at all Plating         5,683.86         7,133,53         26,133,19         2104,00         21           at all Plating         16,530.82         26,133,19         2104,00         21	500 Other Purchased Services				
undertons         8,56,56         18,704,79         104,00         1           tisty Related to Federal Grant Awards         5,663,36         7,133,54         1         104,00         21           isty Related to Federal Grant Awards         5,663,36         7,133,54         2014,00         21           i and Brinding         1,15,530,82         2,1375,30         25,62211,17         5,104,00         21           i by Related         115,530,82         25,133,49         256,2211,17         5,104,00         21           and Periodicals         115,530,82         25,133,49         256,2211,17         5,104,00         21           and Periodicals         115,530,82         25,133,49         256,2211,17         5,104,00         21           and Periodicals         118,270         551,473,30         5,103,00         21         24           and Periodicals         118,270         551,473,30         217,24         25         26         25         <	520 Insurance – General				58 427 DO
tising Related to Federal Crant Awards g and Bhiding Interest Crant Awards Genes Se 7(133,54 0,00 51) Interest Services 5(133,19 50,20 51) and Pendoticals and Pendoticals and Pendoticals and Pendoticals Set Services - Technology Related 192,70 51,133,19 51,24 51,24 51,133 Interest Pendoticals 192,70 51,133,19 51,133 Interest Pendoticals 554,48 51,133 Interest Pendotical 55,544 51,557,556 51,557,	530 Communications	8 595 58	18 704 70	104.00	00,407.00
g and Binding 5,663.86 7,183.54 7,183.54 7,183.54 7,183.54 7,183.54 7,183.54 7,183.54 7,183.54 7,183.54 7,183.54 7,153.82 2,5,183.19 7,153.82 25,183.10 7,155.148 25,183.10 1,155.148 155.155.155.155.155.155.155.155.155.155	541 Advertising Related to Federal Grant Awards	}		00-101	4 187 20
Internation         115.86         322.84         15.86         322.84         5           chased Services         \$14,375.30         \$14,375.30         \$26,221.17         \$104,00         \$138           al Upplies         15,530.82         25,183.19         \$104,00         \$138           and Pentodicals         192.70         571.24         1           and Pentodicals         156.42         317.56         \$137.36           and Pentodicals         156.42         317.56         \$148           and Pentodicals         156.42         317.56         \$148           and Pentodicals         156.42         317.56         \$168           and Pentodicals         109.57         554.48         \$17           bits         \$15.873.94         \$26.072.01         \$554.48         \$168           and Feas         3.048.17         \$554.48         \$168         \$108           and Feas         3.048.17         \$554.48         \$108         \$108         \$108           and Feas         3.048.17         \$108.57.48         \$108         \$108         \$108         \$108           and Feas         3.048.17         \$108.57.48         \$108         \$108         \$108         \$108	550 Printing and Binding	5.663.86	7 103 54		78 KER 26
Citased Services         514,375.30         526,221.17         5104.00         513           all Supplies         15,530.82         25,183.19         48           and Peniodicals         192.70         571.24         1           and Peniodicals         192.70         571.24         1           es & Fees - Technology Related         192.70         571.24         1           is & Fees - Technology Related         109.57         554.48         561           iled Technology Software - Original         109.57         554.48         5           iled Technology Software - Original         109.57         554.48         5           and Fees         3648.17         7,056.55         28         10           icts         3.648.17         4,511.83         28         10         10           icts         554.48         5,54.48         10         5         10	580 Travel	115.86	100001 fr		20,000.00 E 0E0 7E
al Supplies al Supplies and Periodicals and Periodical and Periodicals and Periodical and Periodic	Total Other Purchased Services	S14 375 30	C1122	2104.00	C/ 90000
al Supplies     15,530.82     25,183.19     48       and Periodicals     132.70     571.24     1       and Periodicals     132.70     571.24     1       as & Fees - Technology Related     132.70     571.24     1       is & Fees - Technology Related     132.70     571.24     1       is & Fees - Technology Software - Original     109.57     554.48     554.48       is of Fees     3.648.17     4.511.83     28.       and Fees     3.648.17     7.055.65     19.       ects     3.648.17     7.055.65     19.       of Set - Administration     53.680.671.03     53.680.77.00     57.80.077.00					
and Periodicals 2, 100,13 4,0 4,0 4,0 5,1,24 1, 1, 1, 1, 1,56,42 3,17,58 5,1,24 1, 1, 1,56,42 3,17,58 5,1,24 1, 1, 1,56,42 3,17,58 5,158 5,1,5	610 General Supplies	15 530 82	05 102 10		
and Periodicals and Periodicals as & Fees - Technology Related as & Fees - Technology Related ized Technology Software - Orginal ized Technology Related ized Technology Related	630 Food		20,100.13		46,136.32
tes & Fees - Technology Related 156.42 317.58 317.58 551 lized Technology Software - Original 554.48 556.48 500.57 554.48 556.58 556.5	640 Books and Periodicals	192,70	571 24		1 012 38
\$15,879.94     \$26,072.01     \$51       lized Technology Software - Original     109.57     554.48       109.57     554.48     554.48       \$109.57     554.48     \$55.48       soft     3,648.17     4,511.83       and Fees     3,648.17     5,156.55       and Fees     53,648.17     51,567.56       and Fees     53,648.17     51,567.56	650 Supplies & Fees – Technology Related	156.42	317 58		484.55
lized Technology Software - Original 109.57 554.48 109.57 554.48 109.57 554.48 109.57 554.48 109.57 554.48 109.55 100 554.48 10 554.48 10 554.48 10 554.48 10 554.48 10 554.48 10 554.48 10 554.48 10 55.65 10 55.65 10 55.65 10 55.66 10 55.	Total Supplies	\$15.879.94	<b>\$26.072.01</b>		S51 366 27
Technology Software - Original     109.57     554.48       \$109.57     \$109.57     \$554.48       \$109.57     \$109.57     \$554.18       \$109.57     \$554.18     \$       ees     3,648.17     4,511.83     28, 19, 7,055.65       us Expenditures     \$3,648.17     \$11,557.48     \$41,557.48       ervices - Administration     \$2,680.571.03     \$5,880.871.00     \$5,880.671.03		化过去分词 计通过分词 计通道分词 化化合物 化化合物 化合物化合物 化合物化合物 化合物化合物 化合物化合物 化合物化合物 化化合物化合物 化合物化合物 化合物化合物 化合物			
\$109.57         \$554.48         \$554.48         \$           ees         3,048.17         4,511.83         28, 7,055.65         28, 19           us Expenditures         3,648.17         4,511.83         28, 7,055.65         28, 19           ervices - Administration         \$1,567.48         \$1,567.48         \$47, 57,660.651.03         \$57,600         \$47, 57,600         \$57,600	758 Capitalized Technology Software - Original	109.57	554.48		664.05
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22.680.621.03 52.880.871.03 52.880.871.00 52.880.871.00 52.880.871.03 52.880.871.03 52.880.871.03 52.880.871.03	lotal Other Objects	\$3,648.17	\$11,567.48		\$47,821.95
	Total 2300 Support Services – Administration	\$2 680 671 03	\$2 880 872 AD	<b>630 200 00</b>	67 EDD 000 13

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

Page 76

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Govern	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	and Other Financing U	ses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Page	Page - 19 of 59
General Fund (10)	i		[todam]	letoT
2310 Board Services	Elementary	Secondary	1.606131	1 0141
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries				14,937.27 <b>\$14,937.27</b>
200 Personnel Services – Employee Benefits 210 Group Insurance – Contracted Provider 220 Social Security Contributions 230 PSERS Retirement Contributions 260 Workers' Compensation 261 Personnel Services – Employee Benefits				115.16 1,142.70 4,993.52 95.58 <b>\$6.346.96</b>
300 Purchased Professional and Technical Services 330 Other Professional Services Total Purchased Professional and Technical Services				23,131.00 \$23,131.00
500 Other Purchased Services 520 Insurance – General 541 Advertising Related to Federal Grant Awards 550 Printing and Binding 580 Travel Total Other Purchased Services				56,467.00 4,187.20 12.20 1,873.79 <b>562,540.19</b>
upplies 1 Periodicals				389.92 39.00 1,138.44 <b>\$1,567.36</b>
800 <u>Other Objects</u> 810 Dues and Fees Total Other Objects Total 2310 Board Services			5	17,940.00 \$17,940.00 \$126,462.78
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<u>Total</u>

<u>Federal</u>

Secondary

Elementary

57,179.71 \$57,179.71

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# 2330 Tax Assessment and Collection Services

## 100 Personnel Services – Salaries

100 Personnel Services - Salaries

## Total Personnel Services – Salaries

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220 Social Security Contributions

250 Unemployment Compensation 260 Workers' Compensation

Total Personnel Services – Employee Benefits

300 Purchased Professional and Technical Services

## 330 Other Professional Services

Total Purchased Professional and Technical Services

500 Other Purchased Services

530 Communications

550 Printing and Binding

17,287.31 11,393.76

104.00

\$28,681.07

\$104.00

2,144.08 \$2,144.08 60.00 \$60.00

\$500,629.75

\$104.00

267.96

4,374.27

317.63

\$4,959.86

407,605.03 \$407,605.03

Total Other Purchased Services

#### 600 <u>Supplies</u>

610 General Supplies

## Total Supplies

#### 800 Other Objects

810 Dues and Fees

**Total 2330 Tax Assessment and Collection Services** Total Other Objects

Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)		Page - 21 of 59
2018-2019 PDE-2057 Annuai Financial Report - 06/30/2019 Fiscal Year End	LEA: 120452003 East Stroudsburg Area SD	Printed 10/31/2019 1:19:51 PM

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Total		280.08 280.08 280.08
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General Fund (10) 2350 I enal and Accounting Services	300 Purchased Professional and Technical Services	330 Other Professional Services Total Purchased Professional and Technical Services Total 2350 Legal and Accounting Services
10) Account	d Profes	- Profess ed Profe If and At
General Fund (10) 2350 Feral and Ac	irchase	0 Other Jurchasi 50 Lega
General 2350 I e	300 300	33 Total F Total 23

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Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)		
2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	LEA: 120452003 East Stroudsburg Area SD	

Director Services Secondary Se	Secondary Federal 127.59 \$127.58	General Fund (10)				
	s s 136.2 127.56 116.620 \$127.59 106.000 Services \$127.59 106.000 Services \$127.59	iffice of the Superintendent / Executive Director Services	Elementary	Secondary	Federal	Total
	18.52 127.59 136.52 127.59 136.52 3127.59 316.52 3127.59	tersonnel Services – Salaries				
138.2 127.59	2 (18.32 12.7.59 12.7.	00 Personnel Services – Salaries Saman portromanamenter essenteres enconverses international and				640,173.50
	5 156.52 127.59 158.62 127.59 116.02 127.59 110.010ector Services 315.82 135.82 315.82 31	Personnel Services – Salaries				\$640,173.50
	s 18.52 127.59 13.63.22 31.27.59 31.36.32 31.37.59 31.36.22 31.27.59 31.36.22 31.27.59 31.37.59 31.36.22 31.27.59 31.36.22 31.27.59 31.36.27.59 31.37.59 31.57.59 31.	<u> Sersonnel Services – Employee Benefits</u>			a na ann an Anna an Anna ann an Anna an	a na ang ang ang ang ang ang ang ang ang
	15.2         127.58           15.6.2         127.58           315.6.2         3127.58	10 Group Insurance – Contracted Provider				7 204 30
	s 158.22 127.59 9158.22 3127.59 3158.23 3127.59 31	20 Social Security Contributions				44.527.34
	s 168.52 127.59 5158.53 \$127.39 5158.53 \$127.39 5158.53 \$127.39 3158.53 \$127.39	30 PSERS Retirement Contributions				209 464 89
5 158.52 127.58 \$158.52 \$158.52 \$158.52	s 158.52 127.59 3158.52 3127.59 3138.52 3127.59 3138.52 3127.59	60 Workers' Compensation				4 097 34
138.52 127.58 127.58	168.52 127.59 3158.52 3127.59 3158.52 3127.59 3158.52 3127.59 3127.59	70 Group Insurance - Self-Insurance				107 526 48
	18a.52 127.58 \$158.52 \$127.58 \$158.52 \$127.58 \$108.00ector/Services \$138.52 \$127.58	Personnei Services – Employee Benefits				\$372.905.35
	158.52 127.59 3158.52 127.59 3158.52 \$127.59 1106.Director Services \$158.52 \$13.53 \$1	urchased Property Services	计可以通过 医外侧的 计分子 化合金			
	158.52 127.59 \$158.52 \$127.59 \$158.52 \$127.59 \$138.52 \$127.59 \$138.52 \$127.59	30 Repairs and Maintenance Services				1 384 10
	158.52 127.59 \$138.52 \$127.59 \$138.52 \$127.59 \$138.52 \$127.59 \$138.52 \$127.59	Purchased Property Services				\$1,384.10
	156.52 127.59 3136.32 3136.32 127.59 3	<u> Sther Purchased Services</u>	אין היין (10 היוריאיר וו של בשומש) השמש (היו שמשל היו הירש של המשורת במשורה במשורה הירשה היו היו היו היו שהיה אותה היו היו היו	化化学化学机会 计学行的复数形式 化学的复数形式 化化学学 医胆管学 化合成化学 计	n de arte de la companya de la compa	
	\$136.52 \$127.59 Bitector Services \$133.55 \$127.59	30 Communications	158.52	127.59		286.11
	\$158.52 \$117.58 110e Director Services \$137.58 \$117.58	50 Printing and Binding				4,325.00
	\$158.52 \$127.50 If the Director Services \$127.50 \$127.50 \$127.50	80 Travel				2,747.26
	The Director Services S127.59 S1	Other Purchased Services	\$158.52	\$127.59		\$7,358.37
	The Director Services S127.59 S1	upplies			"Boo wake and a second s	to the interaction of a speed point state of the set of the set
	Title Director Services 313.32 \$133.32	10 General Supplies				4.950.31
	The Director Services \$138.32 \$137.59	30 Food				742.02
	If the Director Services \$138.32 \$137.39	50 Supplies & Fees – Technology Related				10.55
	If Ve Director Services \$138.52 \$127.59	Supplies				S5 702 88
	\$138.52	and fractioned and an and a second one of the state of the function of the function of the second secon				
	\$127.59	10 Dues and Fees			-	2 001 00
	\$138.52 \$127.59 \$127.59	Other, Objects				52 001 00
		361 Office of the Superintendent / Executive Director Services	2128 E3	6437 EG		

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Gov	ernmental Fund Expenditu	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	- (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Page - 23 of 59	13 of 59
General Fund (10)				
2380 Office of the Principal Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaties				
100 Personnel Services – Salaries	1,573,588.58	1,706,606.58	3,280,1 The second of a construction of the second	3,280,195.16
Total Personnel Services – Salaries	\$1,573,588.58	\$1,706,606.58	\$3,280,195,16	195.16
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider	17,132.20	16,748.98	33,5	33,881.18
220 Social Security Contributions	117,478.40	124,506.18	241,5	241,984.58
230 PSERS Retirement Contributions	515,780.49	551,760.91	1,067,5	1,067,541.40
250 Unemployment Compensation	262.83	7.77		270.60
260 Workers' Compensation	9,898.09	10,547.40	20,4	20,445.49
270 Group Insurance – Self-Insurance	393,027.76	390,050.65	783,0	783,078.41
Total Personnel Services – Employee Benefits	\$1,053,579.77	<b>\$1,093,621.89</b>	52,147,201.66	201.66
international provinces and the second second second international contract of the second s	a de la companya de La companya de la comp	n na	na pre mana de la compañsión de la compañsi	
430 Repairs and Maintenance Services	5,131.60	4,199.56	6	9,331.16
440 Rentais	14,308.10	12,029.23	26,5	26,337.33
Total Purchased Property Services	\$19,439.70	\$16,228.79	\$35,1	\$35,668.49
500 Other Purchased Services				
530 Communications	8,437.06	18,577.20	27,0	27,014.26
550 Printing and Binding	5,663.86	7,193.54	12,8	12,857.40
580 Travel	115.86	322.84	z oddiający turba wybrioty interiorati s transfer odani strebujenia na oddiające starody w wykatywa w 100 m. wst Z	438.70
Total Other Purchased Services	\$14,216.78	\$26,093.58	\$40°	\$40,310.36
600 <u>Supplies</u>				
610 General Supplies	15,530.82	25,183.19	40,7	40,714.01
640 Books and Periodicals	192.70	571.24		763.94
650 Supplies & Fees – Technology Related	156.42	317.58	a na saiya na sa	474.00
Total Supplies	\$15,879.94	\$26,072.01	\$40	\$41,951.95
700 Property				
758 Capitalized Technology Software - Original	109.57	554.48		664.05
Total Property	\$109.57	\$554.48	8	\$664.05
800 Other Objects				
810 Dues and Fees	3,648.17	4,511.83	ŝ	8,160.00
890 Miscellaneous Expenditures	يىلىدىنى بىرى بىرىغا بىرىمىيە بىرىك بىرىغىنىك بىرىغانىك بىرىغانىك بىرىغانىكى بىرىك بىرىك بىرىك بىرىك بىرىك بىرى يارىكى	7,055.65	$7_{ m c}$	7,055.65
Total Other Objects	\$3,648.17	\$11,567.48	<b>\$</b> 15,	\$15,215.65
Total 2380: Office of the Principal Services	\$2,680,462.51	\$2,880,744.81	\$5,561,207.32	207.32

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Page - 24 of 59

Total

<u>Federal</u>

<u>Secondary</u>

<u>Elementary</u>

10,090.00 \$10,090.00

12,605.30 \$12,605.30 \$22,695.30

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## 2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD

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### General Fund (10)

