

**EAST  
STROUDSBURG  
AREA  
SCHOOL DISTRICT**

SECTION: EMPLOYEES

TITLE: VACATION

ADOPTED: August 19, 2002

REVISED: January 25, 2021

337. VACATION	
1. Purpose	Personnel employed to work twelve (12) months or other schedules considered full time shall be provided paid vacation in accordance with Board policy.
2. Authority SC 510	The Board has the authority and responsibility to establish reasonable guidelines that specify the conditions under which vacation may be taken.
3. Guidelines	<p>Vacation time shall be granted in accordance with provisions of the employee's respective compensation plan, individual contract, or collective bargaining agreement.</p> <p>Eligible employees must schedule vacation with the immediate supervisor or principal in advance of the desired start date. Special consideration shall be given to emergencies.</p> <p>All vacation schedules must recognize the district's operating needs and are subject to final approval by the Superintendent and/or designee.</p>
School Code 510	

EAST  
STROUDSBURG  
AREA  
SCHOOL DISTRICT

SECTION: EMPLOYEES

TITLE: JURY DUTY

ADOPTED: August 19, 2002

REVISED: January 25, 2021

<p>1. Authority 42 Pa. C.S.A. 4563</p>	<p style="text-align: center;">342. JURY DUTY</p> <p>All administrative, professional, and support employees regularly employed shall be protected against loss of pay for time served on jury duty.</p>
<p>2. Guidelines</p>	<p>Should an employee be called for jury duty, s/he shall notify their immediate supervisor and/or building principal.</p> <p>Employees called for jury duty shall normally be permitted to serve and will not be penalized in any way. They shall receive normal pay for the period of jury duty, but any compensation received from jury duty in excess of actual expenses shall be credited against such pay.</p> <p>Time spent on jury duty will not be charged against personal leave and will count as time on the job.</p> <p>Employees must submit to their supervisor a record from the court of the number of days served.</p> <p><u>Subpoenaed Witness</u></p> <p>The school district shall pay the difference between the subpoena fee to which a school district employee is entitled and his/her regular salary if a school district employee is subpoenaed to give testimony as a witness in a proceeding before a court of law.</p> <p>An employee will not be entitled to supplemental pay if the employee himself/herself initiates a lawsuit which pertains to a nonschool issue. Said employee would also be required to request unpaid leave or personal days for a reason related to the aforementioned suit. Exception should be referred in writing to the Superintendent.</p> <p>An employee will not be entitled to supplemental pay if the employee himself/herself, or his/her representative union or bargaining agent is a party to an action or legal proceeding brought against the district in which said employee is subpoenaed to testify.</p>

**EAST  
STROUDSBURG  
AREA  
SCHOOL DISTRICT**

SECTION: EMPLOYEES

TITLE: PAID HOLIDAYS

ADOPTED: August 19, 2002

REVISED: January 25, 2021

343. PAID HOLIDAYS	
1. Purpose	Personnel employed to work twelve (12) months or other schedules considered full time shall be provided paid holidays in accordance with Board policy.
2. Guidelines SC 1502, 1503 Pol. 803	Paid holidays are established in accordance with the respective compensation plan, individual contract or collective bargaining agreement.
School Code 1502, 1503	
Board Policy 803	

SECTION: PROPERTY  
 TITLE: USE OF FACILITIES  
 ADOPTED: August 19, 2002  
 REVISED: May 17, 2004  
 November 15, 2004  
 August 21, 2006  
 July 16, 2007  
 June 22, 2009  
 May 15, 2017  
 November 20, 2017  
 (Effective Date 1/1/18)  
 February 25, 2019  
 (Retro Back to February 1, 2019)  
 January 25, 2021

# EAST STROUDSBURG AREA SCHOOL DISTRICT

707. USE OF FACILITIES	
<p>1. Purpose SC 775</p>	<p>The Board recognizes that the primary purpose of the buildings, facilities, and property of the district is to provide students with an appropriate learning environment. The district does make available its facilities without discrimination to district residents, community organizations and organizations providing a benefit to the school and community on a space available basis outside of normal school hours. This use is not intended to be permanent or ongoing for an extended time. District events shall have priority in the use of facilities and may preempt requests for use by other groups. This policy establishes conditions, restrictions and procedures for the use of school facilities for non-school-sponsored purposes.</p>
<p>2. Authority SC 511 Title 22 Sec. 12.9  SC 775</p>	<p>The Board will permit the use of school facilities when permission has been requested in writing and has been approved in accordance with this policy.</p> <p>Scheduling priority shall be granted in order of classification.</p> <p>The Board shall establish annually a schedule of fees for the use of school facilities. Please refer to Attachment A.</p> <p>The Board will not consider waivers of any of the requirements set forth in this policy.</p>
<p>3. Definitions</p>	<p>An event is any single use consisting of up to four (4) consecutive hours.</p>
<p>4. Delegation of Responsibility</p>	<p>The Superintendent or designee shall implement administrative regulations or procedures for requesting and granting permission for use of school facilities and shall distribute the necessary information to individuals/groups affected by them.</p> <p>An application for use of school facilities may be disapproved by the Superintendent because of noncompliance with established policy and procedures.</p>

5. Guidelines

Application Process

- a. When requesting permission to use school district buildings, facilities or property, the applicant must submit a written request on the prescribed application form at least thirty (30) calendar days prior to the date for which a facility is requested. Applications for Class IV organizations may only be submitted for a facility use occurring no less than 30 and no more than 120 days from the date of application. (Applications for such usage may be obtained in any school office.) Completed applications not submitted for determination of availability of the requested facility as set forth above shall be denied.
- b. The application must specify the portion of the school facilities requested for use; proposed event; anticipated number of individuals participating; and the date, time and duration of the proposed event. Any school equipment that is to be used in conjunction with requested facilities shall be identified on the application. The applicant must accept liability for any damage or loss to such equipment that occurs while it is in their use. Where rules so specify, no item of equipment may be used except by a qualified operator.
- c. The applicant shall agree to exercise proper care in the use of the property and facilities, to indemnify and hold harmless the school district for any and all damages to school or other property by any person or persons attending the affair and to indemnify and hold harmless the school district against liability for any and all damage to any person or persons for injuries, including death.
- d. A certificate of insurance shall be attached to the application. The minimum limits of liability are: a minimum of \$100,000 for all damages arising out of bodily injury/person/accident; and \$300,000 aggregate for all damages sustained by two (2) or more persons/accident. Applicants other than Class I applicants (defined below) must secure liability and property insurance in the amount of not less than \$500,000 Bodily Injury Liability and \$500,000 Property Damage Liability, listing the school district as an additional insured. In such event, the applicant shall furnish the building principal with a certificate showing that such insurance has been obtained. The *Certificate of Insurance* MUST list the applicant as the insured and the East Stroudsburg Area School District as a certificate holder as well as an additional insured on the policy.
- e. An application fee may be assessed in accordance with the 707A-Schedule of Fees.

**Application Evaluation**

No application to use school facilities shall be approved if the proposed activity would result in any of the following:

1. Conflict with any school-sponsored activity. Any scheduled school activity, whether taking place during the school day or otherwise, shall have precedence over any other activity for the use of such facility. In the event a school activity is postponed due to inclement weather, etc., and the make-up day conflicts with a planned community or other activity, the school program would take precedence and necessitate the rescheduling of the community activity and/or other activity.
2. Access to school facilities that are closed due to renovations, maintenance, cleaning, the school calendar or Board action.
3. Access to school facilities containing equipment or furnishings which, if damaged or operated by an unqualified operator, would be detrimental to the operation of a school district program.
4. Prevention or encumbrance of school district personnel from preparing school facilities for their primary purpose, because of the nature or duration of the activity.

**Limitations**

When applicants receive written permission to use school facilities under this policy, such use shall be conditioned upon strict compliance with the following:

1. All events must terminate and all groups and event participants must vacate school premises at a designated time; but school premises must always be vacated by 10:30 p.m. unless otherwise authorized in advance by the Superintendent.
2. Facilities may not be occupied beyond rated capacity. The total number of participants and spectators in that activity must be provided on the application.
3. Individuals shall not use, access or enter upon any portions of the school facilities or their contents not specified in the approved written request form.
4. Individuals shall not prop open doors to the facility while in use. This is a safety and security issue.

22 PA Code 18.42

5. If advertising or promoting events held at school facilities, groups shall clearly communicate that the events are not sponsored by the school district. This disclaimer must be posted on all flyers and flyers must have approval of Superintendent prior to posting and/or distribution. All flyers must contain specific disclaimer language that may be obtained through the Superintendent's Office.
6. Accidents involving persons and/or property should be promptly reported to School Police at 570-424-7833 (24-hours).
7. Requests for use of stage facilities, lighting, installation of scenery and other specialized equipment shall be clearly indicated on the application. School district staff may be required to operate and/or setup and secure such systems at the discretion of the district. Personnel fees shall be incurred by the applicant.
8. Requests for use of district kitchens and/or concession stands shall be clearly indicated on the application. The use of district kitchen or concession stand equipment requires the supervision of the district's Food Service Department. Personnel fees shall be incurred by the applicant.
9. For any use of swimming pool facilities, the requesting group must supply documentation of certified lifeguard(s) in accordance with applicable law.
10. Where large audiences are anticipated, the applicant shall be responsible for proper security, parking of cars on the paved parking area and to provide the additional services needed to direct and control parking. Security and parking provisions must be approved by the Chief of School Police prior to the event taking place. The Chief of School Police shall determine whether school district security personnel are required due to the anticipated number of participants.
11. Responsible adult supervision in adequate numbers must be provided by the sponsoring organization. Sponsors of an activity must remain on the premises until all participants and attendees have left the facility.
12. The use of school facilities may not be permitted when schools are closed due to inclement weather or the closing of school due to early dismissal. The school district is not responsible for any costs incurred by the user which may result from such closure. Users are responsible to consult the district website, local TV and/or radio stations for information on mid-week school closings. Users are also responsible for contacting School Police at 570-424-7833 (24 hours) for information on weekend closures due to inclement weather.

13. A custodian and/or other school district personnel shall be on duty at all times when an indoor facility is in use.
14. After the application has been approved, the applicant may **not** assign, sublet, or transfer its rights or privileges to any other individual, group, or organization.
15. Individuals/Groups are responsible to remove all equipment/supplies at the conclusion of the event unless prior permission is granted by school officials.

**Conduct of Patrons/Prohibited Activities**

The following activities are strictly prohibited in school facilities and on school grounds when groups are granted written permission to use said school facilities:

1. Conduct that would alter, damage or be injurious to any school district property, equipment or furnishings.
2. Conduct that would constitute a violation of the Pennsylvania Crimes Code and/or state and federal laws and regulations.
3. The possession, use or distribution of controlled substances prohibited by state or federal law and/or alcoholic beverages in any form.
4. Use of tobacco and vaping products, including the product marketed as Juul and other e-cigarettes, as defined in the law by any person in school buildings or on any property that is owned, leased or controlled by the school district. *Products approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other therapeutic purposes where the product is marketed and sold solely for such approved purpose, are permitted, as long as the product is not inhaled.*

The possession or use of weapons on or near the premises of the school property.

**Violations**

The school district reserves the right to remove from school district premises any individual or community group who fails to comply with the terms and conditions of this policy and established procedures.

The district reserves the right to bill any group regardless of classification for cleanup costs at a rate of 150% of the actual cost, if facilities are not returned in the same condition as they were received by the group.

SC 511

35 P.S. 1223.5  
20 U.S.C. Sec.  
7182, 7183

SC 511



An evaluation form shall be completed by the building administrator and/or designee to document any individual or community group's non-compliance with this policy and/or terms under which permission was granted to use the school facilities. Evaluation forms are to be submitted to the Superintendent's office for review.

In the event an individual or community group violates this policy or the terms under which permission was granted, the Superintendent will determine whether that individual or community group forfeits the right to submit future written requests to use school district property.

### **Classifications**

#### **Class I --ESASD School-Sponsored Organizations**

- Events directly sponsored by the district, including but not limited to its student organizations, student clubs, athletics and/or extra-curricular activities.

#### **Class II -- ESASD School-Related Organizations**

- Events directly sponsored by organizations that are officially attached to the district and whose existence is contingent upon that of the school district, including but not limited to alumni organizations, parent-teacher organizations, and formally-recognized booster groups. To be considered a school-related organization, groups must receive formal designation from the Chief Financial Officer by submitting an annual list of officers with authority to sign the permit application.

**Class III – Local Non-Profit Organizations**

- Local non-profit organization that has an office(s) located in Monroe and/or Pike County performing a service which benefits the district students and/or its residents; a local chapter of a state or nationally-recognized organization performing a service which benefits the district students and/or its residents.
- Class III Organizations include but are not limited to: Boy & Girl Scouts, Boys & Girls Clubs, Community Recreation Organizations, YMCA, and Fraternal Service Groups (e.g. Rotary, Kiwanis, etc.)

**Class IV—All Other Organizations**

- Any organization, whether for-profit or non-profit, that is not otherwise defined in Classes I, II, or III.

**Fee Structure**

**Class I School-Sponsored Organizations:**

Facility and personnel fees are waived for all Class I organizations.

**Class II School-Related Organizations and Class III Local Non-Profit Organizations:**

Facility fees and mid-week personnel fees are waived for all Class II and III organizations.

Saturday personnel fees are waived for the first two (2) events per school year, for Class II and III organizations. Any additional use/events, will be assessed personnel fees according to the established Saturday labor rates. (See definition of "event" on page one.)

Sunday personnel fees will be assessed for all Class II and III organizations according to the established Sunday labor rates.

**Class IV Organizations:**

Facility rental fees shall be applied to all Class IV organizations in accordance with the attached schedule of fees (Attachment A). All fees due to the school district for the use of a facility are due within thirty (30) days after the activity. Any groups owing fees from a previous use/event, or which did not promptly remit payment for a previous use/event, may be denied future use of facilities.

Personnel fees will also be assessed for all school personnel required to adequately staff the event and shall be at the sole discretion of the school district.

**District Employees**

District employees requesting the use of district facilities in a capacity other than their official capacity must conform to the same requirements as any of the classification groups as identified in this policy.

**References:**

School Code – 24 P.S. Sec. 511, 775, 779

State Board of Education Regulations – 22 PA Code Sec. 403.1

Department of Revenue Regulations – 61 PA Code Sec. 901.1, 901.701

Local Option Small Games of Chance Act – 10 P.S. Sec. 328.101 et seq.

School Tobacco Control – 35 P.S. Sec. 1223.5

Pro-Children Act of 2001 – 20 U.S.C. Sec. 7181 et seq.

Boy Scouts of America Equal Access Act – 20 U.S.C. Sec. 7905

Board Policy – 000



## Pennsylvania School Boards Association Principles for Governance and Leadership

Pennsylvania school boards are committed to providing *every* student the opportunity to grow and achieve. The actions taken by the board ultimately have both short and long-term impact in the classroom. Therefore, school directors collectively and individually will...



### Advocate Earnestly

- Promote public education as a keystone of democracy
- Engage the community by seeking input, building support networks, and generating action
- Champion public education by engaging members of local, state and federal legislative bodies



### Lead Responsibly

- Prepare for, attend and actively participate in board meetings
- Work together in a spirit of harmony, respect and cooperation
- Participate in professional development, training and board retreats
- Collaborate with the Superintendent as the Team of 10



### Govern Effectively

- Adhere to an established set of rules and procedures for board operations
- Develop, adopt, revise and review policy
- Align decisions to policy
- Differentiate between governance and management, delegating management tasks to administration
- Allocate finances and resources
- Ensure compliance with local, state and federal laws



### Plan Thoughtfully

- Adopt and implement a collaborative comprehensive planning process, including regular reviews
- Set annual goals that are aligned with the comprehensive plan
- Develop a financial plan that anticipates both short and long-term needs
- Formulate a master facilities plan conducive to teaching and learning



### Evaluate Continuously

- Utilize appropriate data to make informed decisions
- Use effective practices for the evaluation of the superintendent
- Assess student growth and achievement
- Review effectiveness of the comprehensive plan



### Communicate Clearly

- Promote open, honest and respectful dialogue among the board, staff and community
- Encourage input and support for the district from the school community
- Protect confidentiality
- Honor the sanctity of executive session



### Act Ethically

- Never use the position for improper benefit to self or others
- Act to avoid actual or perceived conflicts of interest
- Recognize the absence of authority outside of the collective board
- Respect the role, authority and input of the superintendent
- Balance the responsibility to provide educational programs with being stewards of community resources
- Abide by the majority decision

Represented by the signatures below, adoption of these principles assures the school board, individual school directors and chief school administrators adhere to the same principles across our commonwealth. Adopted on: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ADDENDUM AGREEMENT TO**  
**CHIEF FINANCIAL OFFICER'S EMPLOYMENT CONTRACT**

WHEREAS, the Board of School Directors (styled "Board of Education") of the East Stroudsburg Area School District and Thomas J. McIntyre entered into a Chief Financial Officer's Employment Contract, attached hereto, for the term July 1, 2019 through June 30, 2023; and

WHEREAS, Mr. McIntyre has taken employment with another school district, and desires to resign from the remainder of his tenure as Chief Financial Officer pursuant to the Employment Contract; and

WHEREAS, the Board and Mr. McIntyre mutually desire to amend the Employment Contract as set forth below to allow for the disposition of vacation days as set forth below;

NOW, THEREFORE, the parties hereby agree as follows:

1. The paragraph entitled "Employee Benefits" located on numbered Page Two of the Employment Contract shall be deleted entirely, and replaced with the following language:

"The School District shall provide the Chief Financial Officer with employee benefits identical to those provided to Administrators pursuant to the School District's Administrative Compensation Plan, with the following exception: the Chief Financial Officer has the option to sell back any unused vacation days at his then-prevailing per diem rate of pay at the termination of his employment with the East Stroudsburg Area School District."