2390 Other Administration Services

# 300 Purchased Professional and Technical Services

330 Other Professional Services Total Purchased Professional and Technical Services

#### 800 Other Objects

890 Miscellaneous Expenditures

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Governmental Fund	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	ing Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Page - 25 of 59
General Fund (10)	Elomotion	an. Fordenal	Total
2400 Support Services – Pupil Health			1 0101
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries		63,651.51 \$63,651.51	1,131,302.68 <b>\$1,131,302.68</b>
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	6,736.07 200 624 69
270 Group Insurance – Self-Insurance Total:Personnel Services – Employee Benefits		19,295.77 \$46,738.04	300,024.00 \$760,048.82
300 Purchased Professional and Technical Services			
322 Professional Educational Services - lus		6,942.20	6,942.20
330 Other Professional Services Total Purchased Professional and Technical Services		\$6,942.20	25,070.00 \$32,012.20
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Total Purchased Property Services			1,195.00 <b>\$1,195.00</b>
500 Other Purchased Services			
530 Communications			200.00
580 Travel Total Other Purchased Services			5700.37
600 <u>Supplies</u>			
610 General Supplies Total Supplies			13,919.27 <b>\$13,919.27</b>
800 Other Objects			
810 Dues and Fees			1,220.00
Total Other Objects Total 2400 Support Services – Pupil Health		\$117,331.75	\$1,220.00 \$1,940,398.34

ing Uses - (EXP)	Page - 26 of 59		Total	929,006.16 <b>\$929,006.16</b>	2 882 87	69,393.15	296,823.34 5 500 50	0,000.50 251,493.91 557,431.77		25,070.00 \$25,070.00	1,049.19	\$1,049.19	200.00 287.02	70-Jott	10,569.12 \$10,569.12	The Average Average in the set of the Manufacture Average Average	780.00 \$780.00 \$1,593,093.26
s and Other Financi			<u>Federal</u>	1,642.20 <b>S1,642.20</b>		125.83	(214.83) 40.50	10.02									\$1,563.72
Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)			Secondary														
Detail of Gov		·	<u>Liementary</u>						· · · · · · · · · · · · · · · · · · ·								
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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD					ted Provider	S	SUON	Irance ee Benefits	echnical Services	: Fechnical Services	ervices						
E-2057 Annual Financial Report - )03 East Stroudsburg Area SD	Printed 10/31/2019 1:19:51 PM	l (10) Services	100 Personnel Services – Salaries	100 Personnel Services – Salaries Total Personnel Services – Salaries 200 Personnel Services – Encland Bureter	210 Group Insurance – Contracted Provider	220 Social Security Contributions	250 Vorkers' Compensation	270 Group Insurance – Self-Insurance Total Personnel Services – Employee Benefits	300 Purchased Professional and Technical Services	330 Other Professional Services Total Purchased Professional and Technical Services	400 Purchased Property Services 430 Repairs and Maintenance Services	1.0tal Furchased Fropeny Services 500 Other Purchased Services	530 Travel Fotal Other Purchased Services		610 General Supplies L <mark>Supplies</mark>	<u>Other Objects</u> 810 Dues and Fees	Total Other Objects Total 2420 Medical Services
2018-2019 PDE-2 LEA:120452003	Printed 10/31/2	General Fund (10) 2420 Medical Services	100 Personi	100 Per Total Person	210 Gro	220 Soc	260 Wol	270 Grd Total Person	300 Purchas	330 Oth Total Purcha	400 Purchas 430 Rep	500 Other P	580 Travel 580 Travel Total Other Pur	600 <u>Supplies</u>	610 General Total Supplies	800 Other Objects 810 Dues and	Total Other Objects Total 2420 Medical S

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Govern	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	and Other Financing U	ses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Page	Page - 27 of 59
General Fund (10)				
2430 Dental Services	<u>Elementary</u>	<u>Secondary</u>	Federal	Total
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries				93,637.95 <b>\$93,637.95</b>
200 <u>Personnel Services – Employee Benefits</u> 210 Group Insurance – Contracted Provider				237.60
220 Social Security Contributions 230 PSERS Retirement Contributions				7,045.81 30,809.41 537 75
260 Workers' Compensation 270 Group Insurance – Self-Insurance Total Personnel Services – Employee Benefits				18,805.00 \$57,435.57
500 <u>Other Purchased Services</u> 580 Travel Total Other Purchased Services				213.35 <b>\$213.35</b>
600 <u>Supplies</u> 610 General Supplies Total Supplies				3,112.73 <b>\$3,112</b> .73
800 <u>Other Objects</u> 810 Dues and Fees Total Other Objects Total 2430 Dental Services			<b>9</b>	310.00 <b>\$310.00</b> \$154709.60

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General Fund (10)	2440 Nursing Services	300 Purchased Professional and Technical Services	322 Professional Educational Services – Ius Total Purchased Professional and Technical Services Total 2440 Nursing Services
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## 2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 East Stroudsburg Area SD

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rage - 29 of 59	Total	46,649.26 <b>546,649.26</b>	135.10	3,473.85 14,762.94	263.07 11,030.00 <b>\$29,664.96</b>	145.81 <b>\$145.81</b>	237.42 \$237.42	130.00 \$130.00 \$76,827,45
rage	Federal	•						
	Secondary							
	<u>Elementary</u>							
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		6	t Benefits d Provider	ions	ance e Benefits	Mices		
Printed 10/31/2019 1:19:51 PM	General Fund (10) 2450 Nonpublic Health Services	<ol> <li>Personnel Services – Salaries</li> <li>Personnel Services – Salaries</li> <li>Total Personnel Services – Salaries</li> </ol>	200 <u>Personnel Services – Employee Benefits</u> 210 Group Insurance – Contracted Provider	220 Social Security Contributions 230 PSERS Retirement Contributions	260 Workers' Compensation 270 Group Insurance – Self-Insurance Total Personnel Services – Employee Benefits	400 Purchased Property Services 430 Repairs and Maintenance Services Total Purchased Property Services	Supplies 610 General Supplies <b>i Supplies</b>	800 <u>Other Objects</u> 810 Dues and Fees Total Other Objects Total 2450 Nonpublic Health Services
Printed 10/31/2	General Fund (10) 2450 Nonpublic He	100 <u>Person</u> 100 Pe Total Person	200 Person 210 Gr	220 So 230 PS	260 WC 270 Gr	400 <u>Purcha</u> 430 Re Total Purch	600 <u>Supplies</u> 610 Genera Total Supplies	800 Other Objects 810 Dues and F Total Other Objects Total 2450 Nonpublic

Page - 30 of 59

	Total		62,009.31 <b>562 009 3</b> 1			1,686.98	1,707.38	0,729.64	396.75	19,295.77 \$46,816.52	\$108,825.83
	Federal		62,009.31 62 567 009 34 557							19,295.77 19 \$46,816.52 \$46	
	Secondary										
	Elementary			化学校的 化磷酸盐 化磷酸盐 化过程 化丁丁烯酸 计算法 计数据 医子宫结核的 医脊髓炎 医脊髓炎 计							
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	rvices	ices – Salaries	100 Personnel Services – Salaries Total Personnel Services – Salaries	200 Personnei Services – Employee Benefits	210 Group Insurance – Contracted Provider	220 Social Security Contributions	230 PSERS Retirement Contributions			Z/O Group Insurance – Self-Insurance Total Personnel Services – Employee Benefits	th Services
General Fund (10)	2490 Other Health Services	100 Personnel Services – Salaries	100 Personnel S Total Personnel Serv	200 Personnel Servi	210 Group Insure	220 Social Secur	230 PSERS Ref	260 Morkers' Co		Total Personnel Serv	Total 2490 Other Heal

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Goverr	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	es and Other Financing	g Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Å	Page - 31 of 59
General Fund (10)		Secondary	Forieral	Total
2500 Support Services – Business	Elementary	Secondary	Lenela	10101
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries				778,202.25 <b>\$778,202.25</b>
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				5,952.67
220 Social Security Contributions				00,009.40
230 PSERS Retirement Contributions				240, 100.44
250 Unemployment Compensation				4 758 49
260 Workers' Compensation				190,120.97
z/0 droup insurance - seir-insurance Total Personnel Services - Employee Benefits				\$504,478.53
300 Purchased Professional and Technical Services				
330 Other Professional Services Total Purchased Professional and Technical Services				32,888.14 <b>\$32,888.14</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services				3,429.64
440 Rentals Iotal Purchased Property Services				300.00
or de la companya de 500 <u>Other Purchased Services</u>	- 1919年、「「「「「「」」」」「「」」」」「「」」」」「「」」」」」」」」」」」」」	n o da a de mar a la companya de la		
530 Communications				10,407.04
541 Advertising Related to Federal Grant Awards				9,897.39 7 153 08
550 Printing and Binding				1.416.96
580 Travel Total Other Purchased Services				\$24,175.37
600 <u>Supplies</u>				
610 General Supplies			-	15,840.38
650 Supplies & Fees – Technology Related Total Supplies				103,090.36
800 Other Objects				117 00
810 Dues and Fees				11.00
830 Miscellaneous Expenditures Total Other Objects				\$7,128.98
Total 2500 Support Services – Business				\$1,520,747.87

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Cleaned     Cleaned     Secondary     Edention       Actes - Salaria     Social action     Secondary     Edention       Social - Salaria     Social action     Social action     Social action       Social - Salaria     Social action     Social action     Social action       Social - Salaria     Social action     Social action     Social action       Social - Caralia action     Social action     Social action     Social action       Social - Caralia action     Social action     Social action     Social action       Social - Controllation     Social action     Social action     Social action       Social - Solia action     Social action     Social action     Social action       Social - Solia action     Social action     Social action     Social action       Social Social     Social a	Printed 10/31/2019 1:19:51 PM			đ	age - 32 of 59
Identity Rendary Renda	General Fund (10)				
Idea - Salaria Mara - Computor Mara Computor Mara - Computor Mara - Computor Mara - Computor Mara - Computor Mara - Computor Mara - Salaria Mara - Sa	2510 Fiscal Services	Elementary	Secondary	Federal	Total
Sorvica - Salries More - Salries More - Enablyce Renfly More - Enablyce Renfly more - Contractor Provide unity Contributions more - Contractor Provide more - Contractor Provide more - Contractor Provide more - Suff across more - Suff ac	100 Personnel Services – Salaries				
Adda - Tantoras Bandh mane - Contracted Provider mane - Contracted Provider and Componention former Contributions former Contributions former Santons inno - Sakhaumon omparation mone - Sakhaumon mone - Sakhaumo	100 Personnel Services – Salaries Total Personnel Services – Salaries				778,202.25 \$778 202.25
Intra - Contracted Provider und Contracted Brement Controllands ment Componention ment Componention and Componention and Componention intra - Self-Instrance intra - Self-Instrance intra - Self-Instrance ment - Self-Instrance intra - Self-Instrance intr	200 Personnel Services – Employee Benefits				
urt Contributions and Componention and Compone	210 Group Insurance – Contracted Provider				5 952 67
uternent Contributions imment Controllands impensation	220 Social Security Contributions				55,539,95
and Componention amone softhsurance and - Softhsurance amone - Softhsurance inter - Softhsurance inter - Softhsurance intersories intersories disconting Services of Mainterance Services disconting periodic for Foderal Grant Awards disconting disconting disconting feeles - Technology Fatataf feeles - Technology Fatataf	230 PSERS Retirement Contributions				248,106.44
omersation Groot-Sections Micro-Sections Micro-Sections Sections Sections Sections Sections Maintenance Services Serv	250 Unemployment Compensation				0.01
irance - Soft/Jaurance Missional and Fernical Services Sational Services Sational Services Sational Services of sational Services of services defaulterance Services defaulterancerance Services defaulterancerance Services defaulterancera	260 Workers' Compensation				4,758.49
As - Currents action of the factor of the fa	270 Group Insurance – Self-Insurance				190,120.97
asional Services Services Detry Services Detry Services d Maintenance Services Detry Services Detry Services d Bronding d Bronding	structure and the second s 300 Purchased Professional and Tachnical Samiros				\$504,478.53
assonal Services offesional and Technical Services Derry Services d Marthananco Services d Services ed Services ations ations d Services d Services d Services ces Feet Technology Ratato Ces Eden of Center Aurando d Services Feet Technology Ratato					
perty Services d Maintenance Services d Maintenance Services operty Services el Services attoins attoi	330 Other Professional Services Total Purchased Professional and Technical Services				32,888.14 \$32,888.14
d Maintenance Services operty Services <u>ed Services</u> alloning d Binding d Binding d Services realises - Technology, Related Fee - Technology, Related Cee Second Exponditures Second Services Second Second Sec	400 Purchased Property Services				
operty Services ed Services atoms atoms Telatad to Federal Grant Awards d Binding d Binding d Binding d Services Fees - Technology Related Fees - Technology Related Fees - Technology Related Fees - Technology Related	430 Repairs and Maintenance Services				3,429.64
operty Services ed Services ations It Related to Federal Grant Awards d Binding d Binding d Binding defervices Feee - Technology Related Feee - Technology Related	440 Rentals				500.00
ed Services ations related to Federal Grant Awards d Binding d Binding deservices replies Fees - Technology Related Fees - Technology Related	Total Purchased Property Services				\$3,929.64
ations ations I Related to Federal Grant Awards d Binding d Binding set Services ipplies Fees - Technology Related it is a set of the s	500 Other Purchased Services		n a state de la restat de la compañía en la seconda de la compañía de la compañía de la compañía de la compañía		
l Related to Federal Grant Awards d Binding sed Services ipplies Fees – Technology Related Fees Less – Technology Related Less – Sesonices Less – Sesonices	530 Communications				10,407.04
d Binding sed Services spelies Fress – Technology Related Fress – Technology Related Fress – Technology Related Fress – Technology Related	541 Advertising Related to Federal Grant Awards				9,897.39
ed Services pplies Fees – Technology Related Tees Tecs Less L	550 Printing and Binding				2,453.98
sed Services ipplies Fees – Technology Related Fees Lees Lees Lees Lees Lees	580 Travel				1,416.96
uplies Fees – Technology Related Tees Lis Salus Expenditures	Total Other Purchased Services				\$24,175.37
In the set of the set	600 Supplies		n be en de la facture de la facture de la companya	n o tra airt (na airt (na Airt) a Airt) a sa na airt an Airt (na airt) a airt (na Airt) airt (na Airt) an Airt	
Fees – Technology Related	610 General Supplies				16.846.58
ces bus Expenditures					153,098.38
ces ous Expenditures	Total Supplies				\$169,944.96
ces ous Expenditures	800 <u>Other Objects</u>		na managana na mangana na mangana Na mangana na	na en a la compañía de la compañía d	a data da sera a sera sera sera sera da sera sera sera sera sera sera sera ser
ous Expenditures	810 Dues and Fees				7,117.98
	890 Miscellaneous Expenditures				11.00

\$7,128.98 \$1,520,747.87

Total 2510 Fiscal Services

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Gover	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	es and Other Financin	ig Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Ŧ	Page - 33 of 59
General Fund (10)	Ĩ			Tata
2511 Supervision of Fiscal Services - Head of Component	Elementary	Secondary	rederal	10131
100 Personnej Services – Salaries				
100 Personnel Services – Salaries Total Personnel Services – Salaries				186,898.16 <b>\$186,898:16</b>
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

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Total 2511 Supervision of Fiscal Services - Head of Component

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136,009.83 <b>\$136,009.83</b>	493.34 10,115.57	45,167.17 870.49	57,260.00 \$113,906.57 \$249,916.40
100 Personnel Services – Salaries al Personnel Services – Salaries ) Personnel Services – Employee Benefits	210 Group Insurance – Contracted Provider 220 Social Security Contributions	230 PSERS Retrement Contributions 260 Workers' Compensation	270 Group Insurance – Self-Insurance Total Personnel Services – Employee Benefits Total 2514 Payroll Services
	Senefits		

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	2515 Financial Accounting Services	E	ementary	Secondary	Federal	Total
	100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries				4 2	55,294.26 <b>55,294.26</b>
	200 Personnei Services – Employee Benefits					
	210 Group Insurance - Contracted Provider					3,522.01
	220 Social Security Contributions					33,913.66
	230 PSERS Retirement Contributions				÷	52,049.77
	250 Unemployment Compensation					0.01
	260 Workers' Compensation	•••			Ŧ	2,913.89 27.487.85
	z/o droup insurance – cen-insurance Total Personnel Services – Employee Benefits				83	19,887.19
	300 Purchased Professional and Technical Services	o na anna a shana waa a maanaa maanaa kuu maa maada markad waxaa kuu waxaa kuu maanaa maanaa maanaa kuu kuu maa	· · · · · · · · · · · · · · · · · · ·			
	330 Other Professional Services	gadar da yawadhayor da waxay adalada ya ku waxay adalada ya ku waxaya ya waxaya ku waxaya ku waxaya waxaya ku w	there is a structure of the state. The second se			32,888.14
es eservices es ederal Crant Awards ederal Cra	Total Purchased Professional and Technical Services				\$	32,888.14
e Services Be objected Grant Awards nology Related	400 Purchased Property Services					19 001 6
estimates and a second and a second a s	430 Repairs and Maintenance Services					500.00
ederal Grant Awards nology Related 19	Total Purchased Property Services					\$3,929.64
deral Grant Awards nology Related Ites	500 Other Purchased Services					
aderal Grant Awards	530 Communications					10,407.04
Index Related	541 Advertising Related to Federal Grant Awards					9,897.39
La	550 Printing and Binding					7 418 08
nology Related	580 Travel					1,4 10.00
pplies Fees – Technology Related 316 316 316 316 316 316 316 316 316 316	Total Other Purchased Services					0.44,11, 0.01
Pplies Fees – Technology Related #16 #16 #16 #16 #16 #16 #16 #16 #16 #16	but Supplies					16 246 52
reas - I eumonogy retareu ees us Expenditures	610 General Supplies				T	152 008 38
ess us Expenditures	oou Supplies & rees - I ecnnology Kelated					00-000'00'
ees us Expenditures	Total Supplies				<b>5</b> 1	69,944.96
ees us Expenditures	800 Other Objects	•••				
us Expenditures	810 Dues and Fees					7,117.98
	890 Miscellaneous Expenditures					11.00
	Total Other Objects					\$7,128.98
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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD	Detail of Gov	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	tures and Other Finan	cing Uses - (EXP)
Printed 10/31/2019 1:19:51 PM General Frind (40)				Page - 36 of 59
2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries Total Personnel Services – Salaries			27,266.87	5,673,648.69
200 Personnel Services – Employee Benefits			19.00.72	\$5,6/3,648.69
210 Group Insurance – Contracted Provider				27 A16 34
220 Social Security Contributions			1.775.49	422.670.80
230 PSERS Retirement Contributions			7,911.55	1,861,714.34
250 Uhemployment Compensation				1,536.92
200 workers compensation 270 Group Insurance – Self-Insurance			151.48	36,203.03 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	n saaray bu	ν το στο την		2,979.00
Total Purchased Professional and Technical Services			\$2,500.00	\$107,641.94
400 Purchased Property Services				en a summany ou that the party of the summary of the sum of the sum
410 Cleaning Services			161,383.21	328,045.34
420 Utility Services				143,367.55
430 Repairs and Maintenance Services				508,414.96
440 relitais 460 Extermination Sandres			1,706.50	94,198.93
				8,633.35
			\$103,U03.L1	\$1,U82,000.13
223 General Property and Liabliny Insurance				322,431.00
				62.88 1 For To
chased Services				87.620,1
en de Senation a la company de la company Ann Senationes				
610 General Supplies	<b>387 533 70</b>	317 957 05		500 770 84
620 Energy		00.104,010		1.805 788 67
640 Books and Periodicals				171.47
Total Supplies	\$282.522.79	\$317.257.05		S2.405.739.98
na view and sector and a substant and the standard and a substant of the				
752 Capital Equipment – Original and Additional				32,675.49
lized Equipment - Replacement				74,438.76
Total Property				\$107,114.25
800 Other Objects	inere - Arman Alle your annound a management of a sub-sub-sub-sub-sub-sub-sub-sub-sub-sub-	na bana mana ang ang ang ang ang ang ang ang ang	an di ka mangan kanangan kalangan kanangan kanangan kanangan kanangan kanangan kanangan kanangan kanangan kanan	a sense baryon and an a management of the sense
810 Dues and Fees			1,254.23	1,952.15
Total Other Objects			\$1 254 23	\$1.952.15
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	£F77€707¢		20.242.CD4	414,423,124,45