2. In all other respects, the Employment Contract is hereby ratified and affirmed.

ATTEST:

BOARD OF EDUCATION OF THE EAST  
STROUDSBURG AREA SCHOOL DISTRICT

WITNESS:

THOMAS J. MCINTYRE



**East Stroudsburg Area School District  
Memorandum of Understanding  
Angela Byrne - Remote Work**

The Parties to this agreement, Mrs. Angela Byrne and the East Stroudsburg Area School District (hereinafter called the "District") agree to the following:

- A) The ability to work remotely only applies to the current Act 93 position as Coordinator of Federal Programs/Grants
- B) This remote work assignment is applicable through the end of the current 2020-2021 school year
- C) Compensation will continue at the June 22, 2020 school board approved rate of \$80,106.21 for the 2020-2021 school year
- D) Oversight and monitoring of work responsibilities will be conducted by Dr. William Vitulli, Assistant Superintendent for District Programs, on an on-going basis with a review to be conducted by March 31, 2021
- E) End of year evaluation will be conducted by Dr. William Vitulli, Assistant Superintendent for District Programs, by June 30, 2021
- F) This agreement will expire at the close of the 2020/2021 school year and may be reviewed for an extension if necessary by March 31, 2021.
- G) This agreement shall neither constitute a new practice nor nullify an existing past practice.

EAST STROUDSBURG AREA SCHOOL DISTRICT

*Stephen C. Gall*

*1/15/21*

Date: \_\_\_\_\_

Angela Byrne, Act 93 - Coordinator of Federal Programs and Grants

*Angela Byrne*

Date: *1/19/21*

**East Stroudsburg Area School District**  
**Professional Employees - Work From Home Under a Mandated Quarantine**  
**Memorandum of Understanding**

The Parties to this agreement, the East Stroudsburg Area Education Association (hereinafter called the "Association") and the East Stroudsburg Area School District (hereinafter called the "District") agree to the following:

- A) Work from home option only applies to professional employees who are required to quarantine as outlined under Families First Coronavirus Response Act(FFCRA) for the following qualifying reasons: Not to exceed 10-14 consecutive days per the Department of Health.
  - 1. Is subject to a Federal, State, or local quarantine or isolation order related to COVID-19\*, excluding travel mitigation orders
  - 2. Has been advised by a health care provider to self-quarantine related to COVID-19\*
  - 3. Is experiencing COVID-19 symptoms and is seeking a medical diagnosis\*

\*Appropriate medical and/or Department of Health documentation must be provided
- B) Professional employees subject to any of the qualifying reasons noted above are required to fulfill all of their professional instructional responsibilities during the contractual scheduled time from their quarantine location.
- C) One's ability to work from home during their quarantine would eliminate their need to use their accrued time.
- D) Professional employees unable to perform their contractual instructional responsibilities under a quarantine will be required to apply the use of their accrued time.
- E) This agreement will expire at the close of the 2020/2021 school year and may be reviewed for an extension if necessary.
- F) This agreement shall neither constitute a new practice nor nullify an existing past practice.

EAST STROUDSBURG AREA SCHOOL DISTRICT

*Stephen C. Zall*

*1/13/21*

\_\_\_\_\_  
Date: \_\_\_\_\_

EAST STROUDSBURG AREA EDUCATION ASSOCIATION

*Paul J. Han*

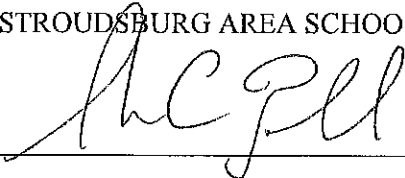
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Date: *1-13-21*

**East Stroudsburg Area School District**  
**Work From Home Under a Mandated Quarantine**  
**Memorandum of Understanding**

The Parties to this agreement, the East Stroudsburg Area Education Support Professional Association (hereinafter called the "Association") and the East Stroudsburg Area School District (hereinafter called the "District") agree to the following:

- A) Work from home option only applies to support daily employees who are required to quarantine as outlined under Families First Coronavirus Response Act(FFCRA) for the following qualifying reasons: Not to exceed 10-14 consecutive days per the Department of Health.
  - 1. Is subject to a Federal, State, or local quarantine or isolation order related to COVID-19\*, excluding travel mitigation orders.
  - 2. Has been advised by a health care provider to self-quarantine related to COVID-19\*
  - 3. Is experiencing COVID-19 symptoms and is seeking a medical diagnosis\*\*Appropriate medical and/or Department of Health documentation must be provided
  
- B) Work from home option only applies to support daily employees who have the current technological means and contractual work to perform one's responsibilities remotely. They include; **BOP, Health Room Nurse, Information Technologist, Paraprofessional, Secretary and Student Aide**. Although not represented by the association, this would also include **Confidential Administrative Assistants and Act 93**.
  
- C) Employees, as listed above, that are subject to any of the qualifying reasons noted above are required to fulfill all of their contractual responsibilities during the scheduled time from their quarantine location.
  
- D) One's ability to work from home (remotely) during their quarantine would eliminate their need to use their accrued time.
  
- E) Employees, as listed above, that are unable to perform their daily contractual responsibilities under a quarantine will be required to apply the use of their accrued time prior to any uncompensated leave time.
  
- F) This agreement will expire at the close of the 2020/2021 school year and may be reviewed for an extension if necessary.
  
- G) This agreement shall neither constitute a new practice nor nullify an existing past practice.

EAST STROUDSBURG AREA SCHOOL DISTRICT

 \_\_\_\_\_ Date: 1/15/21

EAST STROUDSBURG AREA EDUCATION SUPPORT PROFESSIONAL ASSOCIATION

 \_\_\_\_\_ Date: 1/14/21



**East Stroudsburg Area School District  
Support Employees - That Are Unable To Work From Home  
Employment Responsibilities Under A Mandatory Quarantine  
Memorandum of Understanding**

The Parties to this agreement, the East Stroudsburg Area Education Support Professional Association (hereinafter called the "Association") and the East Stroudsburg Area School District (hereinafter called the "District") agree to the following:

- A) Support employees who are required to quarantine as outlined under Families First Coronavirus Response Act(FFCRA) for the following qualifying reasons: Not to exceed 10-14 consecutive days per the Department of Health
1. Is subject to a Federal, State, or local quarantine or isolation order related to COVID-19\*, excluding travel mitigation orders
  2. Has been advised by a health care provider to self-quarantine related to COVID-19\*
  3. Is experiencing COVID-19 symptoms and is seeking a medical diagnosis\*
- \*Appropriate medical and/or Department of Health documentation must be provided

B) Employment responsibilities under a mandatory quarantine applies to 10 month support employees who are not able to perform one's responsibilities remotely. They include; **Bus Drivers, Cafeteria Workers, Cafeteria Aides, Front Desk Receptionists**

C) Support employees subject to any of the qualifying reasons noted above would be permitted the quarantine time off. This time may be with or without compensation depending on the employees application of the time during the quarantine.

-Support employees who choose to use their accrued time(including accrued vacation time) during the quarantine will be required to submit their absences in aesop and would be compensated during such time

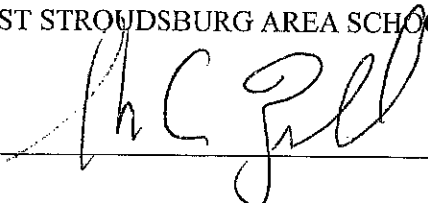
-Support employees who choose to fulfill their contractual days/hours at the conclusion of the school year/last student day would be contractually compensated at that time.

D) Support employees choosing to complete their contractual days/hours at the conclusion of the school year/last student day will need to complete such prior to June 30. They may be subject to work outside of their classification during this time.

E) This agreement will expire at the close of the 2020/2021 school year and may be reviewed for an extension if necessary.

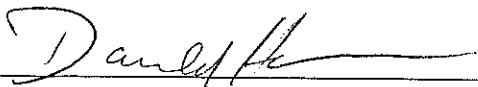
F) This agreement shall neither constitute a new practice nor nullify an existing past practice.

EAST STROUDSBURG AREA SCHOOL DISTRICT



Date: 1/15/21

EAST STROUDSBURG AREA EDUCATION SUPPORT PROFESSIONAL ASSOCIATION



Date: 1/14/21



January 5th, 2021

Thomas McIntyre  
East Stroudsburg Area School District  
50 Vine Street  
East Stroudsburg, PA 18301

Dear Thomas:

Thank you for the opportunity to propose lease figures for your upcoming technology acquisition. As you know, American Capital is a leader in providing equipment lease and finance options for Schools and Municipalities.

As members of ASBO, our organization has noted experts in this field who routinely present at ASBO sponsored seminars.

Our expertise in the Education/Municipal Leasing Marketplace is noted by dozens of administrators ranging from Superintendents to Business Managers to Directors of Technology.

The lease options listed below are based upon final credit approval and spread over like term market indexes. Your first lease payment would be due at closing.

Equipment Cost	Term	Purchase Option	Payment Amount	Rate
\$655,706.85	4 Years	\$1 Buyout	\$167,248.49	1.354%

Your absolute satisfaction and positive relationship with American Capital is extremely important to us. If you have any questions, please ask. Our team looks forward to working further with the East Stroudsburg Area School District.

Regards,

Jason Marquardt  
Executive Vice President



Service Associate Member of ASBO



Jason Marquardt- Executive Vice President  
2015 Ogden Avenue, Suite 400, Lisle, IL 60532  
(P) 630-512-0066 x118  
[jmarquardt@americacapital.com](mailto:jmarquardt@americacapital.com)  
[www.americacapital.com](http://www.americacapital.com)

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<b>Cash Flow Data</b>	<b>Amortization Schedule</b>
	<a href="#">Setup...</a>   <a href="#">Header/Footer...</a>   <a href="#">Fonts...</a>   <a href="#">Totals...</a>   <a href="#">Send to Excel</a>   <a href="#">Send to Word</a>

01/08/2021 2:09:32 PM Page 1

Compound Period ..... : Annual

Nominal Annual Rate .... : 1.354 %

**CASH FLOW DATA**

Event	Date	Amount	Number	Period	End Date
1 Loan	07/15/2021	655,706.85	1		
2 Payment	07/15/2021	167,248.49	4	Annual	07/15/2024

**AMORTIZATION SCHEDULE - Normal Amortization**

	Date	Payment	Interest	Principal	Balance
Loan	07/15/2021				655,706.85
1	07/15/2021	167,248.49	0.00	167,248.49	488,458.36
2021 Totals		167,248.49	0.00	167,248.49	
2	07/15/2022	167,248.49	6,613.90	160,634.59	327,823.77
2022 Totals		167,248.49	6,613.90	160,634.59	
3	07/15/2023	167,248.49	4,438.85	162,809.64	165,014.13
2023 Totals		167,248.49	4,438.85	162,809.64	
4	07/15/2024	167,248.49	2,234.36	165,014.13	0.00
2024 Totals		167,248.49	2,234.36	165,014.13	
Grand Totals		668,993.96	13,287.11	655,706.85	

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COMPUTER LEASE TABULATION

1/7/2021

HP/Lenovo \$ 655,706.85

VENDOR	Capital LEASE ANNUAL PMT	Capital LEASE INTEREST RATE
American Capital	\$ 167,248.49	1.354%
First American	\$ 168,228.15	1.750%
TEQ lease	\$ 170,183.71	
M&T Bank	\$ 170,272.86	2.496%
HPE Financial Services	\$ 170,470.34	2.680%
Lenovo Financial Services	\$ 172,052.23	3.09%
Vantage Financial, LLC	\$ 175,965.00	3.590%
Insight Financial Services		N/A
Trinity3 Financial Services		N/A
TD Equipment Finance		N/A
ESSA Bank		N/A

HP Computers and Peripherals

**A. Why are you requesting the service/needs?**

**Why:** We are requesting Twenty-One (21) HP Desktop Computers & Related Peripherals and Sixty-Seven (67) HP Laptops and related Peripherals for the Six Elementary School

**Need:** East Stroudsburg Area School District is on a Four (4) Year Computer Replacement Cycle. FY 2021 is the year the six Elementary Schools are up for replacement in the cycle.

**Suggested replacement:** HP Desktop/Laptop Computers & Peripherals as indicated on the attached quote.

**B. Cost Estimate: if over \$5,000, were 3 quotes obtained? If yes, please list the vendors and the amounts.** Yes. Eleven (11) quotes were obtained in this instance through a bid.

<u>Vendors</u>	
Y&S Technologies	No Bid
B&H	Incomplete
En-Net	\$131,465.60
Mvation	\$170,303.26
IntegraOne	\$128,382.65
Virtucom	\$127,398.15
Staples	\$119,643.35
Firefly	No Bid
BITDirect	\$134,681.62
RTII	\$126,597.80
Adorama	\$139,640.37
SHI	\$131,594.00
Unistar Sparco	\$176,008.69

**C. Procurement Method:**

- An RFQ was issued on December 4, 2020 for HP Desktop/Laptop Computers & Related Peripherals and sent to approximately twenty-five (25) vendors, as well as advertised on the district website and PASchoolBids.com. RFQ's were due January 4, 2021 at 11am. They were reviewed and evaluated on January 4 & 5, 2021

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

- Yes – 2021-2022 Fiscal Year
- Fund 10
- Account #10-5110-911-000-00-000-100-909-9093
  - Technology Services Lease Initiatives Account

**E. Selection of winning proposal**

- The lowest priced/qualified/responsible bidder is Staples. The recommendation is to award the bid to this vendor in the amount of \$119,643.35.

**F. Other**

N/A

# Pricing Confirmation



**Expiration Date**  
1/9/2021

Thank you for the opportunity to partner with you for your technology needs. Please see information below regarding your quote.

Thank you,  
Kent Rollin

**SLED Contract #**  
**Sourcewell - 012320-SCC**  
**must show on PO**

Quote #	Quote Date	Customer Name	Sales Rep	Total
202012-405477	1/4/2021	East Stroudsburg District	Kent Rollin	\$ 119,643.35

Qty.	Part No.	Product Description	UOM	Unit Price	Extended Price
		HP			
21	20J45UT	HP EliteDesk800 G6Desktop Mini PC	EA	\$ 765.59	\$ 16,077.39
67	1C9H7UT	HP EliteBook 850G7 Laptop	EA	\$ 1,048.46	\$ 70,246.82
67	U4414E	Warranty –Electronic HP CarePack Next BusinessDay HardwareSupport, Extendedservice agreement,parts & labor, 3years on-site, 9x5,response time:NBD.	EA	\$ 56.97	\$ 3,816.99
67	2SC66AA	HP Executive 15.6Midnight Top LoadBag	EA	\$ 22.54	\$ 1,510.18
67	H6Y89UT	HP Spare Chargerfor EliteBook 850G7	EA	\$ 20.81	\$ 1,394.27
70	2UK37AT	HP ThunderboltDock 120W G2	EA	\$ 184.68	\$ 12,927.60
70	T6L04UT	HP Keyboard andMouse set(wireless, 2.4 Ghz,US)	EA	\$ 35.12	\$ 2,458.40
81	9UJ12A8	HP ProDisplay P22HG4 21.5" Monitor	EA	\$ 112.57	\$ 9,118.17
67	1WC36AT	HP USB-C to HDMI2.0 Adapter	EA	\$ 15.83	\$ 1,060.61
14	G1V61AA	HP Integrated WorkCenter Stand	EA	\$ 55.33	\$ 774.62
14	6KD15AA	HP Quick ReleaseKit	EA	\$ 18.45	\$ 258.30
				<b>Total*</b>	<b>\$ 119,643.35</b>

\*Tax, eWaste and freight charges are additional where applicable

Customer Information
East Stroudsburg District Not In Salesforce Not in salesforce Not in salesforce

Staples Sales Rep Information
Staples Technology Solutions Kent Rollin (908) 403-0575 Kent.Rollin@Staples.Com

**Please remit payments to:**  
**Staples Technology Solutions**  
**P.O. Box 95230**  
**Chicago, IL 60694-5230**

**You can lease this monthly for only: \$ 3,310.53**  
Leasing Options: Staples can help you overcome budget constraints, avoid obsolescence, and reduce upfront cost by leasing your IT assets.  
Leasing Offer: 36 Mo FMV lease, your actual payment may vary. Lease subject to customer credit approval and lessor terms & conditions. Other restrictions may apply.

Based upon the impact of COVID-19 driven product shortages we suggest prompt placement of a Purchase Order, which will help establish the highest likelihood of fulfillment for constrained products. Your account team is ready to assist you with this order and any subsequent updates.

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Qty.	Part No.	Product Description	UOM	Unit Price	Extended Price
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Terms: This quote is valid thru Expiration Date above and is subject to change. Seller also reserves the right to reasonably adjust a Product's price if extraordinary market events require immediate adjustment (e.g., epidemics, shortages, trade disputes, natural disasters, etc.) and to adjust pricing with the impact of tariffs, customs, or duties imposed on products. This proposal is confidential and meant for the client recipient above, any unauthorized review; use, disclosure or distribution is prohibited. Credit cards may be used only at the time of purchase and not for the payment of invoices. Purchase subject to Staples Terms and Conditions here : [https://sts.staples.com/tech\\_services\\_STS.html](https://sts.staples.com/tech_services_STS.html) and Staples Return Policy found here: <https://sts.staples.com/returns.html>



Lenovo Chromebooks

**A. Why are you requesting the service/needs?**

**Why:** We are requesting One Thousand Four Hundred Eighty-Seven (1,487) Lenovo Chromebooks to deploy to all students in Grades 1 & 5 (at each elementary school) as well as Grade 9 (at both high schools).

**Need:** This deployment aligns to the districts' Digital Transformation Initiative started in 2017 and follows suite with issuing each student a district issued Chromebook.

**Suggested replacement:** Lenovo Chromebooks as indicated on the attached quote.

**B. Cost Estimate: if over \$5,000, were 3 quotes obtained? If yes, please list the vendors and the amounts.** Yes. Eleven (11) quotes were obtained in this instance through an RFQ.