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Gover	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	res and Other Financir	ng Uses - (EXP)
LEA: 120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM				Page - 37 of 59
General Fund (10)				
2610 Supervision of Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	<u>Total</u>
100 Personnel Services – Salaries				
100 Personnel Services – Salaries Total Personnel Services – Salaries				90,040.60 <b>\$90,040,60</b>
200 <u>Personnel Services – Employee Benefits</u>				
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 Total 2610 Supervision of Operation and Maintenance of Plant Services				\$58,123.79 \$148,164.39

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

Page - 38 of 59

Total

\$148,164.39 \$58,123.79 19,295.77

Total 2611 Supervision of Operation and Maintenance of Plant Services – Head of Component

Total Personnel Services – Employee Benefits

270 Group Insurance - Self-Insurance

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End East Stroudsburg Area SD LEA : 120452003

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General Fund (10)

Federal Secondary Elementary 2611 Supervision of Operation and Maintenance of Plant Services - Head of Component 100 Personnel Services – Salaries

90,040.60 \$90,040.60		1 257 62	6 803 78	30.100.46	576 16 576 16	
100 Personnel Services – Salaries Total Personnel Services – Salaries	200 <u>Personnel Services – Employee Benefits</u>	210 Group Insurance – Contracted Provider	220 Social Security Contributions	230 PSERS Retirement Contributions	260 Workers' Compensation	

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year Ënd	Detail of Go	Detail of Governmental Fund Expenditures and Other Financing Uses	ures and Other Financin	g Uses - (EXP)
LEA : 120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			۵.	Page - 39 of 59
General Fund (10)				
2620 Operation of Buildings Services	<u>Elementary</u>	Secondary	<u>Federal</u>	Total
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries Total Personnel Services – Salaries				4,147,302.94 \$4,147,302.94
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210 Group Insurance – Contracted Provider				19,115.49
220 Social Security Contributions				309,015.90
230 PSERS Retirement Contributions				203.78
200 Unemprogramment Compensation 260 Workers' Compensation				26,434.89
		on for a start of the	1994 × 1. τη του του, του, 1997 <b>Νο</b> πολογιστικό στο φροριουργία του	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				//,/24.32 9.000.05
460 Extermination Services				0,000,0
Ices				CR. / CR. 7084
500 Other Purchased Services				00 101 000
523 General Property and Liability Insurance				322,431.00
53U Communications				1 525 79
Job IIavei Total Other Purchased: Services				\$323,974,23
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610 General Supplies	251,399.89	286,134.15		537,534.04
		ης τη Version of the August of Strandom Strandom Strandom Strandom Strandom Strandom Strandom Strandom Strandom	در با این از این از این از این از	1,785,199.58
Total Supplies	\$251,399.89	\$286,134.15		\$2,322,733.62
700 Property				07 120 00
752 Capital Equipment – Original and Additional				32,6/5.49
762 Capitalized Equipment - Replacement				31,951.76
Total Property				\$64,627.25
800 Other Objects				
810 Dues and Fees	ን እድን በሆነ በታለም የሆነ የሚያስት ብዙ የሚያስት የሚያስት የሚያስት የሚያስት የሆነ	a se a construction de la construct		297.00
Total Other Objects				\$297.00
Total 2620 Operation of Buildings Services	\$251,399.89	\$286,134.15		\$11,226,372.69

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\$21.385.08 \$21.385.08
\$21,385.08 \$21,385.08 \$21,385.08
tounds Services
Total Supplies Total Supplies 800 Other Objects 810 Dues and Fees Total Other Objects Total 2630 Care and Upkeep of Grounds Services

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Gove	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	es and Other Financing	J Uses - (EXP)
LEA : 120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			ŭ	Page - 41 of 59
General Fund (10)				
2660 Safety and Security Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries Total Personnel Services – Salaries			27,266.87 \$27,266.87	1,436,305.15 <b>\$1,436,305.15</b>
200 <u>Personnel Services – Employee Benefits</u>				
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 exe ore ox
270 Group Insurance Self-Insurance Total Personnel Services Employee Benefits			<b>\$9,838.52</b>	51,227,944.39
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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 Total Purchased Property Services				3,491.67 <b>\$3,491.67</b>
contractor and the contractor and the product of the contractor of		a se a companya da a companya da da companya da companya da companya da companya da companya da companya da com	and a subscription of the	and the second statement of the second statement of the second statement.
530 Communications Total Other Purchased Services				45.44 <b>\$45.44</b>
	na fana foota ("page doormaanda an oo ay			
610 General Supplies	9,737.82	9,737.82		19,475.64
620 Energy AAD Brake and Brakedicals				10,463.17 171.47
	\$9,737.82	<b>\$9,737.82</b>		\$30,110.28
in the second	a se fundamenta de la contraction de la			-
762 Capitalized Equipment - Replacement				42,487.00 \$42,487.00
800 Other Objects			1.254.23	1.254.23
010 D055 and T65 Total Other Objects			\$1,254,23	\$1,254.23
Total 2000 Safety and Security Services	\$9,737.82	<b>\$9,737.82</b>	\$40,859.62	\$2,755,679.84

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD
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Page - 42 of 59		<u>Total</u>	3,651,819.10 \$3,651,819.10	21,336.74 278,510.29 1,189,043.53 1,684.53 23,943.80 1,810,415.50 \$3 324,934 39	14,883.65 39,252.00 <b>\$54,135.65</b>	261.50 6.131.32	8 <b>\$10</b>	890,263.82 379,291.65 116,191.00 28.68 797.85	93,403.87 393,388.23 (11,559.33) 15,101.94 <b>\$490,334.71</b>	4,488,548.00 \$4,488,548.00	13,446.00 \$13,446.00
		<u>Federal</u>	(89,818.82) ( <b>589,818.82</b> )			261.50	782.00 \$1,043.50				
		<u>Secondary</u>									
		Elementary									
					ervices Bervices			Ð			
East Stroudsburg Area SD 19:51 PM		ition Services s – Salaries	rices – Salaries S. – Salaries	200 Personnel Services – Employee Benefits 210 Group Insurance – Contracted Provider 220 Social Security Contributions 230 PSERS Retirement Contributions 230 Unemployment Compensation 250 Unemployment Compensation 260 Workers' Compensation 270 Group Insurance – Self-Insurance 270 Group Insurance – Self-Insurance 270 Group Insurance – Self-Insurance	300 Purchased Professional and Technical Services       330 Other Professional Services         340 Technical Services       340 Technical Services         Total Purchased Professional and Technical Services       360 Technical Services	<u>y Services</u> Ses	aintenance Services V Services	513 Contracted Carriers 513 Contracted Carriers 516 Student Transportation Services From the IU 522 Automotive Liability Insurance 530 Communications 580 Travel 1 Other Purchased Services	plies General Supplies Energy Books and Periodicals Supplies & Fees Technology Related Supplies	762 Capitalized Equipment - Replacement I Property	
LEA : 120452003 East Stro Printed 10/31/2019 1:19:51 PM	General Fund (10)	2700 Student Transportation Services 100 Personnel Services – Salaries	100 Personnel Services – Salaries Total Personnel Services – Salaries	<ol> <li>Personnel Services - Employee Ben 210 Group insurance - Contracted Prc 220 Social Security Contributions 230 PSERS Retirement Contributions 230 Unemployment Compensation 260 Workers' Compensation 270 Group Insurance - Self-Insurance tal Personnel Services - Employee Ber</li> </ol>	0 Purchased Professional and Te 330 Other Professional Services 340 Technical Services tail Purchased Professional and T	400 <u>Futulased Froperty Services</u> 410 Cleaning Services 420 Utility Services	430 Repairs and Maintenance Services 440 Rentals Total Purchased Property Services	Total Other Purchased Services 513 Contracted Carriers 516 Student Transportation Service 522 Automotive Liability Insurance 530 Communications 580 Travel Total Other Purchased Services	600 Supplies 610 General Supplies 620 Energy 640 Books and Periodicals 650 Supplies & Fees – Teo Total Supplies	Total Property 800 Other Objects	Total Other Objects

Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP) Page - 43 of 59	<u>Elementary</u> <u>Secondary</u> <u>Federal</u> <u>Total</u>	361,746.45 \$361,746.46	5,675,82 27,704,62 119,250,83 2,315,04 76,475,77 76,475,77 76,475,77
2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA:120452003  East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM	General Fund (10) 2710 Supervision of Student Transportation Services	100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries	200 Personnel Services – Employee Benefits 210 Group Insurance – Contracted Provider 220 Social Security Contributions 230 PSERS Retirement Contributions 230 Workers' Compensation 270 Group Insurance – Self-Insurance Total Personnel Services – Employee Benefits

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#### General Fund (10)

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## 100 Personnel Services – Salaries

<ul> <li>Salaries</li> </ul>	
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## Total Personnet Services – Salaries

- 210 Group Insurance Contracted Provider
  220 Social Security Contributions
  230 PSERS Retirement Contributions
  260 Workers' Compensation
  270 Group Insurance Self-Insurance 200 Personnel Services – Employee Benefits

- Total Personnel Services Employee Benefits

Total 2711 Supervision of Student Transportation Services – Head of Component

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3,275.74 20,706.39 89,150.37 1,738.88 57,180.00

\$172,051.38 \$443,757.24

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD

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General Fund (10)

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100 Personnel Services – Salaries	Total Personnel Services – Salaries	

# 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
- Total Personnel Services Employee Benefits
- Total 2719 Supervision of Student Transportation Services All Other Supervision

2018-2019 PDE-2057 Annuai Financial Report - 06/30/2019 Fiscal Year End	Detail of Governmer	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	s and Other Financing	g Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM		,		
General Fund (10)			<b>L</b>	Page - 46 of 59
2720 Vehicle Operation Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u>		•		
100 Personnel Services – Salaries				2,801,721.96
I otal Personnel Services – Salaries			(\$89,818.82)	\$2,801,721.96
200 <u>Personnel Services – Employee Benefits</u>			na na mangana na mangangkan na mangangkan kana na mangangkan na mangangkan na mangangkan na mangangkan na manga	
210 Group Insurance – Contracted Provider				13,050.47
220 Social Security Contributions				214,299.06
250 Unemployment Compensation				912,988.02
260 Workers' Compensation				1,004.03
270 Group Insurance – Self-Insurance				1.531.672.03
Total Personnel Services – Employee Benefits				\$2 692 197 31
er on the second second second second second second to the second s				
330 Other Professional Services				14 009 65
340 Technical Services				30 252 00
Iotal Purchased Professional and Technical Services				33,232.00
en de Burchased Proberty Services				
410 Cleaning Services			001 F00	01 F00
430 Repairs and Maintenance Services			09.192	06.102 24 200 65
				74,03U.00
10 al 1 dichasta 1 oppily bernes			\$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	تعديد مايمينية تكامير البيري المايينية الموالية الموالية الموالية الموالية الموالية من الموالية الموالية الموال			797.85
Total Other Purchased Services				\$1,386,573.00
600 Supplies	na na manana manana manana na manga na manga na manga na na na mangana na mangana na manga na manga na manga na	n en la seconda de la factura de la seconda de la secon	recting and a set of the set of t	(1) In the second state of the second state
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
				\$468,077.04
or and the second s 700 Property			a statement water of the statement of the statement of the	ale destruction of this definition of the
762 Capitalized Equipment - Replacement				4 488 548 00
Total Property				\$4 488 548 00
Merena and a financial manufacturation and a second fraction of the state of the st				
810 Dues and Fees				13 446 00
				\$13,440.00
Iotal 2/20 Vehicle Operation Services			(\$89,557.32) \$1	\$11,979,641.12

(EXP)	47 of 59		Total	216,709.75 \$216,709.75	1,430.06 16,347.87 72,395.93 1,386.98 56,450.79 <b>\$148,011.63</b>	6,131.32 14,157.40 6,349.92 \$26,638.64	10,948.43 2,487.30 8,821.94 \$22,257.67 \$413,617.69	
Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	Page - 4			216,7 <b>\$216</b> ,7	1,4 16,0 72,5 148,0 <b>\$148</b> ,0	6, 14, \$26,	10,5 2,4 <b>5,22</b> ,5 <b>5,413,</b> 4	
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Report	) Area SI		nce Serv	. 39	e Benefit ed Provid fitons fitons rance e Benefi	ervices	gy Relati Intenanc	
Financial	oudsburg		Maintena	<u>Salaries</u> Salarie Salaries	Employee Contract tributions (Contribu- tons ation Self-Insu Employ	ervices anance S Services	Technolc J and Ma	
2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	LEA : 120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM		2740 Vehicle Servicing and Maintenance Services	100 <u>Personnel Services – Salaries</u> 100 Personnel Services – Salaries Total Personnel Services – Salaries	<ul> <li>200 Personnel Services – Employee Benefits</li> <li>210 Group Insurance – Contracted Provider</li> <li>220 Social Security Contributions</li> <li>220 Social Security Contributions</li> <li>230 PSERS Retirement Contributions</li> <li>230 Porkens' Compensation</li> <li>270 Group Insurance – Self-Insurance</li> <li>270 Group Insurance – Employee Benefits</li> </ul>	<ul> <li>400 <u>Purchased Property Services</u></li> <li>420 Utility Services</li> <li>430 Repairs and Maintenance Services</li> <li>440 Rentals</li> <li>Total Purchased Property Services</li> </ul>	600 <u>Supplies</u> 610 General Supplies 620 Energy 650 Supplies & Fees – Technology Related Total Supplies Total 2740 Vehicle Servicing and Maintenance Services	
DE-2057	<b>2003</b>   /2019 1:1	(10) pr	e Servici	nnel Ser ersonnel onnel Se	nnnel Seu Sroup Ins Social Sec Sectas Re Sectas Re Vorkers' ( Sroup Insi Sroup Insi	<u>Purchased Proper</u> 420 Utility Services 430 Repairs and M 440 Rentais I Purchased Prope	<u>Supplies</u> 610 General Supplies 620 Energy 650 Supplies & Fees- <b>1 Supplies</b> 2740 Vehicle Servicit	
3-2019 PI	LEA : 120452003 Printed 10/31/2019	General Fund (10)	10 Vehicl	00 <u>Perso</u> 100 P <b>xal Pers</b>	00 Perso 210 5 220 5 230 F 230 F 220	00 Purct 420 L 430 F 440 F 3tal Purc	600 <u>Supplies</u> 610 Generz 620 Energy 650 Supplies Total Supplies Total 2740 Vehic	
2018	<b>LEA</b> Print	Ge	274		X 2	<b>4</b>	o F P	

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Total		40.93		30.39	58.74	38.75	38.58	6.91	<b>13.37</b> 14.30
		271,640.93 \$271,640.93		1.1	20,11	84.4	7	145.8	\$253,303.37 \$524,944.30
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	<u>()</u>	aries	<u>vee Bent</u>	Icted Prov	SUC	ibutions		surance	oyee Ben on
tation	100 Personnel Services – Salaries	100 Personnel Services – Salaries Total Personnel Services – Salaries	200 <u>Personnel Services – Employee Benefits</u>	210 Group Insurance Contracted Provider	220 Social Security Contributions	230 PSERS Retirement Contributions	nsation	270 Group Insurance - Self-Insurance	s – Emple nsportati
General Fund (10) 2750 Nonpublic Transportation	Services	inel Servi Services	Services	Insurance	Security (	3 Retirem	260 Workers' Compensation	Insurance	Service: Iblic Trai
General Fund (10) 2750 Nonpublic Tr	rsonnel	0 Person ersonnel	rsonnel	0 Group	0 Social	0 PSERS	<b>0</b> Worker	Group.	ersonnel 50 Nonpr
General 2750 Noi	100 <u>Pe</u>	101 Total P.	200 <u>Pe</u>	21	র্ম	23(	26(	27(	Total Personnel Services – Employee Benefits Total 2750 Nonpublic Transportation

51	Detail of Governm	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	s and Other Financi	ng Uses - (EXP)
LEA:120452003  East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM				Page - 49 of 59
General Fund (10)				
2800 Support Services – Central	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Salaries</u> 100 <u>Personnel Senvices – Salaries</u>			74.680.96	1.141.114.37
Total Personnel Services – Salaries			\$74,680.96	\$1,141,114.37
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider			879.30	8,491.41
220 Social Security Contributions	۰.		5,569.90	85,486.36 221,227,57
230 PSERS Retirement Contributions			25,614.56	201,001,00 20,556,00
240 Tuttoli Kelitivusenien. 260 Workers' Compansation			478.09	7,303.31
270 Group Insurance - Self-Insurance			14,751.81	300,015.56
Total Personnel Services – Employee Benefits			\$47,493.68	\$803,519.69
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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	56,520.03
Total Purchased Professional and Technical Services			\$54,979.20	\$107,499.21
400 Purchased Property Services				
430 Repairs and Maintenance Services				121,304.01 38 204 11
440 remais Trait Director A Benerit Sources				C135 778 37
520 Institution - 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		anda da ku manada a sababa ku manada manada anga na ang na ang		
610 General Supplies			22,044.25	55,715.38
650 Supplies & Fees – Technology Related				711,111.52
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700 <u>Property</u> 756 Contellind Tothinslam Equipment Original				1 830 545 00
730 Vapitalizeu Technology Equipiten - Vigitial 766 Panitalized Technolom, Enrigiment - Beniscement				16.288.40
				\$1,846,833.40
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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
		الاست. 2014 ماين 1994 - 1994 ماين ماين ماين ماين ميرين مي 2014 - 2014 ماين ميرين ميري	بالمراجع والمراجع وال	and the same of the state of the state of the same state of

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Federal

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### General Fund (10)