<u>Vendors</u>	
Y&S Technologies	\$548,375.86
B&H	No Bid
En-Net	\$547,676.97
Mvation	\$630,640.78
IntegraOne	\$556,732.80
Virtucom	\$544,167.65
Staples	\$557,237.20
Firefly	\$591,067.63
BITDirect	No Bid
RTII	\$536,137.85
Adorama	Incomplete
SHI	\$536,063.50
Unistar Sparco	\$558,918.69

**C. Procurement Method:**

- An RFQ was issued on December 4, 2020 for Lenovo Chromebooks and sent to approximately twenty-five (25) vendors, as well as advertised on the district website and PASchoolBids.com. RFQ's were due January 4, 2021 at 11am. They were reviewed and evaluated on January 4 & 5, 2021.

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

- Yes – 2021-2022 Fiscal Year
- Fund 10
- Account #10-5110-911-000-00-000-100-909-9093
  - Technology Services Lease Initiatives Account

**E. Selection of winning proposal**

- The lowest priced/qualified/responsible bidder is SHI. The recommendation is to award the bid to this vendor in the amount of \$536,063.50.

**F. Other**

N/A



Pricing Proposal  
 Quotation #: 19880097  
 Created On: 1/5/2021  
 Valid Until: 7/31/2021

**East Stroudsburg Area School District**

**Brian Borosh**

50 VINE STREET  
 EAST STROUDSBURG, PA 18301  
 United States  
 Phone: 570-424-8060  
 Fax:  
 Email: brian-borosh@esasd.net

**Account Executive**

**Angela Mensch**

290 Davidson Ave  
 Somerset, NJ 08873  
 Phone: 732-564-8672  
 Fax: 732-564-8673  
 Email: Angela\_Mensch@shi.com

All Prices are in US Dollar (USD)

Product	Qty	Your Price	Total
1 Lenovo 300e Chromebook (2nd Gen) 81MB - Flip design - Celeron N4020 / 1.1 GHz - Chrome OS - 4 GB RAM - 32 GB eMMC - 11.6" IPS touchscreen 1366 x 768 (HD) - UHD Graphics 600 - Wi-Fi, Bluetooth - black - kbd: US Lenovo - Part#: 81MB001DUS Contract Name: COSTARS-3 Hardware Contract #: 003-339	1487	\$255.00	\$379,185.00
2 Lenovo Depot - Extended service agreement - parts and labor - 3 years (School Year Term) - for 100e Chromebook (2nd Gen) MTK; 14; 14e Chromebook; 500e Chromebook (2nd Gen) Lenovo - Part#: 5WS0N75691 Contract Name: COSTARS-3 Hardware Contract #: 003-339	1487	\$23.50	\$34,944.50
3 Lenovo Accidental Damage Protection - Accidental damage coverage - 3 years (School Year Term) - for 100e Chromebook (2nd Gen) MTK; 14; 14e Chromebook; 500e Chromebook (2nd Gen) Lenovo - Part#: 5PS0F04089 Contract Name: COSTARS-3 Hardware Contract #: 003-339	1487	\$48.00	\$71,376.00
4 Google Chrome OS Management Console - License - academic Google - Part#: CROSSWDISEDU Contract Name: Omnia Partners - IT Solutions Contract #: 2018011-02	1487	\$24.00	\$35,688.00
5 Chromebook Services, White Glove, Domain Join, Asset Tagging, Kitting SHI International Corp - Part#: SHI-SVCS-WG Contract Name: Omnia Partners - IT Solutions Contract #: 2018011-02	1487	\$10.00	\$14,870.00
		<b>Total</b>	<b>\$536,063.50</b>

**Additional Comments**

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Please Note: Lenovo has a zero returns policy on any custom build machines. Lenovo also does not allow returns on open box/phased out products.

Please note: Google has a zero returns policy.

Thank you for choosing SHI International Corp! The pricing offered on this quote proposal is valid through the expiration date listed above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order. For any additional information including Hardware, Software and Services Contracts, please contact an SHI Inside Sales Representative at (888) 744-4084. SHI International Corp. is 100% Minority Owned, Woman Owned Business. TAX ID# 22-3009648; DUNS# 61-1429481; CCR# 61-243957G; CAGE 1HTF0

Please note, due to manufacturing delays with Lenovo, shipment of the following Lenovo products could be delayed (current lead times below). Please let us know if you would like to see pricing for an alternative product.

- Lenovo 100e Intel Chrome (Q1 2021)
- Lenovo 100e AMD Chrome (Not Orderable until backlog is clear or new product is announced)
- Lenovo 300e Intel Chrome (Q1 2021)
- Lenovo 300e AMD Chrome (Not Orderable until backlog is clear or new product is announced)
- Lenovo 500e Chrome (Late Q1 2021)
- Lenovo 10e Chrome Tablet (Not Orderable until backlog is clear, may open up again in December)
- Lenovo 100e Windows (Late Q1 2021)
- Lenovo 300e Windows (Late Q1 2021)
- Lenovo 14e Chrome (Not Orderable until backlog is clear or new product is announced)
- Lenovo 14e Windows (Late Q1 2021)

#### T&C

Google will present the Google TOS upon each Customer first log in to the Services. Customer must accept the Google TOS prior to using the services. SHI will not accept the TOS on the customer's behalf.

Google Chrome TOS: <https://www.google.com/chrome/terms/chrome-device-management/index.html>

Hardware items on this quote may be updated to reflect changes due to industry wide constraints and fluctuations.

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*The products offered under this proposal are resold in accordance with the terms and conditions of the Contract referenced under that applicable line item.*

Apple Computers

**A. Why are you requesting the service/needs?**

**Why:** We are requesting Six (6) iMac Desktops and Two Hundred Ninety -ive (295) Macbook Laptops and related peripherals for the Six Elemenetary Schools.

**Need:** East Stroudsburg Area School District is on a Four (4) Year Computer Replacement Cycle. FY 2021 is the year the Six Elementary Schools are up for replacement in the cycle.

**Suggested replacement:** Apple Equipment as indicated on the attached quote.

**B. Cost Estimate: if over \$5,000, were 3 quotes obtained? If yes, please list the vendors and the amounts.** No. Apple is a sole source provide for K-12 Education. Pricing is per the Chester County School Districts' Joint Purchasing Agreement.

1. Apple - \$483,163.25

**C. Procurement Method:**

Apple provided a quote based on specs provided. Pricing is per the Chester County School Districts' Joint Purchasing.

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

- Yes – 2021-2022 Fiscal Year
- Fund 10
- Account #10-5110-911-000-00-000-100-909-9090
  - Technology Services Lease Initiatives Account

**E. Selection of winning proposal**

- Apple is a sole source provider for K-12 Education. The recommendation is to approve the attached Apple quote in the amount of \$483,163.25

**F. Other**

N/A

# Apple Inc. Education Price Quote

<b>Customer:</b>	Brian Borosh EAST STROUDSBURG AREA SCHOOLS DIST Phone: 5704248500 email: brian-borosh@esasd.net	<b>Apple Inc:</b>	Christy Spielberger 5505 W Parmer Lane Bldg 7 Austin, TX 78727 Phone: +1-512-6746526 email: spielberger@apple.com
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**Apple Quote:** 2206745761

**Quote Date:** Thursday, January 07, 2021

**Quote Valid Until:** Monday, February 08, 2021

**Quote Comments:**  
Please reference Apple Quote number on your Purchase Order.

Pricing Per CCSDJP Apple Bid 2020

Row #	Details & Comments	Qty	Unit List Price	Extended List Price
1	<b>13-inch MacBook Air - Space Gray (5-Pack)</b> Part Number: Z12D <b>Configuration:</b> <ul style="list-style-type: none"> <li>• 065-C99J 16-core Neural Engine</li> <li>• 065-C99K Apple M1 chip with 8-core CPU and 7-core GPU</li> <li>• 065-C99N 16GB unified memory</li> <li>• 065-C99T 512GB SSD storage</li> <li>• 065-C9CK Touch ID</li> <li>• 065-C9CJ Two Thunderbolt / USB 4 ports</li> <li>• 065-C9CH Force Touch trackpad</li> <li>• 065-C9CL Retina display with True Tone</li> <li>• 065-C9DG Backlit Magic Keyboard - US English</li> <li>• 065-C9DN Accessory Kit</li> </ul>	295	\$1,239.00	\$365,505.00
2	<b>3-YR ARA FOR MB/MB AIR/13IN MB PRO-USA</b> Part Number: S3059LL/A	295	\$149.00	\$43,955.00
3	<b>21.5-inch iMac with Retina 4K display</b> Part Number: Z147 <b>Configuration:</b> <ul style="list-style-type: none"> <li>• 065-C7GK 3.6GHz quad-core 8th-generation Intel Core i3 processor</li> <li>• 065-C6YV 16GB DDR4 memory</li> <li>• 065-C6YY 1TB Fusion Drive storage</li> <li>• 065-C7GT Radeon Pro 555X with 2GB video memory</li> <li>• 065-C6XG Wired Apple Mouse (Must be ordered with Wired Keyboard)</li> <li>• 065-C6XM Wired Keyboard with numeric</li> </ul>	6	\$1,429.00	\$8,574.00

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Keypad (English) - Must be ordered with Wired Mouse

4	<b>3 Year AppleCare Repair Agreement iMac</b> Part Number: S3058LL/A	6	\$95.00	\$570.00
5	<b>16-inch MacBook Pro with Touch Bar: 2.3GHz 8-core 9th-generation Intel Core i9 processor, 1TB - Space Gray</b> Part Number: MVVK2LL/A <b>Configuration:</b> <ul style="list-style-type: none"> <li>• 065-C87C 2.3GHz 8-core 9th-generation Intel Core i9 processor, Turbo Boost up to 4.8GHz</li> <li>• 065-C87G AMD Radeon Pro 5500M with 4GB of GDDR6 memory</li> <li>• 065-C87J 16GB 2666MHz DDR4 memory</li> <li>• 065-C87N 1TB SSD storage</li> <li>• 065-C87V Retina display with True Tone</li> <li>• 065-C87W Four Thunderbolt 3 ports</li> <li>• 065-C87X Touch Bar and Touch ID</li> <li>• 065-C8F6 Backlit Keyboard - US English</li> </ul>	2	\$2,599.00	\$5,198.00
6	<b>ARA MBK PRO-A/E-USA/E-USA</b> Part Number: S3060LL/A	2	\$189.00	\$378.00
7	<b>CalDigit Thunderbolt 3 Mini Dock</b> Part Number: HMX02ZM/A	295	\$129.95	\$38,335.25
8	<b>96W USB-C Power Adapter</b> Part Number: MX0J2AM/A	6	\$79.00	\$474.00
9	<b>30W USB-C Power Adapter</b> Part Number: MY1W2AM/A	295	\$49.00	\$14,455.00
10	<b>USB-C Charge Cable (2m)</b> Part Number: MLL82AM/A	301	\$19.00	\$5,719.00

**Edu List Price Total** \$483,163.25

- Additional Tax \$0.00

- Estimated Tax \$0.00

**Extended Total Price\*** \$483,163.25

\*In most cases Extended Total Price does not include Sales Tax

\*If applicable, eWaste/Recycling Fees are included. Standard shipping is complimentary

Complete your order by one of the following:

- This document has been created for you as Apple Quote ID 2206745761. Please contact your institution's Authorized Purchaser to submit the above quote online. For account access or new account registration, go to <https://ecommerce.apple.com>. Simply go to the

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Quote area of your Apple Education Online Store, click on it and convert to an order.

- For registration assistance, call 1.800.800.2775
- If you are unable to submit your order online, please send a copy of this Quote with your Purchase Order via email to [institutionorders@apple.com](mailto:institutionorders@apple.com). **Be sure to reference the Apple Quote number on the PO to ensure expedited processing of your order.**
  - For more information, go to provision C below, for details.

THIS IS A QUOTE FOR THE SALE OF PRODUCTS OR SERVICES. YOUR USE OF THIS QUOTE IS SUBJECT TO THE FOLLOWING PROVISIONS WHICH CAN CHANGE ON SUBSEQUENT QUOTES:

- A. ANY ORDER THAT YOU PLACE IN RESPONSE TO THIS QUOTE WILL BE GOVERNED BY (1) ANY CONTRACT IN EFFECT BETWEEN APPLE INC. ("APPLE") AND YOU AT THE TIME YOU PLACE THE ORDER OR (2), IF YOU DO NOT HAVE A CONTRACT IN EFFECT WITH APPLE, CONTACT [contracts@apple.com](mailto:contracts@apple.com).
- B. ALL SALES ARE FINAL. PLEASE REVIEW RETURN POLICY BELOW IF YOU HAVE ANY QUESTIONS. IF YOU USE YOUR INSTITUTION'S PURCHASE ORDER FORM TO PLACE AN ORDER IN RESPONSE TO THIS QUOTE, APPLE REJECTS ANY TERMS SET OUT ON THE PURCHASE ORDER THAT ARE INCONSISTENT WITH OR IN ADDITION TO THE TERMS OF YOUR AGREEMENT WITH APPLE.
- C. YOUR ORDER MUST REFER SPECIFICALLY TO THIS QUOTE AND IS SUBJECT TO APPLE'S ACCEPTANCE. ALL FORMAL PURCHASE ORDERS SUBMITTED BY EMAIL MUST SHOW THE INFORMATION BELOW:
  - APPLE INC. AS THE VENDOR
  - BILL-TO NAME AND ADDRESS FOR YOUR APPLE ACCOUNT
  - PHYSICAL SHIP-TO NAME AND ADDRESS (NO PO BOXES)
  - PURCHASE ORDER NUMBER
  - VALID SIGNATURE OF AN AUTHORIZED PURCHASER
  - APPLE PART NUMBER AND/OR DESCRIPTION OF PRODUCT AND QUANTITY
  - TOTAL DOLLAR AMOUNT AUTHORIZED OR UNIT PRICE AND EXTENDED PRICE ON ALL LINE ITEMS
  - CONTACT INFORMATION: NAME, PHONE NUMBER AND EMAIL
- D. UNLESS THIS QUOTE SPECIFIES OTHERWISE, IT REMAINS IN EFFECT UNTIL Monday, February 08, 2021 UNLESS APPLE WITHDRAWS IT BEFORE YOU PLACE AN ORDER, BY SENDING NOTICE OF ITS INTENTION TO WITHDRAW THE QUOTE TO YOUR ADDRESS SET OUT IN THE QUOTE.
  - APPLE MAY MODIFY OR CANCEL ANY PROVISION OF THIS QUOTE, OR CANCEL ANY ORDER YOU PLACE PURSUANT TO THIS QUOTE, IF IT CONTAINS A TYPOGRAPHIC OR OTHER ERROR.
- E. THE AMOUNT OF THE VOLUME PURCHASE PROGRAM (VPP) CREDIT SHOWN ON THIS QUOTE WILL ALWAYS BE AT UNIT LIST PRICE VALUE DURING REDEMPTION ON THE VPP STORE.
- F. UNLESS SPECIFIED ABOVE, APPLE'S STANDARD SHIPPING IS INCLUDED IN THE TOTAL PRICE.

Opportunity ID: 1800004667540

<https://ecommerce.apple.com>

Fax:

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Document rev 10.6.1

Date of last revision – June 20th, 2016





APPLE CONFIDENTIAL

January 19, 2021

**RE: Apple Sole Source Letter**

East Stroudsburg Area School District  
Brian Borosh, Director of Technology  
321 North Courtland St.  
PO Box 298  
East Stroudsburg, PA 18301

Dear Brian :

The purpose of this Apple Sole Source Letter is to inform you and your organization that Apple Inc. ("Apple") is the sole source provider of Apple Products for private and public K-12 education institutions in the United States with a few limited exceptions.

"Apple Products" refers to Services, CTO Products, hardware and software products manufactured, distributed, or licensed under an Apple-owned or licensed brand name that an Apple customer has paid to acquire or has properly licensed from Apple for its own use, but excluding any third-party software and all other third party products. "Services" means collectively, the standard, price-listed services, support, and/or training products sold under the Apple brand name. "Configure-To-Order Products" or "CTO Products" means Products that Apple modifies from its standard configurations and that are available to an Apple customer only by special order.

The only source of Apple Products for private or public K-12 education institutions is Apple with a few limited exceptions. Only a handful of strategic resellers, such as AT&T, Sprint, T-Mobile, and Verizon, are authorized to sell Apple Products to private and public K-12 education institutions in the United States.

Apple will continue to have a direct sales and purchasing relationship with K-12 education institutions and, aside from a very small number of exceptions, will continue to be the sole source for all of the Apple Products sold to K-12 education institutions.

Apple may change or update this letter in its sole discretion.

Sincerely,

A handwritten signature in blue ink that reads "Vanessa Breeny".

vanessa breeny  
Apple Inc.  
U.S. Bids and Sales Contracts Management

SCC\_US\_10April2017



**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**Schedule No. 500-50218269 to**  
**Master Lease Purchase Agreement dated June 15, 2015**

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**Closing Index**

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#	Document	Required to Ship	Required to Close
1.	Ex. A – Equipment and Lease Payment Schedule .....	Yes .....	Yes
2.	Ex. B – Acceptance Certificate(To be signed after receipt of equipment) .....		Yes
3.	Ex. D -- Bank Qualified Designation (pertains to 8038-G).....		Yes
4.	Ex. C – Incumbency Certificate .....	Yes .....	Yes
5.	IRS Form 8038-G or 8038-GC .....		POST
6.	Essential Use Certificatge.....	Yes.....	Yes
7.	Tax Exempt Certification .....		Yes
8.	Lease Payment Instructions.....	Yes.....	Yes

Please call Robin Ficca at 800-669-9441 ex.1734 with any questions.

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**Original Closing Documents**

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1. Once documents are signed, please first provide scanned copies of the above items to rficca@leasedirect.com
2. Then mail the originals to

**Apple Financial Services**  
**Attention: Robin Ficca**  
**1111 Old Eagle School Rd.**  
**Wayne PA 19087**

**EXHIBIT A**

**Schedule No. 500-50218269 Dated January 15, 2021 to Master Lease Purchase Agreement Dated June 15, 2015**

This Schedule No. 500-50218269 ("Schedule") is entered into pursuant to that Master Lease Purchase Agreement dated June 15, 2015 ("Master Lease"), and is effective as of January 15, 2021. All of the terms and conditions of the Master Lease, including Lessee's representations and warranties, are incorporated herein by reference. Unless otherwise indicated, all capitalized terms used but not otherwise defined herein shall have the same meaning as set forth in the Master Lease.