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Concrammuly, research, Development and Evaluation Services       Elementary       Secondary       Edetral         300       Purchased Professional and Technical Services       1,375.00       1,375.00         300       Subter Professional and Technical Services       1,375.00       1,375.00         600       Supplies       610       Concal Survices	Total	1,375.00 \$1,375.00	
	<u>Federal</u>	1,375.00 <b>\$1,375.00</b>	
8	<u>Secondary</u>		
	<u>Elementary</u>		
2010 Frammug, research, Jevelopm 300 <u>Purchased Professional and T</u> 330 Other Professional Services Fotal Purchased Professional and 1 600 <u>Supplies</u> 610 <u>Canaral Sumbles</u>	ent and Evaluation Services		
	2010 Flamming, Research, Developm	our <u>Furchased Frotessional and L</u> 330 Other Professional Services Total Purchased Professional and 7 600 <u>Supplies</u>	610 General Supplies

## 21,531.00 \$21,531.00 \$22,906.00 21,531.00 \$21,531.00 \$22,906.00 4 Total 2810 Planning, Research, Development and Evaluation Services Total Supplies

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Gove	Detail of Governmental Fund Expenditures and Other Financing Uses	s and Other Financing (	Jses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Paç	Page - 51 of 59
General Fund (10) 2830 Staff Services	<u>Elementary</u>	Secondary	Federal	Total
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries				293,967.87 <b>\$293,967.87</b>
<ul> <li>200 Personnel Services – Employee Benefits</li> <li>210 Group Insurance Contracted Provider</li> <li>220 Social Security Contributions</li> <li>230 PSERS Retirement Contributions</li> <li>240 Tuition Reimbursement</li> </ul>				3,879.33 21,808.48 98,273.34 20,556.00
260 Vorkers Compensation 260 Group Insurance – Self-Insurance Total Personnel Services – Employee Benefits				1,881.39 71,588.39 <b>\$217,986.93</b>
<ul> <li>300 Purchased Professional and Technical Services</li> <li>330 Other Professional Services</li> <li>360 Employee Training and Development Services</li> <li>Total Purchased Professional and Technical Services</li> </ul>			53,604.20 <b>\$53,604.20</b>	35,463.95 56,520.03 <b>\$91,983.98</b>
400 Purchased Property Services 430 Repairs and Maintenance Services Total Purchased Property Services				132.76 <b>\$132.76</b>
500 Other Purchased Services 530 Communications 541 Advertising Related to Federal Grant Awards 580 Travel Total Other Purchased Services			1,365.15 \$1 <mark>,365.15</mark>	250.55 324.00 36,347.39 <b>\$36,921.94</b>
600 <u>Supplies</u> 610 General Supplies Total Supplies				5,731.33 <b>\$5,731.33</b>
800 <u>Other Objects</u> 810 Dues and Fees Total Other Objects Total 2830 Staff Services			\$24,960 35	5,276.98 \$5,276.98 \$652,001:79

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		aff Se.	0       	Nices	es – E	nce –	ty Con	ement	npens	- eou	es Ses	Servi		d Service
	6	2831 Supervision of Staff Services	100 Personnel Services – Salaries	100 Personnel Services – Salaries Total Personnel Services – Salaries	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	Total Personnel Services – Employee Benefits	500 Other Purchased Services		Total Other Purchased Services Total 2331 Supervision of Staff Services
	11) pu	rvisior	nnel	<sup>-</sup> ersor	nne	Group	Social	SERS	Vorkei	Group	ionnel	r Purc	580 Travel	er Pun Super
	General Fund (10)	Super	Perse	100 F	Persc	210 (	220 5	230 F	260 \	270 (	al Pers	Othei	580 ]	2831 2831
	Gene	2831	100	Tota	200					- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	Ţot	500		Total

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62	litures and Other Financing Uses - (EXP)	ŝ
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM	Page - 53 of 59	თ
General Fund (10)		
2833 Staff Accounting Services Secondary	<u>Federal</u> Total	_
100 <u>Personnel Services – Salaries</u> 100 Personnel Services – Salaries Total Personnel Services – Salaries	172,588.17 \$172,588.17	97.277 S
200       Personnel Services - Employee Benefits         210       Group Insurance - Contracted Provider         220       Social Security Contributions         230       PSERS Retirement Contributions         230       PSERS Retirement Contributions         260       Workers' Compensation         270       Group Insurance         270       Group Insurance         271       Group Insurance	2,281.15 12,647.83 57,696.18 1,104.51 53,739.84 <b>5127,469.51</b>	
300 Purchased Professional and Technical Services 330 Other Professional Services Total Purchased Professional and Technical Services	35,463.95 \$35,463.95	
400 Purchased Property Services 430 Repairs and Maintenance Services Fotal Purchased Property Services	132.76 <b>\$132.76</b>	(D ) (D )
500 Other Furchased Services 530 Communications 541 Advertising Related to Federal Grant Awards 580 Travel Total Other Purchased Services	250.55 324.00 789.62 <b>51.364.11</b>	
600 Supplies 610 General Supplies Total Supplies	5,731.33 \$5,731.33	<b>ന</b> ്ന്
800 Other Objects 810 Dues and Fees Total Other Objects Total 2833 Staff Accounting Services	5,276.98 \$5,276.98 \$348,026.87	0 0 N
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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	LEA: 120452003 East Stroudsburg Area SD	Printed 10/31/2019 1:19:51 PM
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Total	20,556.00 \$20,556.00	16,428.27 <b>\$16,428.27</b>	13,084.52 \$13,084.52 \$50,068.79
Federal	20 \$20	13,51244 16 \$13,51244 \$16	13 \$13 \$13,512.44 \$50
Secondary			
Elementary			
General Fund (10) 2834 Staff Development Services – Non-Instructional, Certified Staff Only 200 Personnel Services – Emplovee Benefits	240 Tuttion Reimbursement Total Personnel Services – Employee Benefits 300 <u>Purchased Professional and Technical Services</u>	360 Employee Training and Development Services Total Purchased Professional and Technical Services 500 <u>Other Purchased Services</u>	580 Travel Total Other Purchased Services Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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General Fund (10)

2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only	<u>Elementary</u>	Secondary	<u>Federal</u>
300 Purchased Professional and Technical Services			

40,091.76 40,091.76	0.7 TAD.014
opment Services	chnical Services
360 Employee Training and Development Services	Total Purchased Professional and Ter

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\$21,108.10 \$61,199.86

\$40,091.76

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## 500 Other Purchased Services

580 Travel

Total Other Purchased Services

Total 2836 Staff Development Services – Non-Instructional, Non-Certified Staff Only

7 Annual Financial Report - 06/30/2019 Fiscal Year End	East Stroudsburg Area SD
2018-2019 PDE-2057 Annu	LEA: 120452003

			Page	Page - 56 of 59
General Fund (10)				
2840 Data Processing Services	Elementary	Secondary	Federal	Jotal
100 <u>Personnel Services – Salaries</u>		•		
100 Personnel Services – Salaries Total Personnel Services – Salaries			76	766,251.10
200 Personnel Services – Employee Benefits				01-102'00/\$
210 Group Insurance Contracted Provider				3.657.48
220 Social Security Contributions			ц,	57.645.84
230 PSERS Refirement Contributions			5	255,509.88
zou vuorkers compensation 270 Group Insurance – Self-Insurance			č	4,904.12
Total Personnel Services – Employee Benefits			212 25	212,333.30 \$534.052.68
300 Purchased Professional and Technical Services				
340 Technical Services			Ŧ	14.140.23
Total Purchased Professional and Technical Services			<b>15</b>	\$14.140.23
400 Purchased Property Services				and the second of the
430 Repairs and Maintenance Services			12	121,221.75
			£	14,423.86
Total Purchased Property Services			513 Sta	\$135,645.61
500 Other Purchased Services		ny mining a la mang mang mang mang mang mang mang man	n fer en en fan de ferste fan de ferste fan de ferste ferste ferste ferste ferste ferste ferste ferste ferste f	
520 Insurance – General				6,875.00
530 Communications			14	146,778.74
580 Travel				5,962.55
1.043 Unerturnased Services			<b>3</b> 10	\$159,616.29
610 General Supplies			с	<b>77 030 R</b> N
650 Supplies & Fees – Technology Related			7 12	21,330.00 711 111 52
Total Supplies				\$739.051.32
700 Property	na se ante en la compañía de la comp	에게 가지 않는 것이 같아요. 것이 같은 것이 같은 것이 같은 것이 같이 있는 것이 있는 것이 있는 것이 같이 있다. 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 같이 있다. 같이 같이 같		
756 Capitalized Technology Equipment – Original			1,83	1,830,545.00
766 Capitalized Technology Equipment – Replacement				16,288.40
Total Property			51,84	\$1,846,833.40
800 Other Objects				
810 Dues and Fees				3,366.00
Total Other Objects			9	\$3,366.00
Total 2840 Data Processing Services			\$4,19	\$4,198,956.63

ລ	Detail of Government	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	and Other Financing (	Jses - (EXP)
LEA:120452003  East Stroudsburg Area SD Printed 10/31/2019 1:19:51 PM			Pag	Page - 57 of 59
General Fund (10)				
2850 State and Federal Agency Liaison Services	Elementary	Secondary	Federal	Total
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries			74,680.96 \$74.680.95	80,895.40 \$80,895.40
്മ				والمراجع والمحاط والمحا
210 Group Insurance – Contracted Provider			879.30	954.60
220 Social Security Contributions			5,569.90	6,032.04
230 PSERS Retirement Contributions			25,814.58 478 00	27,883.83 517 80
zou workers Compensation 270 Group Insurance – Seff-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
chased Services			\$673.88	\$673.88
600 <u>Supplies</u>				
eral Supplies			513.25	513.25
Total Supplies				\$513.25
Total 2850 State and Federal Agency Lialson Services		<b>9</b>	\$123,361.77	\$133,562.61
Darrie 115				

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Total

Federal

Secondary

<u>Elementary</u>

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General Fund (10)

2900 Other Support Services

500 Other Purchased Services

595 IU Payments By Withholding

\$127,378.67 127,378.67 \$127,378.67 Total 2900 Other Support Services Total Other Purchased Services

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	LEA : 120452003 East Stroudsburg Area SD	Printed 10/31/2019 1:19:51 PM

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500 Other Purchased Services	595 IU Payments By Withholding

2910 Support Services Not Listed Elsewhere In the 2000 Series

General Fund (10)

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l Other Purchased : 2910 Support Servi

127,378.67 \$127,378.67 \$127,378.67

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Total

Federal

Secondary

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Governmentai Fund Expenditures and Other Financing Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:20:05 PM	Page - 1 of 4
General Fund (10)	
3000 Operation of Non-Instructional Services	Total
100 <u>Personnel Services – Salaries</u>	
100 Personnel Services – Salaries Total Personnel Services – Salaries	1.406,464.59
200 Personnel Services – Employee Benefits	
210 Group Insurance – Contracted Provider	2,191.74
zzu social security Contributions 230 PSERS Retirement Contributions	106,228.35
250 Unemployment Compensation	445,209.83 864 24
260 Workers' Compensation	8,667.06
2/0 Group Insurance – Self-Insurance	104,195.00
300 Purchased Professional and Technical Services	566735622
322 Professional Educational Services – lus	
330 Other Professional Services	20:502 53 202 57
Total Purchased Professional and Technical Services	211,2000,112
400 Purchased Property Services	
410 Cleaning Services	6,052.55
430 Repairs and Maintenance Services 440 Rentals	67,277.11
Total Purchased Property Services	7,487.97 
a da ang ang ang ang ang ang ang ang ang an	
510 Student Transportation Services	188.570.15
520 insurance - General	41,030.00
550 Printing and Binding	173.92
580 Travel	069-30 15 537 20
Total Other Purchased Services	10,001 AC
600 <u>Supplies</u>	
610 General Supplies	188,797.13
ozu Energy 630 Food	96.25 17 E-23 TE
640 Books and Periodicals	11,000.70 15 661 90
650 Supplies & Fees – Technology Related	
	\$233,939.23
700 Property	
/oz dapitalizet Equipment - Represement	5,400.00
cts	
810 Dues and Fees	40,568.16
890 Miscellaneous Expenditures	2,481.00
	\$43,049.16
	09.900 <b>:3</b> 60:60

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Govern	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	and Other Financing	j Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:20:05 PM				Page - 2 of 4
General Fund (10)				
3200 Student Activities	<u>Elementary</u>	Secondary	Federal	Total
100 Personnel Services – Salaries				
100 Personnel Services – Salaries Total Personnel Services – Salaries			3,100.87	1,391,203.19
vertienden der	n a rando na na manana any amin'ny fanana amin'ny fanana ana amin'ny fanana amin'ny fanana amin'ny fanana amin'			
210 Group Insurance - Contracted Provider				2,191.74
220 Social Security Contributions			210.15	105,087.44
230 PSERS Retirement Contributions			918.32	440,107.94 864 24
25U Unemployment Compensation 260 Montkers' Compensation			17.58	8,569.36
270 Group Insurance – Self-Insurance				104,195.00
Total Personnel Services – Employee Benefits 200 Burchased Brifessional and Technical Services				
				166,189.51
Total Purchased Professional and Technical Services				\$166,189.51
400 Furchased Property Services				
410 Cleaning Services				65-260,0 67-277-11
430 Repairs and Maintenance Services				7.487.97
440 Relitats				\$80,817.63
		والمراجع والمحافظ والمتحققة والمتعقدة والمحافظ والمحافظ والمحافظ والمحافظ والمحافظ والمحافظ والمحافظ والمحافظ والمحافظ	na mana na fan fan af fan ar fan	and the second se
510 Student Transportation Services			1,320.37	188,570.15
520 Insurance – General				41,030.00
530 Communications				52.49 // 207 20
580 Travel			e4 200 27	14,237.93 • • • • • • • • • • • • • • • • • • •
Total Other Purchased Services			1.0.070°.0	
ovo <u>oupures</u> 610 General Sumilies				167,674.49
620 Energy				96.25
650 Supplies & Fees – Technology Related Total Supplies				10,548.00 \$178,318.74
700 Property				
762 Capitalized Equipment - Replacement				5,400.00
				\$0,400.00
800 Other Objects				40 568 16
810 Dues and Fees Total Other Objects				\$40,568.16
Total:3200:Student Activities				

06/30/2019 Fiscal Year End	
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2018-2019 PDE-2057 Annual Financial Report - 06	LEA: 120452003 East 3

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			н.	Page - 3 of 4
General Fund (10)				
3300 Community Services	Elementary	Secondary	Federal	Total
100 <u>Personnel Services – Saiaries</u>				
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				ad to be a first strategy and the first strategy and the st
220 Social Security Contributions			1 140 01	1 140 01
230 PSERS Retirement Contributions			5,171,80	1,140.31 E 101 00
260 Workers' Compensation			67.70	60.101.00 07 70
. Total Personnel Services – Employee Benefits			56 240 50	SI.TU
300 <u>Purchased Professional and Technical Services</u>		de statut fer die statut de statut en st		
322 Professional Educational Services – Jus			200 83	200 62
330 Other Professional Services				20.502
Total Purchased Professional and Technical Services			51,514.06	51,514.05
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 <u>Supplies</u>				
610 General Supplies			21,122,64	21 122 FA
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 Total 3300 Community Services			\$55,504.67	\$55,620.49
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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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

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<u>p</u>	888
Total	2,481.( \$2,481.0 \$2,481.0
Federal	
Secondary	
Elementary	
General Fund (10) 3400 Scholarships and Awards	800 Other Objects 890 Miscellaneous Expenditures Total Other Objects Total 3400 Scholarships and Awards

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

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\$17,745,758.94

Total 5000 Other Expenditures and Financing Uses

	Total		5 449 523 67	506,479.68 \$5,956,003.35		11,789,755.59 <b>\$11,789,755.59</b>
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(10)	5000 Other Expenditures and Financing Uses	ijects	est	bjects	900 Other Uses of Funds	emption ses of F
d Fund	ther Ex	800 Other Objects	830 Interest	80 Ref. Other O	<u>Mher Us</u>	10 Red Other U
General Fund (10)	5000 O	800 <u>O</u>	òó	880 Refunds of Prior Years' Receipts Total Other Objects	006	910 Redemption of Principal Total Other Uses of Funds
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					Detail of Governmental Fund Expenditures and Outer Finanching uses - (EVF)
	·				Page - 2 of 4
5100 Debt Service / Other Expenditures and Financing Uses		<u>Elementary</u>	Secondary	<u>Federal</u>	Total
					5,449,523.67
880. Refunds of Prior Years' Receipts I Other Objects					506,479.68 <b>\$5,956,003.35</b>
910 Redemption of Principal Total Other Uses of Funds Total 5100 Debt Service / Other Expenditures and Financing Uses					11,789,755.59 \$11,789,755.59 \$17,745,758.94

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5/30/2019 Fiscal Year End	
Financial Report - 06/30/	
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LEA : 120452003 East Stroudsburg Area SD

Page - 3 of 4 5,449,523.67 <u>Federal</u> AND A DATE <u>Secondary</u> 800 Other Objects 330 Interest Total Other Objects Elementary Printed 10/31/2019 1:20:18 PM 5110 Debt Service General Fund (10)

<u>Totai</u>

29		<b>20</b>
523.		11,789,755.59 \$11,789,755.59 \$17,239,279.26
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lotal Uther Ubjects	900 Other Uses of Funds	910 Redemption of Principal Total Other Uses of Funds Total 5110 Debt Service
		1777 <b>b</b> ri

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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

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Total	79.68 <b>79.68</b> <b>79.68</b>
Federal	506.4 \$506.4
Secondary	
<u>Elementary</u>	
General Fund (10) 5130 Refund of Prior Year Revenues / Receipts	800 <u>Other Objects</u> 880 Refunds of Prior Years' Receipts Total Other Objects Total 5130 Refund of Prior Year Revenues/ Receipts