To the extent that less than all of the Equipment subject to this Schedule has been installed and accepted by Lessee on or prior to the date hereof, Lessee hereby acknowledges that a portion of the Equipment has not been delivered, installed and accepted by Lessee for purposes of this Lease. In consideration of the foregoing, Lessee hereby acknowledges and agrees that its obligation to make Lease Payments as set forth in this Schedule is absolute and unconditional as of the date hereof and on each date and in the amounts as set forth in the Lease Payment Schedule, subject to the terms and conditions of the Lease.

**Lessee expressly represents that at least ninety-five percent (95%) of the financing cost set forth in this Schedule is being used to acquire Equipment that will be capitalizable for federal income tax purposes**

<b>EQUIPMENT INFORMATION</b>	
<b>Computer Hardware--See attached Exhibit 1.</b>	

<b>LEASE PAYMENT SCHEDULE</b>						
Pmt #	Payment Date	Payment Amount	Interest	Principal	Purchase Price after scheduled payment(s)	Outstanding Balance
Commencement	5/3/2021					\$483,163.25
1	7/15/2021	\$120,790.81	\$0.00	\$120,790.81	\$370,525.82	\$362,372.44
2	7/15/2022	\$120,790.81	\$0.00	\$120,790.81	\$247,017.22	\$241,581.63
3	7/15/2023	\$120,790.81	\$0.00	\$120,790.81	\$123,508.61	\$120,790.82
4	7/15/2024	\$120,790.81	0.01-	\$120,790.82	\$0.00	\$0.00
Promotional Interest Rate	0%					
Totals		\$483,163.24	0.01-	\$483,163.25		

Lessee acknowledges that the discounted purchase price for the Lease is \$469,476.95 and that such amount is the Issue Price for the Lease for federal income tax purposes. The difference between the principal amount of this Lease and the Issue Price is Original Issue Discount ("OID") for federal income tax purposes. The Yield for this Lease for federal income tax purposes is 1.714% per annum. Such Issue Price and Yield will be stated in the Form 8038-G or 8038-GC, as applicable.

**IMPORTANT: Read before signing.** The terms of the Master Lease should be read carefully because only those terms in writing are enforceable. Terms or oral promises which are not contained in this written agreement may not be legally enforced. The terms of the Master Lease or Lease may only be changed by another written agreement between Lessor and Lessee. Lessee agrees to comply with the terms and conditions of the Master Lease and this Lease.

Commencement Date: **May 3, 2021**

LESSOR: **APPLE INC.**

LESSEE: **EAST STROUDSBURG AREA SCHOOL DISTRICT**

SIGNATURE: X \_\_\_\_\_

SIGNATURE: X \_\_\_\_\_

NAME / TITLE: X \_\_\_\_\_

NAME / TITLE: X \_\_\_\_\_

DATE: X \_\_\_\_\_

DATE: X \_\_\_\_\_

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**EXHIBIT 1 – EQUIPMENT INFORMATION to Schedule No. 500-50218269**  
under Master Lease Purchase Agreement dated June 15, 2015

Row #	Details & Comments	Qty
1	<b>13-Inch MacBook Air – Space Gray (5-Pack)</b> Part Number: Z12D <b>Configuration:</b> <ul style="list-style-type: none"> <li>• 065-C99J 16-core Neural Engine</li> <li>• 065-C99K Apple M1 chip with 8-core CPU and 7-core GPU</li> <li>• 065-C99N 16GB unified memory</li> <li>• 065-C99T 512GB SSD storage</li> <li>• 065-C9CK Touch ID</li> <li>• 065-C9CJ Two Thunderbolt / USB 4 ports</li> <li>• 065-C9CH Force Touch trackpad</li> <li>• 065-C9CL Retina display with True Tone</li> <li>• 065-C9DG Backlit Magic Keyboard – US English</li> <li>• 065-C9DN Accessory Kit</li> </ul>	295
2	<b>3-YR. ARA FOR MB/MB AIR/13IN MB PRO-USA</b> Part Number: 53059LL/A	295
3	<b>21.5-inch iMac with Retina 4K display</b> Part Number: Z147 <b>Configuration:</b> <ul style="list-style-type: none"> <li>• 065-C7GK 3.6GHz quad-core 8th-generation Intel Core i3 processor</li> <li>• 065-C6YV 16GB DDR4 memory</li> <li>• 065-C6YY 1TB Fusion Drive storage</li> <li>• 065-C7GT Radeon Pro 555X with 2GB video memory</li> <li>• 065-C6XC Wired Apple Mouse (Must be ordered with Wired Keyboard)</li> <li>• 065-C6XM Wired Keyboard with numeric keypad (English) – Must be ordered with Wired Mouse</li> </ul>	6
4	<b>3 Year AppleCare Repair Agreement iMac</b> Part Number: 53058LL/A	6

5	<b>16-inch MacBook Pro with Touch Bar; 2.3GHz 8-core 9th-generation Intel Core i9 processor; 1TB - Space Gray</b> Part Number: MVVK2LL/A <b>Configuration:</b> <ul style="list-style-type: none"> <li>• 065-C87C 2.3GHz 8-core 9th-generation Intel Core i9 processor, Turbo Boost up to 4.8GHz</li> <li>• 065-C87G AMD Radeon Pro 5500M with 4GB of GDDR6 memory</li> <li>• 065-C87J 16GB 2666MHz DDR4 memory</li> <li>• 065-C87N 1TB SSD storage</li> <li>• 065-C87V Retina display with True Tone</li> <li>• 065-C87W Four Thunderbolt 3 ports</li> <li>• 065-C87X Touch Bar and Touch ID</li> <li>• 065-C8F6 Backlit Keyboard - US English</li> </ul>	2
6	<b>ARA MRK PRO-A/E-USA/E-USA</b> Part Number: 53060LL/A	2
7	<b>CalDigit Thunderbolt 3 Mini Dock</b> Part Number: HMX02ZM/A	295
8	<b>96W USB-C Power Adapter</b> Part Number: MXQJ2AM/A	6
9	<b>30W USB-C Power Adapter</b> Part Number: MY1W2AM/A	295
10	<b>USB-C Charge Cable (2m)</b> Part Number: MLL82AM/A	501

*The above Equipment includes all attachments and accessories attached thereto and made a part thereof.*

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**EXHIBIT B**

**ACCEPTANCE CERTIFICATE**

**Re: Schedule No. 500-50218269, dated January 15, 2021, (the "Schedule") to Master Lease Purchase Agreement, dated as of June 15, 2015, between Apple Inc., as Lessor, and EAST STROUDSBURG AREA SCHOOL DISTRICT, as Lessee.**

Apple Inc. is hereby requested to pay the person or entity designated below as Payee, the sum set forth below in payment of a portion or all of the cost of the acquisition described below. The amount shown below is due and payable under the invoice of the Payee attached hereto with respect to the cost of the acquisition of the equipment and has not formed the basis of any prior request for payment. The equipment described below is part or all of the "Equipment" listed in the Schedule to the Master Lease Purchase Agreement referenced above. Receipt of this Acceptance Certificate allows Apple Inc. to commence the Lease and promptly pay Vendor(s) on behalf of Lessee. **THIS ACCEPTANCE CERTIFICATE DOES NOT AFFECT LESSEE'S RIGHTS UNDER THE PURCHASE ORDER OR PRODUCT WARRANTY.**

Payee Name: \_\_\_\_\_

<u>Description or Invoice #</u>	<u>\$ Amount</u>
---------------------------------	------------------

Lessee hereby certifies and represents to and agrees with Lessor as follows:

- (1) The Equipment described above has been delivered to Lessee or its service provider, which may include a third-party integrator, and is accepted by Lessee on the date hereof.
- (2) Lessee has verified, or caused its service provider to verify, the contents of the Equipment delivered and hereby acknowledges that it accepts the Equipment described above for the purpose of commencing the Lease.
- (3) Upon partial acceptance, any undistributed funds shall be set aside in an internal escrow account for the benefit of Lessee until the remaining Equipment has been accepted. The Internal escrow account will be provided free of charge with the understanding that any interest earned shall be retained by Lessor in consideration of managing the internal escrow account. Lessee acknowledges that Lessor may commingle such funds with other funds held by Lessor for its own account, so long as Lessor maintains segregation of such amounts on the books and records of Lessor.
- (4) Lessee is currently maintaining the insurance coverage required by Section 15 of the Master Lease.
- (5) No event or condition that constitutes, or with notice or lapse of time or both would constitute, an Event of Default or Event of Non-appropriation (each as defined in the Master Lease) under any Lease exists at the date hereof.
- (6) Immediately upon delivery and acceptance of all the Equipment, Lessee will notify Lessor of Lessee's final acceptance of the Equipment by delivering to Lessor the "Final Acceptance Certificate" below.