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Total	4,950.00 <b>\$4,950.00</b>	85.00 8,234.42 <b>\$8,319.42</b>	11,904.22 2,937.53 <b>514,841.75</b>	73,735.87 28,803.62 4,801.52 \$107,346.01	2,030.00 4,541.00 <b>\$6,571.00</b>	78,741.25 29,783.56 <b>\$108,524.81</b>
	ervices Services				ginal	
onal Services	<u>rid Technical S</u> rices md Technical	ce Services	Services		Software - Oriș - Replacement	ures International Son
Non-Instructic	Purchased Professional and Te 330 Other Professional Services I Purchased Professional and T	430 Repairs and Maintenances 440 Rentals I Purchased Property Services	ound running of the services 510 Student Transportation Services 550 Printing and Binding I Other Purchased Services Supplies	Supplies rd Pertodicals	758 Capitalized Technology Software - Original 762 Capitalized Equipment - Replacement <b>i Property</b> Other Objects	810 Dues and Fees 890 Miscellaneous Expenditures 1 Other Objects 3000 Oneration of Non Instruct
3000 Operation of Non-Instructional Services	<ul> <li>300 <u>Purchased Professional and Technical Services</u></li> <li>330 Other Professional Services</li> <li>Total Purchased Professional and Technical Services</li> <li>400 Purchased Professional Services</li> </ul>	Total Purchased Property Services	Total Curder Transportation S 510 Student Transportation S 550 Printing and Binding Total Other Purchased Services 600 Supplies	610 General Supplies 630 Food 640 Books and Periodicals Total Supplies 700 Prometry	758 Capitalized Technology Software - Original 762 Capitalized Equipment - Replacement Total Property 800 Other Objects	810 Dues and Fees 890 Miscellaneous Expenditures Total Other Objects

2018-2019 PDE-2057 Annual Financíal Report - 06/30/2019 Fiscal Year End	Detail of Governme	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	und Other Financing U	lses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:20:08 PM			č	Page - 2 of 2
Athletic / School-Sponsored Extra Curricular Activities Fund (29)				
3200 Student Activities	<u>Elementary</u>	<u>Secondary</u>	Federal	<u>Total</u>
300 Purchased Professional and Technical Services				1 050 00
330 Other Professional Services Total Purchased Professional and Technical Services			s,suu.uu \$3;300.00	4,9000
400 Purchased Property Services				
430 Repairs and Maintenance Services				85.00
440 Renials				8,234.42
Total Purchased Property Services				<b>58,319.4</b> 2
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 <u>Supplies</u>				
610 General Supplies			6,910.42	73,735.87
630 Food			2,716.08	28,808.62
640 Books and Periodicals				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	a na sina na sina na sina na sina sina na sina	a an	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		an a	ta navitanja igrafija. Goli din vez	29,783.56
Total Other Objects			\$15,968.85 644 764 81	\$108,524.81 \$750 557 99
400al 32001 Student Activities				

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Capital Reserve Fund - § 1431 (32)

2000 Support Services

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

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Total

1,021,981.36 758 Capitalized Technology Software - Original Total Property 700 Property

\$1,021,981.36 \$1,021,981.36 Total 2000 Support Services

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscai Year End	Detail of Gov	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)	es and Other Financin	g Uses - (EXP)
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Capital Reserve Fund - § 1431 (32)				
2600 Operation and Maintenance of Plant Services	Elementary	Secondary	Federal	Total

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1,021,981.36 \$1,021,981.36 \$1,021,981.36

Total 2600 Operation and Maintenance of Plant Services

700 Property 758 Capitalized Technology Software - Original Total Property

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD Page - 3 of 3

Total

Federal Secondary <u>Elementary</u> East Stroudsburg Area SD Capital Reserve Fund - § 1431 (32) 2660 Safety and Security Services Printed 10/31/2019 1:19:55 PM LEA: 120452003 700 Property

1,021,981.36 \$1,021,981.36 \$1,021,981.36 758 Capitalized Technology Software - Original Total 2660 Safety and Security Services Total Property

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:20:14 PM	Page - 1 of 4
Capital Reserve Fund - § 1431 (32)	
4000 Facilities Acquisition, Construction and Improvement Services	Total
<ul> <li>300 <u>Purchased Professional and Technical Services</u></li> <li>330 Other Professional Services</li> <li>Total Purchased Professional and Technical Services</li> </ul>	60,133.15 \$60,133.15
400       Purchased Property Services         410       Cleaning Services         430       Repairs and Maintenance Services         450       Construction Services	13,607.00 79,613.80 1,403,746,48 \$1,496,967,28
roual runchased ropenty services 600 <u>Supplies</u> 610 General Supplies Trital Simplies	21,350.00 \$21,350.00
700 Property 752 Capital Equipment – Original and Additional 758 Capitalized Technology Software - Original 767 Canitalized Equipment - Replacement	14,534.48 59,396.85 855,717.15
Total Property Total 4000 Facilities Acquisition, Construction and Improvement Services	\$923,548.48 \$2:508,098.91

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	Secondary Eederal Total		2,162.50 \$2,162.50	6,000.00	30,000.00 \$30,000.00 \$38,162.50
	Elementary		8		
Capital Reserve Fund - § 1431 (32)	4200 Existing Site Improvement Services	300 Purchased Professional and Technical Services	<ul> <li>330 Other Professional Services</li> <li>Total Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> </ul>	430 Repairs and Maintenance Services Total Punchased Property Services 700 Property	758 Capitalized Technology Software - Original Total Property Total 4200 Existing Site Improvement Services

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

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

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Total

Federal Secondary Elementary 4400 Architecture and Engineering Services / Educational Specifications – Improvements 300 Purchased Professional and Technical Services Capital Reserve Fund - § 1431 (32)

\$44,738.55 44,738.55 \$44,738.55 Total 4400 Architecture and Engineering Services / Educational Specifications – Improvements Total Purchased Professional and Technical Services 330 Other Professional Services

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Capital Reserve Fund - § 1431 (32)				
4600 Existing Building Improvement Services	Elementary	Secondary	Federal	Total
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 RUT UN
430 Repairs and Maintenance Services				73 613 80
450 Construction Services			Ŧ	1 402 746 48
Total Purchased Property Services				\$1.490.967.28
	na na manana manana manana manana manana manana ma			
610 General Supplies		-		21,350.00
Total Supplies				\$21,350.00
700 Property		ng được trụ truểng ngày trụ truểng được nghi truểng nghi nghi nghi nghi nghi nghi nghi ng		and the state of the
752 Capital Equipment – Original and Additional				14 534 48
758 Capitalized Technology Software - Original				20.306.85
762 Capitalized Equipment - Replacement				R55 717 15
				S899,648.48
Total 4600 Existing Building Improvement Services			\$2	\$2,425,197.86
	网络马马马马马马马马马马马马马马马马马马马马马马马马马马马马马马马马马马马马			

22	Summary of Governmental Fund Expenditures and Other Financing Uses - (EXPGS)	
LEA : 120452003 East Stroudsburg Area SD Printed 10/31/2019 1:20:36 PM	Page - 1 of 2	
	General Fund(10) Public Purpose Trust(27) Other Compt Approved Athletic / Activity(29) Capital Reserve (690. (28) (23)	
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	ant at the state
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	الم معرضان
ructional Se		
3200 Student Activities	Z'161,403.52	
3300 Community Services	130,976.08	
3400 Scholarships and Awards	2,481.00	
Total Operation of Non-Instructional Services	\$2,500,860.60 \$250,552,99	liter a
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		(1994) (1997) 1994 (1997)
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		<u>p.</u>
Total Other Expenditures and Financing Uses	\$17,745,738.94	8040
TOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES	\$162,473,978.08	6320

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2018-2019 PDE-2057	LEA : 120452003

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38,162.50
44,738.55 2.425.197.86
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\$2,508,098.91
<b>53.530.080.27</b>
server and the new reader of the

Additional Data Collection Schedule - (ADCS)

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2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End LEA : 120452003 East Stroudsburg Area SD

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

Amount Description

Total Salary Base for salaries subject to PSERS withholding

Total Federally Funded salaries subject to PSERS withholding

Title I Expenditure Data

Amount Description

Expenditures Funded with Current Title I Funds

Expenditures Funded with Carry over Title I Funds

Total Title I Expenditure Data

Amount 65,513,990.95 2,492,818.99

Amount

1,907,143.00

330,720.00

\$2,237,863.00

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# Benefits for Staff Relative to Collective

Benerits for Staff Relative to Collective Bargaining Agreements	COVERED NOT COVERED T
benerits for Staff R Bargaining	

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance			
	212 Dental Insurance			Second Provide calls in an end of the method of the second second second second second second second second second
	215 Eye Care Insurance			tering in the second study of second values of second as the second study of second second second second second
	216 Prescription Insurance			والمعالية معد العلم العلمي مع عن المارية عن المراجع المعالم مع المعالم المراجع المعالم المحافظ
	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			A PAY IN A THAT POINT A REPORT AND A PAY
	FUND TOTAL	\$17,612,503.25	\$1,390,020.00	\$19,002,523.25
50 Enterprise Fund				
	211 Medical Insurance			A second s
	212 Dental Insurance			المراجع والمستقل المداع المراجع المراجع والمراجع والمراجع المراجع المراجع المراجع المراجع والمراجع والمراجع
	215 Eye Care Insurance	and white we have an extension of the material of the material of the state of the formation of the state of		and the second
	216 Prescription Insurance			ومحتور والمعار
	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			terateria properti da en esta esta en esta de properta de la decembra de la compañía de la compañía de una dese
	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	hannan generalen berenen berenen berenen en	nen e mana venera de la constante en la constante de la constante en entre en entre en la constante en la const	
	215 Eye Care Insurance	indexed of the same data from the same data of the same and the same interview. The same time advances index a		lan pelantare contrare pela la super pour a se prime pela factor pela transferio
	216 Prescription Insurance	na meneral yan manana kata kata kata kata kata kata kata	name of particular states and many many many many many many many many	enter el resta contesta de l'antes de l'antes de la desta de la desta de la desta de
	271 Self-Insurance Medical Benefits	man from the second	a de la constante en la constante en la constante de la constante de la constante en la constante de la constan La constante en la constante de	
	272 Self-Insurance Dental Benefits	ne o referenza estado estado "Palaterena a Anoratera I.A. Pena Estado esta en o ne o tra presenta esta esta de	n an a' ann an Annaichte Annaichte Annaichte an start sean sean a gean annaichte an Annaichte Annaichte Annaich	unina o recupites durante o recupites canado uningo uningo de la especial de la especial de des
	275 Self-Insurance Eye Care Benefits		and a second	
	276 Self-Insurance Prescription Benefits		a e ul constante estate site a contenta de la la contente de la contenta de las contentes de las contentes de la	
	FUND TOTAL			
Total of All Funds		\$18,126,542.13	\$1,450,320.00	\$19.576.862.13

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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

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# Special Education Services Schedule - (SESS)

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End

Annu ast S	al Financial Report - 06/30/2019 Fiscal Year End	Stroudsburg Area SD
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Statement of Indebtedness - (SOIN)

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				(PRINCIP	(PRINCIPAL AMOUNTS ONLY)				
GOVERNMENTAL FUNDS/ ACTIVITIES	S S S S S S S S S S S S S S S S S S S	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Other Long-Term Obligations Debt	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
<ol><li>Additional Debt Incurred During Year</li></ol>					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		a a su a sua a su a a su dada da a gura su a s	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		na may na pang mang kang kang kang kang kang kang kang k	n de la companya de l	11,492,122.21
8. Interest Paid during current fiscal year			5,436,091.00		29,461.00				5,465,552.00

				(PRINCIPAL AMOUNTS ONLY)				
PROPRIETARY FUNDS	Short-Term Borrowing	General Obligation Au Bonds/Notes	ā.	uthority Building Other Long-Term Obligations Debt	Other Post- Employment Benefits (OPEB)	Compensated Net Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		n a contacto contacto a function a contacto de la	and the second sec		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		a and a second second second second second	i i	non - Color - Alexa Alexa mere and antico and an orange of the statement of t	680,370.00	251,459.00	5,226,024.00	6,157,853.00
7. Current Portion P&I - Due within 1 year		na anti-anti-anti-anti-anti-anti-anti-anti-		no de mais anna anna a saoleman a saoleman de la saolema de la secola de la secola de la secola de la secola de No de mais mana anna anna anna a secola de la s		an a		

8. Interest Paid during current fiscal year

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2018-2019 PDI	E-2057 Annual	2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	pu			Statement	Statement of Indebtedness - (SOIN)
LEA : 120452003 Printed 10/31/2019	÷	East Stroudsburg Area SU 21:03 PM					Page - 2 of 3
Total Princip:	al and Interest	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	General Fund	11,789,755.59	a na mangana na mangana na na na na na na mangana na mangana na mangana na mangana na mangana na mangana na man	5,449,523.67	17,239,279.26	a ada tan a ya umuunuu a mana a mana a mana a mahamma kuta waka u wawaya a
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund					
5110	06	Permanent Fund		·			
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds		·			
5120	40	Debt Service Fund					
	Total Debt	Total Debt Payments - Governmental Funds	\$11,789,755.59		\$5,449,523.67	\$17,239,279.26	
Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	
5110	50	Enterprise Fund	na a na a na an ann an an ann an ann an	a de la companie de La companie de la comp	al de la gran de la compañía de la gran de l	a na chun bhannangan ann ann ann a bhann a suadh chun bha la c ann a bha bha chun chun se an t	
5110	60	Internal Service Fund					
5120	50	Enterprise Fund					
5120	60	Internal Service Fund					
	Total D	Total Debt Payments - Proprietary Funds					

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Statement of Indebtedness - (SOIN)

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Debt CategoryDebt Issue DateDate DateDebt at Beginning of Fiscal YearGeneral Obligation Bonds/Notes - CIB(MMYYYY)of Fiscal YearGeneral Obligation Bonds/Notes - CIB01/20177,140,000.00General Obligation Bonds/Notes - CIB01/20177,140,000.00General Obligation Bonds/Notes - CIB06/201767,730,000.00General Obligation Bonds/Notes - CIB06/201767,730,000.00General Obligation Bonds/Notes - CIB06/201767,730,000.00General Obligation Bonds/Notes - CIB06/201767,730,000.00General Obligation Bonds/Notes - CIB06/20177,800,000General Obligation Bonds/Notes - CIB06/20164,125,000.00General Obligation Bonds/Notes - CIB08/20167,730,000.00General Obligation Bonds/Notes - CIB08/20167,900,000General Obligation Bonds/Notes - CIB08/20167,150,000.00General Obligation Bonds/Notes - CIB08/20167,120,000.00General Obligation Bonds/Notes - CIB08/20167,120,000.00General Obligation Bonds/Notes - CIB09/20147,120,000.00General Obligation Bonds/Notes - CIB09/20148,310,000.00General Obligation Bonds/Notes - CIB09/20148,310,000.00General Obligation Bonds/Notes - CIB09/20148,310,000.00General Obligation Bonds/Notes - CIB09/20148,310,000.00General Obligation Bonds/Notes - CIB09/20147,120,000.00General Obligation Bonds/Notes - CIB09/20148,310,000.00	ring Additions Year Additions 8.00 0.00 0.00 0.00	Reductions / Repayments	Debt at End of Fiscal Year	Due Within One Year (Principal and	Interest Paid During Fiscal Year
CIB 11/2018 CIB 01/2017 CIB 06/2017 6 CIB 06/2017 6 CIB 06/2016 10/2016 CIB 08/2016 10/2015 CIB 10/2015 CIB 08/2016 11/2015 CIB 08/2016 11/2015 CIB 09/2014 11/2013 01/2013 01/2013	8.00 0.00 0.00 0.00	a a the state of t		Interest)	
CIB 01/2017 CIB 06/2017 CIB 06/2017 CIB 06/2017 CIB 06/2016 CIB 08/2016 CIB 10/2015 CIB 09/2015 CIB 09/2014 CIB 09/2014 CIB 09/2014 CIB 09/2014	00.0 00.0 00.0	23,865.00	337,633.00	29,167.00	26,933.00
CIB 06/2017 6 CIB 06/2017 1 CIB 06/2017 1 CIB 06/2016 06/2017 1 CIB 08/2016 10/2015 1 CIB 08/2015 10/2015 1 CIB 09/2014 1 CIB 09/2014 1 CIB 09/2014 1 CIB 09/2014 1	00.0 00.0	70,000.00	7,070,000.00	70,000.00	208,863.00
CIB 06/2017 CIB 06/2017 CIB 06/2016 CIB 08/2016 CIB 10/2015 CIB 10/2015 CIB 09/2014 CIB 09/2014 CIB 09/2014 CIB 09/2014	0.00	95,000.00	1,765,000.00	105,000.00	72,025.00
CIB 06/2017 CIB 06/2016 CIB 08/2016 CIB 10/2015 CIB 08/2015 CIB 09/2014 CIB 09/2014 CIB 09/2014 CIB 09/2014 CIB 09/2014	0.00	2,370,000.00	65,360,000.00	4,515,000.00	3,135,725.00
CIB 06/2016 CIB 08/2016 CIB 10/2015 CIB 08/2015 CIB 09/2014 CIB 09/2014 CIB 09/2013 CIB 12/2013		5,000.00	16,080,000.00	5,000.00	581,926.00
CIB 08/2016 CIB 10/2015 CIB 08/2015 CIB 09/2014 CIB 09/2014 CIB 09/2013 CIB 12/2013	0.00	135,000.00	9,040,000.00	145,000.00	204,852.00
CIB 10/2015 CIB 08/2015 CIB 09/2014 1 CIB 09/2014 1 CIB 12/2013	0.00	810,000.00	3,315,000.00	850,000.00	142,175.00
CIB 08/2015 CIB 10/2014 1 CIB 09/2014 1 CIB 12/2013	0.00	1,588,000.00			10,004.00
CIB 10/2014 10/2014 1 09/2014 1 09/2014 CIB 09/2014 CIB 09/2013	0.00	195,000.00	7,605,000.00	1,095,000.00	219,370.00
CIB 09/2014 CIB 09/2014 CIB 12/2013	0.00	250,000.00	6,870,000.00	150,000.00	170,140.00
CIB 09/2014 CIB 12/2013	1.00	3,341,231.00	8,276,000.00	3,470,000.00	190,963.00
CIB 12/2013	0.00	5,000.00	8,305,000.00	5,000.00	239,043.00
	0.00	150,000.00	6,840,000.00	5,000.00	137,609.00
General Obligation Bonds/Notes - CIB 01/2012 735,000.00	0.00	735,000.00			7,350.00
General Obligation Bonds/Notes – CIB 10/2010 787,816.00	6.00	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	4.00	23,634.00	407,490.00	29,585.00	18,946.00
General Obligation Bonds/Notes – CIB 04/1999 500,000.00	0.00	500,000.00			9,269.00
General Obligation Bonds/Notes – CIB					
Other Long Term Debt/Liabilities 1,995,080.31	0.31 2,039,223.00	1,430,181.00	2,604,122.31	942,432.21	29,461.00
Compensated Absences 6,080,352.00	2.00 745,230.00		6,825,582.00		
Other Post-Employment Benefits (OPEB) 37,897,411.00	1.00 1,842,257.00		39,739,668.00		
Net Pension Liability 225,305,000.00	0.00	12,780,024.00	212,524,976.00		
Totals for Debt Entered: \$423,633,512.31	2.31 \$4,626,710.00	\$24,569,778.00	\$403,690,444.31	\$11,492,122.21	\$5,465,552.00
Bond Details Proorfetary Funds	Principal Amounts Only	ints Only		Current Portion	
Debt Issue Debt Category Debt at Beginning (MM/YYYY) of Fiscal Year	ing fear Additions	Reductions / Repayments	Debt at End of Fiscal Year	Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Compensated Absences 228.629.00	9.00 22.830.00	na de Sando - e de la comuna solema da la remana altro a comuna de ser obra do se comuna da comuna da comuna d	251 459 00		
Other Post-Employment Benefits (OPEB) 602,467.00			680,370.00		
Net Pension Liability 4,598,000.00	0.00 628,024.00		5,226,024.00		

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	2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End		F	Tuttion Schedule - (TUIT)
Amount tech in General Fund Expenditure Detail     Amount 7,181,030.87       rein General Fund Expenditures 1000-660     7,181,030.87       entin General Fund Expenditures 1000-660     7,781,030.87       entin General Fund Expenditures 1000-660     8,741,000       entin Fund Expenditures 1000-660     8,741,000       entin Facilities     8,741,000       entin Facilities     8,141,127,08       entin Christers Exclosis     8,141,127,08       Annotic Christers Exclosis     1,784,194.80       Annotic Christers Exclosis     8,141,127,08       Annotic Christers Exclosis     1,784,194.80       Annotic Christers Exclosis     8,141,127,08       Annotic Christers Exclosis     1,784,194.80       Annotic Christers Exclosis     1,784,194.80       Annotic Christers Exclosis     1,784,194.80       Annotic Christers Exclosis     1,784,194.80       Annotic Schools for the Deaf and Bind	÷			Page - 1 of 1
Amount oried in General Fund Expenditure Detail oried in General Fund Expenditures 1000-650         Amount 7,181,030.87           Services in General Fund Expenditures 1000-650         Tritton Pail For 7,181,030.67         Tritton Pail For 7,181,030.67           Services in General Fund Expenditures 1000-650 and 1000-654 and 1000-654         Tritton Pail For 7,181,030.67         Tritton Pail For 87,181,030.67           on Paid to institution Types During Fiscal Year         Nonspecial Education Nonspecial Education Institutions         Tritton Pail For 86,131           on Table To Pail For Institutions         Nonspecial Education Nonspecial Education Institutions         1,174,127.08           Contare Schools         3,141,127.08         1,624,749.10           Contare Schools         Tritton Pail For 97,744.80         4,984.17           And Contare Schools         Tritton Schools         3,143,127.08           Contare Schools         Tritton Schools         1,524,749.50           Contare Schools         Tritton Schools         3,154,132.03           Contare Schools         Tritton Schools         5,584.54           On Table Schools         Schools         5,584.54           For Pail Contanton Contrast         Schools         7,336.54           For Pail Contanton Contast         Schools         7,336.54           For Pail Contanton Contast         Schools         7,336.54 <th>General Fund (10)</th> <th></th> <th></th> <th></th>	General Fund (10)			
orted in General Fund Expenditures 100-560 7,181,030.87 Services in General Fund Expenditures 100-584 and 100-587 7,181,030.87 Services in General Fund Expenditures 100-584 and 100-587 7,181,030.87 on Paid to Institution Types During Flecal Year Institutions Institutions Contract Activities Contract Activ	Section 1: Tuitton/Purchased Services as Reported within Expenditure Detail	Amount		
Services h General Fund Expenditures 1000-694 and 1000-697 37.131,003 57 an Paid to Institution Types During Fiscal Year neatured Children's Programs fiscal children's Program Johnes fiscal children's Program	Tuition Reported in General Fund Expenditures 1000-560	7,181,030.87		
on Paid to Institution Types During Fiscal Year     Tuttion Paid For     Nuttion Paid For       Institutions     Nonspecial Education     18,731.82       Institutions     Institution     18,731.82       Institutions     Institution     18,731.82       Institution     Institution     18,741.82       Institution     Institution     11,734,184.80       Institution     Institution     11,734.44       I	Purchased Services in General Fund Expenditures 1000-594 and 1000-597 Section 1 Total	<b>\$7,1</b> 81,030.87		
Nonspectal Education     Spectal Education       structions     19,731.82       analized Children's Programs     19,731.82       se Incarcented in Adult Facilities     19,731.82       rital Treatment Facilities     11,734,140.42       rital Treatment Facilities     5,141,177.08       ocal Education Agencies     1,524,749.42       d Mortar Charter Schools     1,524,749.42       Charter Schools     1,734,144.80       and Technology Centers     1,524,749.42       and Technology Centers     1,524,749.42       and Technology Centers     1,524,749.42       and Technology Centers     1,524,749.42       Residential Rehabilitative Institutions     55,884.54       Britare Schools     7,74.44       Residential Rehabilitative Institutions     55,884.54       Information     319,544.05       Technology Centers     7,9,586.55	Section 2: Tultion Paid to Institution Types During Fiscal Year	Tuition Paid For		Total
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rtal Treatment Facilities ocal Education Agencies on Montar Charter Schools Charter Schools and Technology Centers and Technology Centers ed Private Schools and Technology Centers ed Private Schools in Technology Centers ed Private Schools in Technology Centers in				
ocal Education Agencies di Mortar Charter Schools Charter Schools Charter Schools and Technology Centers and Techn				
nd Mortar Charter Schools     and Mortar Charter Schools       Charter Schools     3,141,127.08       and Technology Centers     1,794,184.30       and Technology Centers     1,794,184.30       del Private Schools     1,794,184.30       del Private Schools     1,794,184.30       stered Schools for the Deaf and Blind     49,694.77       Residential Rehabilitative Institutions     1,594,164.36       e Detention Centers     319,544.05       Program Jointures     319,544.05       Utifion Not Included Elsewhere In This Section     55,884.54       Sc254,855.33     51,326,14.34				
Charter Schools3,141,127.081,624,749.42and Technology Centers1,794,184.8049,694.77ed Private Schools1,794,184.8049,694.77ed Private Schools for the Deaf and Blind1,794,184.8049,694.77ritered Schools for the Deaf and Blind1,794,184.8049,694.77Residential Rehabilitative Institutions5,884.5497,747.44e Detention Centers319,544.0579,366.95Unition Not Included Elsewhere In This Section55,284.85479,366.95Nation Not Included Elsewhere In This Section55,284.85479,366.95				
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strered Schools for the Deaf and Blind Residential Rehabilitative Institutions e Detention Centers Program Jointures Trition Not Included Elsewhere In This Section S5,254,855,33 S1,926,174,94			49,694.77	49,694.77
Residential Rehabilitative Institutions       55,884.54         e Detention Centers       97,747.44         Program Jointures       319,544.05       79,366.95         Tuition Not Included Elsewhere in This Section       55,254,855.93       \$1,926,174.94				
e Detention Centers Program Jointures Uition Not Included Elsewhere In This Section 55,254,855,93 51,926,174.94			55,884.54	55,884.54
Program Jointures     319,544.05     79,366.95       Utition Not Included Elsewhere in This Section     \$5,264,855.93     \$1,926,174.94			97,747,44	97,747.44
uition Not Included Elsewhere In This Section \$5,254,855.93 \$1,926,174.94		319,544.05	79,366.95	398,911.00
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	Section 2 Total	\$5,254,855.93	\$1,926,174.94	\$7,181,030.87

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-205	2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End
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	ia Operations Fund (51) -Instructional Services	Litte
	<u>es - Salaries</u>	
	rices - Salaries es - Salaries s - Emblove Benofts	1,589,915.00 \$1,589,915.00
	ce - Contracted Provider	11.163.00
	/ Contributions	119.237.00
	ment Contributions	508,969.00
	it Compensation	453.00
	pensation	10.112.00
	ce – Self-Insurance	574.339.00
	ant Plans	807.731.00
	ss – Employee Banefits	\$2,032,004.00
	ional and Technical Services	management of the second se
	mal Services	540.00
	sional and Technical Services	\$540.00
	<u>y Services</u>	
	20S Designed	44,381.00
		36,263.00
		602.00
		4,080.00
	Services	\$4,682.00
		114,586.00
		56,013.00
		1,411,217.00
	s – Technology Related	
		\$1,594,260.00
5		
		20,881.00
		\$20,881.00
8		
<b>X</b>		58,170.00
		\$58,170.00

Page 144

2018-2019 PDE-2057 Annual Financial Report - 06/30/2019 Fiscal Year End	Detail of Proprietary Fund Expenses and Other Financing Uses - (ICR)	nancing Uses - (ICR)
LEA:120452003 East Stroudsburg Area SD Printed 10/31/2019 1:21:11 PM		Page - 2 of 2
Food Service / Careteria Operations Fund (51)		
3100 Food Services	Elementary Secondary Federal	Total
100 Personnel Services – Salaries 100 Personnel Services – Salaries Total Personnel Services – Salaries		1,589,915.00 \$1,589,915.00
200 Personnel Services – Employee Benefits		11163.00
zto eroup insurance – contracted zrovider 220 Social Security Contributions		119,237.00
230 PSERS Retirement Contributions		508,969.00 453 00
250 Unerripioyritent. Compensation 260 Workers' Compensation		10,112.00
270 Group Insurance – Self-Insurance		574,339.00
291 Other Retirement Plans Total Personnel Services – Employee Benefits		807,731.00 <b>\$2,032,004.00</b>
300 Purchased Professional and Technical Services		
330 Other Professional Services Total Purchased Professional and Technical Services		540.00 \$540:00
400 Purchased Property Services		00 185 110
4.10 creating services 430 Repairs and Maintenance Services Total Purchased Property Services		36,263.00 36,263.00 \$80,644.00
500 Other Purchased Services		
530 Communications 580 Travel Travel Director desired		602.00 4,080.00
600 <u>Supplies</u>		
610 General Supplies		114,586.00
620 Energy 630 Food		00,013,000 1,411,217.00
650 Supplies & Fees – Technology Related Total Supplies		12,444.00 <b>\$1,594,260.00</b>
700 Property		
740 Depreciation Total Property		20,881.00 \$20,881.00
800 Other Objects		
810 Dues and Fees Total Other Objects		58,170.00 \$58,170.00
Total 3100 Food Services		\$5,381,096.00

Page 145

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Summary of Proprietary Fund Expenses and Other Financing Uses - (ICRS)

LEA: 120452003 East Stroudsburg Area SD

Page - 1 of 1

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

# 3000 Operation of Non-Instructional Services

Total Operation of Non-Instructional Services 3100 Food Services

FOTAL ACTUAL EXPENDITURES & OTHER FINANCING USES

5,381,096.00 \$5,381,096.00 5,381,096.00

\$5,381,096.00

\$5,381,096.00 \$5,381,096.00

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.

V. Items for Discussion

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

#### **Procurement Summary Sheet**

#### Form 611

#### 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

#### **Procurement Summary Sheet**

#### Form 611

#### 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



# fiber networks

# 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	12 Months	\$250.00	\$0.00	\$0.00	
Speed: 100Mbps					
Max Burstable Speed: 1000Mbps - Burstable Usage Charge: \$2.50 per Mbps after base bandwidth is exceeded.					

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	12 Months	\$0.00	\$0.00	\$0.00	
Port located at PenTeleData node.					

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.



fiber networks

# PROPOSAL

PenTeleData Andre Williams

East Stroudsburg Area School District

December 20, 2019





December 20, 2019

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 renew the East Stroudsburg Area School Districts WAN for 1 year.

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
<b>Ethernet Transport</b> Speed: 1Gbps	July 1, 2020 to June 30, 2021	\$1,200.00	\$0.00	\$0.00

Service	Contract Term	Monthly Charge	Amount Channel	
	sond det renn	Monthly Charge	Annual Charge	Setup Amount



# fiber networks

				(one-time charge)
Ethernet Private Line (EPL) Port	July 1, 2020 to June 30, 2021	\$50.00	\$0.00	\$0.00
<b>Ethernet Transport</b> 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	
<b>Ethernet Transport</b> 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	



# 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	ge Annual Charge Setup Am	
				(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

# transfinder

440 State Street Schenectady, NY 12305

Bob Sutjak

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

Proposal

#### DATE: December 12, 2019

Prepared By: Angela Vitti

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

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

Transfinder Products and Services		Initial Cost	Annua
Wayfinder Navigation	-		Fees
With Wayfinder you benefit from;			
<ul> <li>Turn-by-Turn Voice Navigation Guidance</li> </ul>			
Bring your own device (BYOD)			1
<ul> <li>Available for IOS and Android devices;</li> </ul>			
State compliant Driver App			:
<ul> <li>Go dark or always on option</li> </ul>			
<ul> <li>Map rotation based on travel direction or fixed to face north;</li> </ul>		\$7,000	\$2,800
<ul> <li>Unlimited users having access to the app;</li> </ul>			
Routebuilding features			
<ul> <li>GPS capture of bus routes including stop location, stop time, and driving path</li> </ul>			
ncludes:			
<ul> <li>Up to two (2) hours of online training which must be used within four (4) weeks of system installation.</li> </ul>			
Promotional Expires December 31, 2019	-		
<ul> <li>Transfinder Annual Support on this product will run for 15 months the</li> </ul>		- Adding and a construction	· · · · · · · · · · · · · · · · · · ·
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	7-7
		Year 1	Year 2
Initial Cost		\$6,300	
Increase to existing Technical Support and Upgrade Fees Due 15			
Months after installation		Included	\$2,800
wonthis after installation			-

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 Approvalou 1/27/20

Approved

By: B.S. TIAN Dreets of Transputer 12/20/1 Name & Title Sianature

Date

#### This Quotation is valid until December 31,2019

V. Items for Discussion

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

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#### 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.

₹611	EAST STROUDSBURG AREA SCHOOL DISTRICT Procurement Form
Name Of Requester *	
DARYLE MILLER	
Department *	
Grounds	
Building *	
District	
What service or item are you requ	lesting? *
Why are you requesting the servic replacement	e or item? *
Suggested Replacement: *	
quote	

Form 611

Please complete an independent Cost Analysis. (Pre-de	termine 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

$\bigcirc$	Request	for	Proposal	(RFP	)
- TAIN				· · · · ·	,

- O Bid
- O Other:

#### Was this purchase budgeted? \*

Yes

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

$\checkmark$	Yes
	Pennsylvania State Contract
$\checkmark$	COSTARS
	Keystone Purchasing Network
	PEPPM National Contract Program (Technology Bidding and Purchasing)
	US Communities
	NO

#### Form 611

-----

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

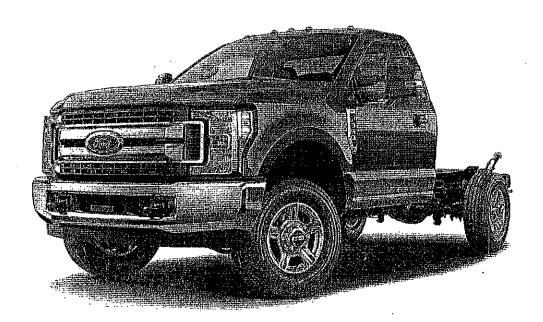
Any additional information you would like to provide.

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

**Google Forms** 

#### Prepared for: , East Stroudsburg School District

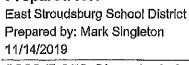
2020 F-350 Chassis 4x2 SD Regular Cab 145" WB DRW XL (F3G) Price Level: 20



#### **Client Proposal**

Prepared by: Mark Singleton Office: 570-839-1111 Email: marksingleton@raypricecars.com Date: 11/14/2019

#### **Prepared for:**



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
Includes; - Engine; 6,2L 2-Valve SOHC EFI NA V8 (Flex-Fuel) - Transmission: TorgShift 10-Speed Automatic Includes selectable drive modes: normal, tow/haui, eco and deep sand/snow. - 3.73 Axle Ratio - GVWR: 14,000 lb Payload Package - 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.	Included
Engine: 6.2L 2-Valve SOHC EFI NA V8 (Flex-Fuel)	Included
Transmission: TorqShift 10-Speed Automatic Includes selectable drive modes: normal, tow/haul, eco and deep sand/snow.	moludeu
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 Hub covers/center ornaments not included.	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 Includes center armrest, cupholder, storage and driver's side manual lumbar.	Included
Monotone Paint Application	STD
145" Wheelbase	STD
	Included
Radio: AM/FM Stereo w/MP3 Player Includes 4 speakers.	Помаба
Includes: - SYNC Communications & Entertainment System Includes enhanced voice recognition, 911 Assist, 4.2" LCD center stack screen, AppLink, 1 smart-charging USB-C port a controls.	nd steering wheel audio
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 Securit.ock Passive Anti-Theft System (PATS) and Inclination/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	
	\$55.00
4-Ton Hydraulic Jack Required in Rhode Island.	φ00,00
Traller Brake Controller Includes smart traffer tow connector. Verified to be compatible with electronic actuated drum brakes only.	\$270.00
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 instru- requires video display option to be added to unit. Reference order guide for additional information. Related o content: 872, 585 and 96V.	ictions, Kit option
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 controlla	ble.
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	<u>UDra</u>
Prepared by: Mark Singleton	
11/14/2019	Ray Price Ford   2971 Route 940 Mount Pocono Pennsylvania   18344
2020 F-350 Chassis 4x2 SD Reg	ular Cab 145" WB DRW XL (F3G)
Price Level: 20	

# Pricing Summary - Single Vehicle

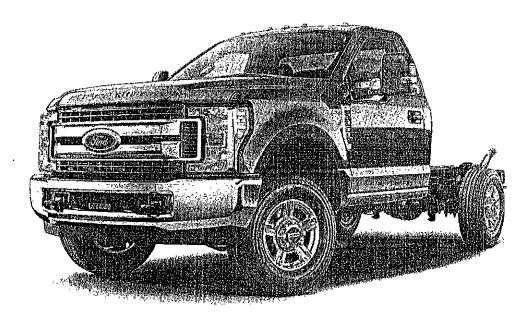
		MSRP
Vehicle Pricing		
Base Vehicle Price	9	\$35,805.00
<b>Options &amp; Colors</b>		\$2,100.00
Upfitting Destination Charge		\$9,947.00 \$1,595.00
Pre-Tax Adjustme	nts	
Code	Description	
1	PA Costars Discount	-\$10,202.00
Total		\$39,245.00

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 2020 E-350 Chassis 4x2 St

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 jshaika@koch33auto.com



#### Prepared for: Daryle Miller

East Stroud School Dist Prepared by: Justin Shaika



 Prepared by: Justin Shalka
 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	N/C
	Includes; - Engine: 6.2L, 2-Valve SOHC EFI NA V8 (Flex-Fuel) - Transmission: TorgShift 10-Speed Automatic Includes selectable drive modes; normal, tow/haul, eco and deep sand/snow. - 3.73 Axle Ratio - GVWR: 14,000 lb Payloed Package - GVWR: 14,000 lb Payloed Package - Tires: LT245/75Rx17E BSW PLUS A/S - Wheels: 17" Argent Palnted Steel Hub covers/center ornaments not included, - HD Vinyl 40/20/40 Split Bench Seat Includes center amrest, 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 smart-charging USB-C port and steering wheel eudio controls.	, AppLink, 1
Powertrain		
996	Engine: 6.2L 2-Valve SOHC EFI NA V8 (Flex-Fuel)	Included
44G	Transmission: TorqShift 10-Speed Automatic Includes selectable drive modes: normal, tow/haul, eco and deep sand/snow.	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 Hub covers/center ornaments not included.	Included
Seats & Seat Trim		
А	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 selecters on 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
	Includes center amrest, cupholder, storage and driver's side manual lumbar.	
Other Options		
PAINT	Monotone Paint Application	STD
145WB	145" Wheelbase	STD
STDRD	Radio: AM/FM Stereo w/MP3 Player	Included
	Includes 4 speakers, Includes: - SYNC Communications & Entertainment System Includes enhanced voice recognition, 911 Assist, 4.2" LCD cente charging USB-C port and steering wheel audic controls.	er stack screen, AppLink, 1 smart-
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	\$14,399.00
	Please see attached upfil spec	
SUBTOTAL		\$50,204.00
Destination Charge		\$1,595.00
TOTAL		\$51,799.00
Destination Charge		\$1

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

## Pricing Summary - Single Vehicle

		MSRP
Vəhiclə Pricing		
Base Vehicle Price		\$35,805.00
Options & Colors		\$0.00
Upfitting		\$14,399.00
Destination Charge		\$1,595.00
Subtotal		\$51,799.00
Pre-Tax Adjustments		
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 salesnerson 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

Sales Agent: Nickole Campbell/Roy Travis

#### DESCRIPTION

PROPOSAL

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 alarm 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:

<u>Option:</u> 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 Numb	er:											
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 14	6" WB, 60" CA ( 🕫 Complete )
Quote: stroudsburg	g reg cab	
Window Sticke	<b>r</b>	
SUMMADY		an an an an
[Fiber] 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 colo	r has been selected.	
Englne, 6.6L V8		
Transmission, 6-s	peed automatic, heavy-duty	
OPTIONS		
CODE	MODEL	MSRP
TC31003	[Flee <b>t] 2</b> 020 GMC Slerra 3500HD CC (TC31003) 2WD Regu 146" WB, 60" CA	ular Cab \$35,900.00
	OFTIONS	
1SA	Work Truck Preferred Equipment Group	\$0.00
9L3	Spare tire delete.	\$0.0D
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 trailering	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 co touch-screen, AM/FM stereo	olor \$0.00
JL1	Trailer brake controller, integrated	\$275.00
K34	Cruise control, steering wheel-mounted	Inc.

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

#### Quote: stroudsburg reg cab

- •				
 Adard a let an development and an an an arrival spectra contained by our any gran an an arrival approximate a	 والمستعمل والمراجع والمستعد والمستعمر والمستعم والمستعد والمستعم والمستعمل والمستعم والمستعم والمراحل المستعد والمستعم والمراحل المستعد	 	 	

L8T	Engine, 6.6L V8	\$0.00
MYD	Transmission, 6-speed automatic, heavy-duty	\$0.00
QQO	Tires, LT235/80R17E all-season highway, blackwali	\$0.00
ZLQ	Fleet Convenience Package	\$1,250.00
, <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	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	ante servici erd an seman fals. Måssäkkli innin inge gruppengen provisi orgen gruppe	\$35,900.00
Dest Charge		\$1,595.00
Total Options		\$1,525.00
	Subtotal	\$39,020.00
costars discount as per contract 25-133	, 1 - 11 19 <b>- 1</b>	(\$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	a a a a a a a a a a a a a a a a a a a	\$0.00
Excluded from Sales Tax	Subtotal Trade-In	\$0.00
	Taxable Price	\$39,380.00
Sales Tax		\$0.00
	Subtotal Taxes	\$0.00
Subtotal Pe	ost-Tax Adjustments	\$0.00
	Total Sales Price	\$39,380.00

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[Fleet] 2020 GMC Slerra 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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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.

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: *

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

$\bigcirc$	Request	for Proposal	(RFP)

- 🔘 Bid
- O Other:

#### Was this purchase budgeted? \*

Yes 👻

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

$\checkmark$	Yes
	Pennsylvania State Contract
	COSTARS
Tournate	Keystone Purchasing Network
	PEPPM National Contract Program (Technology Bidding and Purchasing)
	US Communities
	NO

#### Form 611

lf 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



2017

## ATTN:

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

Presentation Date: 1/9/2020



ا
FUSO

## **Price Quotation**

Developed For:	Telephone #:	
	Fax#:	
Attention:		
		Gentre ander owi e rechter sier is
Chassis cab		\$35,263,00
Equalized Freight		\$1,175.00
Chassis Options		\$310.00
	CHASSIS CAB TOTAL	\$36,748.00
		\$7,172.00
Body Delivery Cost		\$ <b>0.0</b> 0
		\$580.00
Miscellaneous Costs (Taxable)		\$0.00
	ner her 19 - 19 The Carl Brill Market and an and an and a structure of the structure of the second structure of t	
	UNITTOTAL	\$44,500.00
	General Sales Tax	\$0.00
	Prov, Sales Tax (Canada:Only)	\$0.00
	Other Levies/Taxes	\$0.00
	Estimated License	, <b>\$0</b> .00
的是在对这些影响的。在我们也是可以在这时的是你的是你的是你的是你的是你的是你的是你的。	SALES PRICE PER UNIT	\$44,500.00
	w with the Number of Units	
	Sales Price Per Unit x1	\$44,500.00
	Eess Net/Trade in	(\$0.00)
	Cash Down Payment	(\$0.00)
	NET PRICE PER UNIT	\$44,500.00
	TOTAL NET PRICE	\$44,500.00

#### <u>Quotation valid for 30 days.</u>

Delivery subject to Chassis availability at time of order.

Model Year:	2017	Prepared By:	Joseph Jacoby1
Truck Model	FELEDVALEG72S	Dealership:	Bergey strück Center
Engine:	4P10 (T5)	Telephone #:	(302) 221-6711
Transmission:	Euso Duonic 6-speed Dual Clutch AT	Reference #:	T.1235-A09011
Wheelbase:	151.6 G	Date:	1/9/2020

## **Quotation Details**



		FUSO
Reference # T1235#A0901	Date: 1/9/2020	
Description		Price
	a na na na manana ang mga ng mga na na ang mga ng mga n Ng mga ng mga	nan an
Optional Equipment		
RO - AM/FM Bluetooth Radio		\$250.00
		\$60.00
Side Fuel Tank (Factory Opt. 120 day Delivery)		\$0.00
	Optional Equipment Total	\$31 <b>0.0</b> 0
Body: MORGAN 16ft Van (16х96х85)		\$7,172.00
E2 -E-Tracks2 Row + Sides & Front	nega 2000 (Index a la Roman a la seconda da la seconda Vila da la seconda da la se	\$580.00
Body Delivery(Cost - constant)		\$0.00
	Body Total .	\$7,752.00
	Anna an	angaran kana bistina kanana
Trade in Value		<b>\$0.</b> 00
Pay-Off Costs	nan mana ang ang ang ang ang ang ang ang ang	\$ <b>0.0</b> 0
Barren den en en en de	Net Trade-In	(\$0.00)
	Caeb Down Paymont	

Cash Down Payment

# FE160SPECIFICATIONS

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.

169.3" (H)

284.0"

140.3"

49.5

187.0" (K)

281.7"

168.0

54.1



#### GWR/GCWR 15,995 16,729,710 (6, -GAWR (front/rear) 6,390 lb./12,700 lb. Base model 5,505 lb. (est.) Estimated max. 10,490 lb. (see dealer for details) Wheelbase t 10.2° (C) 133.9" (E) 151.6° (G) Overall length (cab/chassis) 204.9" 228.5" 246.3" Usable cab to rear axie 81.2× 104.9" · 122.0\* Body sizes accommodated 10' to 20' (22' with FUSO review/approval) Madel FUSO 4P10 T5 Diesel DOHC, 4-cylinder, 4-stroke cycle, water-cooled, turbocherged, Intercooled diasel Type with 4 valves per cylinder, with high-efficiency electrically-ongeged couling fan Displacement/Emissions 189 cu. In. (3.0 I) Electronically controlled DPF/SCR system with OB0 Max. output (SAE, gross) 161 ho @ 3,400 mm Max. torque (SAE, gross). 295 lb.-ft, @ 1,300 rom Dry paper element with snorkel Ĵγne M03959 DUONIC<sup>®</sup> 8-speed dual-clutch automatic Standard equipment Front/Rear 6,835 lb./13,230 lb. Тура Single-reduction hypold Ratio (sto./opt.) 6.286/5.714 Std. diff./Opt. diff. .... -83/76 moh Minimum, by wheelbase 34.1 40.0 机电管 44.F Configuration . Single front: duel rear 215/75R17.5 12PR LR:F hwy front/traction read Size/Type Size/Configuration 17.5" x 6'76-lug . . . Type Ball-nut type with lategral-type hydraulic power boost Adjustments Thitidoscoping steering column with steering lock Fmnit Laminated leaf springs with shock absorbers and stabilizer bar Rear - -Laminated leaf springs with shock absorbers and stabilizer bar Dual-callper discs, vacuum/hydraulic-type with ABS Service Dium/diffection, Internal expanding shoe Parkino Exhaust Flectifically actuated Type Ladder/strakent Section modulus 7.08 cu. in. per sail Yield strength 56,565 pal RBM per rail 400,410 lb.-ln, Helpht/Width ... 32:8<sup>1</sup>/33.5<sup>11</sup> : Environmental durability Preatium anti-corrosion package for frame and frame-mounted components Allen Allen Capacity/i.ocation-std,\* 30 gal /in-frame, aff of mar axle Capacity/Location-opt.\*\* 33 gal.Aoft side Capacity/Location :3.2 gal; Aight eide Type/Capacity Two 12-volt, maintenance-free/75D CCA Starter/Allemator 12-volt/12-volt; 140A output Starting/Operation Cerantic glow plugs/PCV heater, DCF tank heater Windows/Door locks Power-operated, one-touch up and down driver's aide window Gruise control Standard (programmable) Entry Keyless, with driver/assistant door lock control : Radio Clarion AM/FM/CD, hands-free Bluetooth\* (optional) Alr conditioning Standard factory-installed Automatic engine shutdown of stationary vehicle, in Park or Neutral, after achieving Idio Limit System (ILS)-opt. normal operating temperature with dealer-programmed limit of 3, 6, or 10 minutes

Collision avoidance system

**KEY BENEFITS** 

- Comfortable for any driver, the FE160 serves well in construction, landscaping, and transport Industries
- Our exclusive DUONIC® dual-clutch automatic transmission offers effortiless navigation of city streets and heavy traffic.
- Enjoy the long haut in our most comfertable cab ever, fully equipped with an ergonomically clealaned Interior, adjustable steering wheel, and spacious seating and slowage
- From sunrise to sundown, a panoramic windshield and a driver-to-ground line of sight of only 6 ft. ensure 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
- Mobileye<sup>est</sup> system provides audible and visual alerts for speeding, lane departure, potential padestrian or vehicle collisions

<sup>1</sup>Optional feature

### CAB COLORS



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

## FABRIC STYLE



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

\*rear fuel lank is not designed for use as a primary or auxiliary in any dual tank system "\*133.9", 151.6", 169.3", 187.0" wb

PRINTED IN THE U.S.A. @2017 MITSUBISHI FUSO TRUCK OF AMERICA, INC.

MITSUBISHI FUSO TRUCK OF AMERICA, INC. 2015 Center Square Road Logan Township, NJ 08085

MITFUSO, COM



Mobileya® & Series (optional)

VO.9.88

Specifications Sheet

## 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 (SUZU
4-YEAB RUST-THROUGH WARRANTY
5-YEAR POWERTRAIN WARRANTY
BOLT-ON ITEMS FUSO
ALTERNATOR • •
•
WATER PUMP • •
TURBOCHARCER
EXHAUST AND INTAKE MANIFOLDS • •
INJECTORS AND RELATED LINES
• 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

#### POWERTRAIN

YEARS OF COVERAGE

#### **5 YEARS**

4 YEARS

TEMISSION CONTROL

#### ANTI-CORROSION PERFORATION

UNLIMITED MILEAGE FULL COMPONENT

#### 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<sup>®</sup> 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**

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Developed For:			Telephone #: Fax:#:::::::::::::::::::::::::::::::::::	
Attention:				
CHASSIS GAB	CC	7(*) 60 / FEC72S		
	- Engine: 4P1		d Dual Clutch AT	。 第二章 - "你们的你们的你们的你们。" 第二章 - "你们的你们的你们的你们。"
	Wheelbase	6 G		
-OPTIONAL EQUIPMENT	RO - AM/FM Bluetooth Ra			
	MA <sup>4</sup> - Floor Mat Side Fuel Tank (Factory C			
	MORGAN 161 Van (16x9e			
BODY OPTIONS	E2755Track 2 Row - Sid	(terning) south and a faith		
TOTAL COST PER UNIT	(Tax Excluded, Net Trad	le-in Excluded)		\$44,500.00
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



## **East Stroudsburg School Dist.**



Page 1



Mark Culver

SUZU TRUGK

#### 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

1. M. 1. J	Code	Description	Weight	MSR
Model		NPR-HD Gas Cab Chassis 132.5	Warrende Sallffer a refer af it a SF Wallack S for fa da fild b filstickienska aanmeest gerijk op a	
	FE2 04	White, Standard model specifications with power		\$45,068.0
	04	windows and door locks		\$0.0
Tires	4. S. S. C. C.		· 1977年1月1日(1978年)の長期美術になった。 1977年1月1日(1978年)の長期美術になった。	
and State on Art Bernard and	15H	LRR (low rolling resistance)	0,0 lbs,	and an activity of the second se
Engine				J <b>n</b> c All Marine and
	L96	GMPT-V8 8 cylinder V block, four cycle overhead		
	L90	valve water cooled Vortec 6 Liter SFI V8,	0.0 lbs.	Inc
		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.		
Engine <b>F</b>	ating 🙃		<b>会。""问了记忆的问题</b> ,你可以是	
	17B	297 HP gross @ 4300 RPM; 372 lbft. gross torque	0,0 lbs.	Inc
	nteri fen, strane matur m	@ 4000 RPM		
Transmis	sion 👬			and the second
	MYD	6L90-E Hydra-Matic, 6-speed automatic with lock-up	0.0 lbs,	Inc
		converter and overdrive, Ratios: Gear and Ratios		
		4.027, 2.364 ,1.532, 1.152, 0.0852, 0.667, Rev.		
a sa	nestata at	<b>3.064:1</b> 86-11946 - 44-8 (25)986 (26)9482-95 (27) (27) (27) (27) (27) (27) (27) (27)	Manual and the second second second second	
Wheelba			ne dan menerangkan menerangkan menerangkan perioder perioder and an ender werden and an and an ender an ender a	
	IA9	132.5 Inches, includes ladder type channel frame.	0.0 lbs.	Inc
		Full C section straight frame 33.5 inches wide. Yield strangth 44,000 psi; section modulus 7,20 in3 RBM		
		316,800 lb./ft./in. per rall.		
Air Clean				an a
المالية المعاملية والإيامة "جمودة". المالية	KNX	Dry paper single element. Air cleaner canister	0.0 lbs.	
	INIMA	standard with air restriction gauge.	. 0.0 ps.	Inc
Alternato	Reade	MILLINGS FILLING MARKED AND A STRACT	ANT AND	
a she had a	IL2	145 Amp. output with integral regulator.	0.0 lbs.	and the second
Battery	ILA ANTAGO			lne Anteria Marcine -
	IL3	Single Delco 12-V maintenance free 750 CCA frame	0.0.0	2.34.17
	LЭ	mounted battery box	0,0 lbs.	Inc
Exhaust	ส		でしたりになった現代のためないという。そうの	Na sa kitu in
	i41	Single horizontal alumínized steel with catalytic	0.0 lb-	
	144 1	converter and oxygen sensor devices.	0.0 lbs.	Inc
Front Axl	e			1. The second
	ID2	"I"-beam rated at 6,830 lbs, Includes Integral	a a na a sua a sua a sua a sua a sua da sua da sua da sua da sua da sua sua sua sua sua sua sua sua sua su	ally will be a shall be that the second s
	IDZ	hydraulic power steering. Ratio 18.8-20.9:1.	0.0 lbs.	Inc
Stout Sug	uponalon			1 <u>.</u>
a for the second se	ID8	8440 lbs. Capacity semi elliptical tapered leaf spring.	Second St. March 1. Second and a second state of the second second second second second second second second s	
	100	includes shock absorbers and stabilizer bar	0.0 lbs.	Inc
	Sole State		· 《 唐秋秋· 如何是 我们的话就是你的人们吗	5 - 1.3 - <b>2</b> - 1
PANHAMA	B9	an a		
Front Wh		19.5" x 6", 6-hole disc, painted white 許不可以了解認識的情報的意志的目光的影響者。1990年最高級的主要的合語。	0.0 lbs.	. Inc
20 <sup>-282</sup> -84-814999-91-94448	Sec. 15. 1	4月11月11日,在1991年中的新门里上的"新闻》,在1991年月月月日,在1991年月月日,在1991年月月日,1991年月月日,1991年月月日,1991年月 1991年日 - 1991年日 - 199	and the second	
Front/Wh				
Front Tire		ent is based on data as of 2020-01-03 11:30:05. Any performance-related calculati		an 1 2) - La

## **BERGEY'S ISUZU TRUCK SOUDERTON**

Mark Culver

**URU-K** 

#### 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

Code	del and Options	Weight	MSRI
8B	225/70R19.5F (14 ply) tubeless Radial, all season	0.0 lbs.	Inc
Door Silenoffelor	tread		kan kana sa sa sa
Sitean Suspension	12,900 lbs. Capacity semi elliptical; main and	service and service a service and service and service and service a particular service and service a	and and the spectrum representation of the second
101	auxiliary multi- leaf spring. Includes shock absorbers,	0.0 lbs.	Inc
Roar Axle		and and a state of the state o	station (service) - s
136	R040, single-speed, 11,020 lb. capacity with oil	0.0 lbs.	Inc
	lubricated rear wheel bearings.		
Ratio	二、为金融管理了全国都有法国政和公司公司行行合法。	and the second	
092	4.300:1	0.0 lbs.	Inc
Rear Wheels	的时代中国的法律和不同的规则的事实和任何和自己的法律中国的法律法律。		<u>desta deserves</u>
IC1	19.5" x 6", 6-hole disc, painted white	0.0 lbs.	Inc
Rear Tires v			
I9B	225/70R19.5F (14 ply) tubeless Radial, all season	0.0 lbs.	Inc
eren eratue talen zuen eren einen bereiten.	tread. Bar water as the assessment to the section of the section of the transformer transfer to the transfer to the tr	ng mananan ng agu na agu tanan sa sa sa	
Contraction of the second s			
IG5	30 gal. rectangular fuel tank. Mounted between	0.0 lbs,	Inc
	frame rail with electric type fuel pump (mounted in tank). Through the rail fuel fill.		
Seat: A Seat			
AQB	Driver seat is reclining high back. Two single	0.0 lbs.	Inc
71000	occupant fold down seats with tray backs.	<i></i>	110
Brakes			
IR8	Dual circuit, vacuum assisted hydraulic with EBD	0.0 lbs.	Jnc
	(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.		
Air Conditioning			general de la composición de la composi La composición de la c
C60	Air conditioner	0,0 lbs.	ine in management in the second
	•		1404 - 이상 파리아라 등 등 같은
iL0	Yes	0.0 lbs.	lnc
Model Option			
04	White, Standard model specifications with power	0,0  bs,	
04	windows and door locks	0,0 (05,	inc
Road-Ready Bod	Program was the second state of the second sta		
M10	MORGAN ( Van Body ) Hardwood Floor / Plywood	2,278.0 lbs,	\$8,732.00
in re	Lining, 14' X 96" X 85"		φ0,1 02.01
Road-Ready Bod	Program Options		
a	Maxon TE-20L Tuck-A-Way bolt-on liftgate with	585.0 (bs.	\$3,632.0
	galvanized finish, Capacity: 2,000 lbs., Gate weight:	•	1-,
	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		
	And were pred brancher? Two (2) draw rainings ar		

performance-related calculations are only 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.



## **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

Code	Description	Welght	MSRP
	rear in lieu of one (1) standard grab handle on curb		
	slde, 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		
un de statues. Pressiente de seu seu seu	program; N/A with walk ramp)		
	<b>08</b> 248 - 11 - 12 - 12 - 12 - 12 - 12 - 12 - 1		
IF6	Fire Extinguisher and Triangle Kit mounted in rear	19.0 lbs.	\$88.00
	organizer on standard cab and under rear seat on		
	crew cab		
180	Heated Mirrors	1.0 lbs.	\$104.00
UZF	Back up alarm	1.0 lbs.	\$112.00
Accessories	<u>。这些主义的,但是在主义的</u> 是在任何的关系,并且是自己的主义,是在自己的主义的。	行出的法律法律的问题。其他们是保持世纪	
IX2	Rear body dome lamp switch	0.1 lbs.	Inc.
8RP	AM/FM/CD radio with Aux input/USB port and	0.0 lbs,	inc.
	Bluetooth RPO		
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

Current report content is based on data as of 2020-01-03 11:30:05. 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.



Mark Culver

GUCK

### 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 Sciences	\$12,868.00 \$59,061,00
Discount	(\$-1,500.00)
5 year 125,000 mile warranty	\$350.00
Subiofal Additional Equipment	(\$-1,150.00)
Subtotal Miscellaneous Equipment	\$0.00
Pro-Tax Subtota	\$57,911.00
Less Customer Discount	(\$-12,671.23)
Subcoal Discount and the second se	(\$-12,671.23)
Taxable Price and the first of the state of the	\$45,239.77
Sales Tax 0%	\$0.00
Tíre Weight Tax	\$26,64
Subtotal Taxes 4	\$26.64
Sübtotal Post-Tax Aujustments	\$ <b>0.</b> 00
Less Post-tax Customer Discount	\$0.00
Subtotal Discount	\$0.00
Total Sales Price & Market Construction of the State	\$45,266,41

Dealer Signature/Date

**Customer Signature/Date** 

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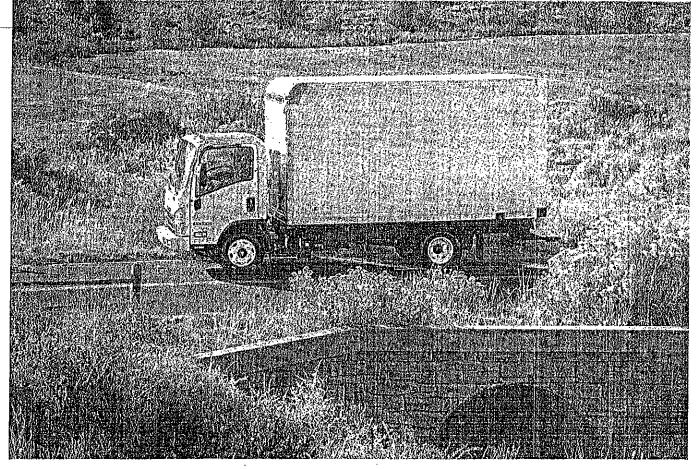
ISUZU TRUCK OF LEHIGH VALLEY Timothy "Tim" Merrill | 610-737-4790 | Tim.Merrill@!suzuTruckLV.com

# 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.

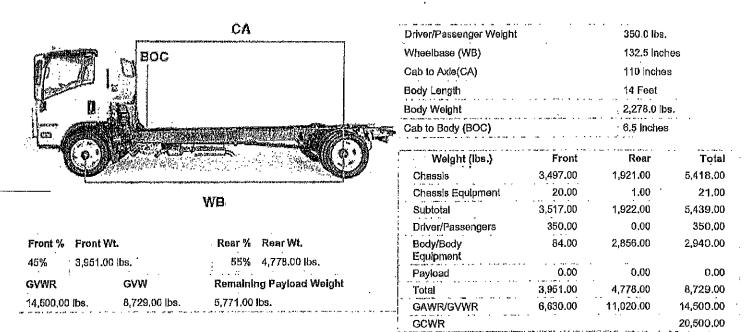


Current report content is based on data as of 2019-11-12 11;12:42. Any performance-related calculations are offered solely as guidelines. Actual vehicle performance will depend on your operating conditions. All information, specifications and pricing in this application are based on the latest information 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, equipmeni, design and models.

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

Weight Distribution



## **Chassis Equipment:**

Codo	Item	Center of Gravity	Front Axle	Rear Axle	Total
04	White, Standard model specifications with power windows and door locks		0.00 lbs.	0.00 lbs.	0.00 İbs.
IF8	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 Ibs.
ISO	Fleated 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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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

Weight Distribution

## **Body/Body Equipment:**

Code	ltom	Center of Gravity	Front Axle	Rear Axlo	Total
· M10	MORGAN ( Van Body ) Hardwood Floor / Plywood Lining, 14' X 96" X 85"	, 20 inches in front of the rear axle	335,25 Ibs,	1,942.75 Ibs,	2,278.00 lbs.
16D	14' Translucent Roof (Requires M10 or MS4 Morgan body program)	center of body	-0.74 lbs,	-4.26 lbs.	-5.00 lbs,
17Ë	12" X-member Spacing (Requires M10 or MS4 Morgan body program)	center of body	9.57 lbs.	55.43 lbs,	65.00 lbs.
180	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  bs.	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 (bs.
	lift gate	rear of body	-267.74 Ibs.	817.74 lbs.	550.00 lbs.

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	odel and Options	NR7 8 1 2	MSRP
Model	Description	4//	
FE2	NPR-HD Gas Cab Chassis 132.5	99,199 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 199 199,199 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 199	\$45,068.00
04	White, Standard model specifications with power		\$0.00
	windows and door locks		
Tires			
I5H Engine	LRR (iow rolling resistance)	0.0 lbs.	Inc.
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	the second se		ан 1
I7B	297 HP gross @ 4300 RPM; 372 lbft. gross torque @ 4000 RPM	0.0 lbs.	lnc.
Transmission		a second	
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 Air Cleaner	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 in3 RBM 316,800 lb./ft./in. per rall.	4 0.0 lbs.	Inc.
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.
IL3	Single Delco 12-V maintenance free 750 CCA frame mounted battery box	0.0 lbs.	Inc.
141	Single horizontal aluminized steel with catalytic  converter and oxygen sensor devices.	0.0 lbs.	Inc.
Front Axle		24 - 15 - 16 - 16 - 16 - 16 - 16 - 16 - 16	
ID2	"If-beam rated at 6,830 lbs. Includes integral hydraulic power steering. Ratio 18.8-20.9:1.	0.0 lbs,	Inc.
Front Suspensio	n <sup>2</sup>	-	
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,	lng.
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

Selected Mo	del and Options	28-14 August August Frankischer August Au August August br>August August	
Code	Description	Walaht	MSRF
8B	225/70R19.5F (14 ply) tubeless Radial, all season tread	0.0 lbs.	Inc.
Rear Suspension		աղագրություն է հեռ եների նես դեսել բես չարը, գորը կանգորացին հեռումին և։ Անն է, հեն ել, փոխվարդապոս	
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			Inc
Rear Tires	19.5" x 6", 6-hole disc, painted white		i by The second se
19B	225/70R19.5F (14 ply) tubeless Radial, all season tread,	<b>0.0 lbs.</b>	Inc.
Fuel Tank 🕤 👾			a second a s
IG5	30 gal, rectangular fuel tank. Mounted between frame rail with electric type fuel pump (mounted in	0.0 lbs.	Inc
Seat	tank). Through the rail fuel fill.		· · ·
AQB	Driver seat is reclining high back. Two single occupant fold down seats with tray backs.	0,0 lbs.	Inc
Brakes	i se se transmissione de la construcción de la construcción de la construcción de la construcción de la constru La construcción de la construcción d	، در من معنی است. از معامل است. از است از محمد چمین بین از معامل است از ا	۱۹۰۰ - ۲۰۰۰ میرونی وروندود ویسید و مراجع د
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
C60	Air conditioner	0.0 lbs.	Inc
	Door Locks		
ILO	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
180	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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Initial:



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Code	del and Options	Weight	MSRP
	chassis tall lights		**************************************
Additional Option	15	· . ·	
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
150	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.	lnc.
8RP	AM/FM/CD radio with Aux input/USB port and Biuetooth RPO	0.0 lbs.	Inc.
Custom Equipme	nt sector in the sector is the		
	Dhollandia RP-10 Aluminum platform 85"x42" deck - 2500 lb. capacity	0,0 lbs.	\$4,300.00
Totals		۲۰ - ۲۹۷۷ ۲۹۷۷ ۲۰۰۰ ۲۹۷۰ - ۲۹۷۰ - ۲۹۷۰ - ۲۹۹۶ ۲۹۲۹ ۲۹۱۹ ۲۹۱۹ ۲۹۱۹ ۲۹۱۹ ۲۹۱۹ ۲۹۱۹	annen an an ann a saor an
	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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ase Price		M \$45,06
Destination Charge		\$1,12
EF Fill Charge		\$
otal Options		\$14,32
ubtotal Additional Equipment		\$60,51
ubtotal Additional Equipment		\$
ubtotal Miscellaneous Equipment re-Tax Subtotal	· ·	\$
re-Tax Subtotal		\$60,51;
ess Customer Discount		(\$-15,022
ubtotal Discount		(\$-15,022
axable Price		\$45,49
ales Tax	0%	\$(
re Weight Tax		\$20
ubtotal Taxes	-	\$20
otary, Doc & Title fees		\$247
ruck Plates - Registration		\$397
re Tax Paid		(\$-26
ubtotal Post-Tax Adjustments		\$618
ess Post-tax Customer Discount		\$0
ass Post-tax Customer Discount abiotal Discount otal Sales Price	· · · .	\$0
otal Sales Price		\$46,135
	an a	τ
omments		

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@lsuzuTruckLV.com----- MC, Visa #\_\_\_\_ \_\_\_\_\_- \_ \_\_\_\_- Name on Card \_\_\_\_\_\_\_ \_\_\_\_\_\_- \_ \_\_\_\_3 digit security code \_\_\_\_\_\_ zip code of billing \_\_\_\_\_\_ exp date

**Dealer Signature/Date** 

**Customer Signature/Date** 

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Costar# 426951

Costar# 537359

Costar# 525722

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

Customer:

Vehicle:

2019 Chevrolet 4500 LCF 14' Box Truck w/lifgate

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: <u>msingleton@raypricecars.com</u>

**Authorization Signature** 

ESASD

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
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	Date	North Campus Camera Installation	Date	North HS/Lehman Roof Project	Date	North HS/Lehman ATC Upgrade	Date	Resica Roof Project	Date S	South Campus Camera Installation	Date	North HS/Lehman Hot Water Replacement	Totals
Vendor Original Bid	6071 Gu 3/18/2019 \$	Guyette Communications \$ 342,736.00	6084 3/18/2019 \$	Jottan, Inc 7,008,635.00	3181 10/15/2018 \$	Trane 2,838,638.00	W 1237 3/18/2019 \$	C&D WaterProofing Corp. 667,715.00	5/7/2019 \$	CRCS Inc. 303,182.32	<u>م</u>	Mal Mal	\$ 11.460.906.32
Appilcation 1 Appilcation 2 Appilcation 3 Appilcation 4 Application 5 Application 5 Application 8 Application 8	\$ 2172019 \$ 210275 \$ 2102717 \$ 2172019 \$ 2172019 \$ 21372019 \$ 21372019 \$ 212572019 \$ 2125720000000000000000000000000000000000	92,659-50 73,026.90 47,303.10 22,466.70 24,674.40 82,605.40	\$ 2102/11/7 \$ 2102/22/8 \$ 2103/2019 \$ 2002/2019 \$ 210/31/2019 \$ 210/27/2019 \$ 210/27/2019	1,215,862,00 1,606,698,90 251,595,00 430,171.08 286,863,89	<pre>\$ 6/77/2019 \$ 7/11/2019 \$ 8/21/2019 \$ 9/3/2019 \$ 9/3/2019 \$ 9/3/2019 \$ 9/3/2019 \$ 10/31/2019 \$ </pre>	254,474.80 582,096.10 625,771.38 447,537.89 424,072.99 169,296.19	8/5/2019 \$ 8/5/2019 \$ 8/6/2019 \$ 9/3/2019 \$ 9/30/2019 \$ 10/31/2019 \$ 12/9/2019 \$	8,685.00 55,401.75 207,513.90 176,615.10 78,601.50 26,318.25 5,175.00	\$ 5102/E/6 \$ 6102/b2/6 \$ 6102/1E/01 \$ 6102/1E/01	181,221.75 66,355.35 54,095.22	12/9/2019 \$		\$ 1,983,753.05 \$ 2,383,589.00 \$ 1,186,278.50 \$ 1,076,790.77 \$ 1,076,790.77 \$ 814,212,78 \$ 489,224,72 \$ 5,5,500 \$ 5,175,00
Total Payments to Date	ŝ	342,736.00	Ş	3,982,195.75	Ŷ	2,503,249.35	Ş	558,310.50	ŝ	301,682.32	ŝ	230,850.00	\$ 7.919.023.92
Left on Contract	Ş	1	Ş	3,026,439.25	<del>ن</del>	335,388.65	Ş	109,404,50	5	1.500.00	~		01 02 17 5 S
Completion Percentage		100%				88%		84%		100%		7022	
			\$ S	451,768.00			ŝ	9,700.00					
N'U'ur Conincetter			กี	ou year warranty			0£	30 year warranty					
1446	9/28/2018 \$ 12/3/2018 \$ 2/19/2019 \$ 2/19/2019 \$ 2/19/2019 \$ 615/2019 \$ 619/2019 \$ 8/31/2019 \$ 8/31/2019 \$ 10/25/2019 \$	690.33 10,010.00 2,002.00 3,003.00 3,000.01 2,576.36 479.83 479.83	9/28/2018 \$ 9/28/2018 \$ 9/28/2018 \$ 2/27/2019 \$ 3/26/2019 \$ 5/13/2019 \$ 6/5/2019 \$ 6/5/2019 \$ 8/31/2019 \$ 8/31/201	1,295.33 8,179.67 3,425.00 8,595.06 18,595.06 18,595.06 18,295.96 38,129.39 24,500.22 15,000.22 20,000.45 20,000.45 20,000.22 20,000.22 20,000.22 20,000.22 20,000.22 20,000.22 20,000.22 20,000.20 25,000.20	23/26/2019 \$ 04/16/2019 \$ 06/05/2019 \$ 06/05/2019 \$ 06/25/2019 \$ 08/23/2019 \$ 8/31/2019 \$ 8/31/2019 \$ 9/27/2019 \$ 10/25/2019 \$	1,556.24 8,943.76 5,267.50 1,126.25 2,252.50 8,252.50 8,252.50 3,938.25 1,312.75 1,312.75	2 217/27/20 2 212/2019 5 2 210/2019 5 2 210/25/2019 5 2 210/25/2019 5 2 210/25/2019 5 2 21/2019 5 2 2 21/2019 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1,656.02 5,495.99 5,495.99 6,420.03 5,5327.00 1,377.24 4,674.01 2,337.00 2,337.00 2,337.00	\$ 20/20/2019 \$ 6/5/2019 \$ 25/2019 \$ 21/2019 \$	11,900.00 888.00 1,296.46 731.55 1,1453.99 2,1238.00 2,1238.00 2,1238.00	\$ 6102/92/60 \$ 6102/91/60 \$ 6102/21/60 \$ 6102/22/60 \$ 6102/22/80 \$ 6102/22/80 \$ 6102/12/6/ 8 (2102/12/6/ 8 (2102/12/ 8 (2102/12/))))))))))))))))))))))))))))))))	1,555.24 8,943.76 5,267.50 1,126.25 2,252.50 840.00 599.99 840.00	<ul> <li>x 18,654.16</li> <li>x 44,739.17</li> <li>x 44,739.17</li> <li>x 45,845</li> <li>x 45,845</li> <li>x 45,800.12</li> <li>x 45,826.12</li> <li>x 45,826.12</li> <li>x 425,000.20</li> </ul>
			-	ł									\$ 32,367.60
	\$	24,217.97	\$	260,204.48	÷	27,530.00	Ş	39,729.04	\$	20,216.00	Ş	22,406.24	\$ 394,303.73