**PARTIAL ACCEPTANCE CERTIFICATE (Only a portion of Equipment Has Been Accepted)**

LESSEE: **EAST STROUDSBURG AREA SCHOOL DISTRICT**

Signature: X \_\_\_\_\_

Printed Name/Title: X \_\_\_\_\_

Date: X \_\_\_\_\_

**FINAL ACCEPTANCE CERTIFICATE (All Equipment Has Been Accepted)**

LESSEE: **EAST STROUDSBURG AREA SCHOOL DISTRICT**

Signature: X \_\_\_\_\_

Printed Name/Title: X \_\_\_\_\_

Date: X \_\_\_\_\_

**PLEASE RETURN PAYMENT REQUEST TO:  
APPLE INC. ~ 1111 Old Eagle School Road, Wayne PA 19087**

**EXHIBIT C**

**INCUMBENCY CERTIFICATE**

**Schedule No. 500-50218269 to Master Lease Purchase Agreement dated June 15, 2015**

Being a knowledgeable and authorized agent of the Lessee, I hereby certify to Lessor that the person(s) who executed the Master Lease and this Schedule are legally authorized to do so on behalf of the Lessee and that the signatures that appear on the Master Lease and Schedule are genuine.

LESSEE: EAST STROUDSBURG AREA SCHOOL DISTRICT  
Signature: X \_\_\_\_\_  
Printed Name/Title: X \_\_\_\_\_  
Date: X \_\_\_\_\_

**(THE INCUMBENCY IS TO BE EXECUTED BY A PERSON OTHER THAN THE SIGNER OF THIS SCHEDULE AND RELATED DOCUMENTS. THIS MAY BE A BOARD CLERK/SECRETARY, BOARD MEMBER OR SUPERINTENDENT.)**

**EXHIBIT D**

**IRS FORM 8038- (G / GC) QUESTIONNAIRE**  
Schedule No. 500-50218269 to Master Lease Purchase Agreement Dated June 15, 2015

**BANK QUALIFIED DESIGNATION**

Lessee hereby represents and certifies the following (please check one):

**Bank Qualified [if Bank Qualified, we will check the box on Line 39 of IRS Form 8038-G]**

- Check this box if this Lease is designated as a "small issuer exception" under section 265(b)(3)(B)(i)(III). [Lessee reasonably anticipates that the total amount of tax-exempt obligations (including this Lease) to be issued by or on behalf of Lessee (or allocated to Lessee) during the calendar year 2021 will not exceed \$10,000,000.]

**Non-Bank Qualified [if Non-Bank Qualified, we will not check the box on Line 39 of IRS Form 8038-G]**

- Check this box if Lessee has not designated this Lease as a "qualified tax-exempt obligation" for the purposes and within the meaning of Section 265(b)(3) of the Code.

**Written Tax Compliance Procedures**

The IRS Form 8038-G asks specific questions about whether written procedures exist with regard to compliance with the federal tax code for tax-exempt obligations. Please answer the following questions to help us complete the form correctly prior to your signature. Please note that your answers to these questions will not impact the terms or conditions of the subject transaction:

1. Has the Lessee established written procedures to monitor compliance with federal tax restrictions for the term of the lease? The written procedures should identify a particular individual within Lessee's organization to monitor compliance with the federal tax requirements related to use of the financed assets and describe actions to be taken in the event failure to comply with federal tax restrictions is contemplated or discovered.

YES \_\_\_\_\_ NO \_\_\_\_\_ If Yes, please attach/provide a copy.

Answer the following question *only if proceeds of the current financing will be funded to an ESCROW Account.*

The IRS Form 8038-G asks specific questions about written procedures to monitor the yield on the investment of gross proceeds of tax-exempt obligations and, as necessary, make payments of arbitrage rebate earned to the United States.

2. Has the Lessee established written procedures to monitor the yield on the investment of proceeds of the Lease on deposit in an escrow account or similar fund prior to being spent and to ensure that any positive arbitrage rebate earned is paid to the United States?

YES \_\_\_\_\_ NO \_\_\_\_\_ If Yes, please attach/provide a copy.

*If you have further questions, please consult your regular bond or legal counsel.*

LESSEE: **EAST STROUDSBURG AREA SCHOOL DISTRICT**

Signature: X \_\_\_\_\_

Printed Name/Title: X \_\_\_\_\_

Date: X \_\_\_\_\_





**ESSENTIAL USE CERTIFICATE**

1. Has any of the equipment to be leased been delivered?  YES  NO  
 Is the equipment to be leased replacing any existing equipment?  YES  NO  
 If YES, how long has the existing equipment been in use?  
 1-3 years  4-5 years  6-7 years  7+ years

Why is the existing equipment being replaced? \_\_\_\_\_  
\_\_\_\_\_

What will be done with the replaced equipment?  
\_\_\_\_\_

2. What grade levels, locations and departments will utilize the equipment to be leased?  
 K-4  University  Social Sciences  
 5-6  Math  Computer Lab  
 7-8  Science  Classroom: \_\_\_\_\_  
 9-12  Language Arts  Other: \_\_\_\_\_

Who will be the principal users of the equipment? *(Total of all users below equal 100%.)*  
 Students: \_\_\_\_\_%  Classified Faculty: \_\_\_\_\_%  Other: \_\_\_\_\_%  
 Certified Faculty: \_\_\_\_\_%  Administrative: \_\_\_\_\_%  Other: \_\_\_\_\_%

What applications will the equipment be used for and what benefits will the equipment provide? *(Please be detailed.)* \_\_\_\_\_  
\_\_\_\_\_

*(Use additional pages if necessary.)*

3. What is/are the sources of funding for repayment of the lease?  
 General Fund  Other Fund: \_\_\_\_\_  
 Grant Revenue (detail type of grant): \_\_\_\_\_  Other: \_\_\_\_\_

Are the funds for the payment(s) due in the first fiscal year of the lease appropriated and encumbered in the District's approved budget?  YES  NO  
 If NO, why are the funds not appropriated and encumbered in an approved budget?  
 \_\_\_\_\_

4. Has the District's governing Board approved entering into the lease?  YES  NO  
 If YES, please provide a copy of Board Minutes or Resolution.  
 If NO, why is a Board approval not required, or when will the Board approve entering into the lease? \_\_\_\_\_

5. Has the School District ever non-appropriated funds?  YES  NO  
 If YES, please provide details regarding any non-appropriation: \_\_\_\_\_  
 \_\_\_\_\_

Completed By: \_\_\_\_\_ Completed By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

The following 8038 G or GC Form is a SAMPLE only.

The actual 8038G or GC will be completed and sent to you for your signature after closing, with instructions to return the original to us at your earliest convenience.

This is being done in this manner to comply with Internal Revenue Service regulations.

Thank you.

**Information Return for Tax-Exempt Governmental Obligations**

▶ Under Internal Revenue Code section 149(e)  
 ▶ See separate instructions.  
 Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

**Part I Reporting Authority** If Amended Return, check here

1 Issuer's name \_\_\_\_\_ 2 Issuer's employer identification number (EIN) \_\_\_\_\_

3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) \_\_\_\_\_ 3b Telephone number of other person shown on 3a \_\_\_\_\_

4 Number and street (or P.O. box if mail is not delivered to street address) \_\_\_\_\_ Room/suite \_\_\_\_\_ 5 Report number (For IRS Use Only) \_\_\_\_\_ 3 \_\_\_\_\_

6 City, town, or post office, state, and ZIP code \_\_\_\_\_ 7 Date of issue \_\_\_\_\_

8 Name of issue \_\_\_\_\_ 9 CUSIP number \_\_\_\_\_

10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) \_\_\_\_\_ 10b Telephone number of officer or other employee shown on 10a \_\_\_\_\_

**Part II Type of Issue (enter the issue price).** See the instructions and attach schedule.

11	Education	11	XXXXXX
12	Health and hospital	12	XXXXXX
13	Transportation	13	XXXXXX
14	Public safety	14	XXXXXX
15	Environment (including sewage bonds)	15	XXXXXX
16	Housing	16	XXXXXX
17	Utilities	17	XXXXXX
18	Other. Describe ▶	18	XXXXXX

19 If obligations are TANs or RANs, check only box 19a   
 If obligations are BANs, check only box 19b   
 20 If obligations are in the form of a lease or installment sale, check box

**Part III Description of Obligations.** Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	XXXXXX	\$ XXXXXX	\$ XXXXXX	XXXXXX years	XXXXXX %

**Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)**

22	Proceeds used for accrued interest	22	XXXXXX
23	Issue price of entire issue (enter amount from line 21, column (b))	23	XXXXXX
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	XXXXXX
25	Proceeds used for credit enhancement	25	XXXXXX
26	Proceeds allocated to reasonably required reserve or replacement fund	26	XXXXXX
27	Proceeds used to currently refund prior issues	27	XXXXXX
28	Proceeds used to advance refund prior issues	28	XXXXXX
29	Total (add lines 24 through 28)	29	XXXXXX
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30	XXXXXX

**Part V Description of Refunded Bonds.** Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the bonds to be currently refunded ▶ XXXXXX years

32 Enter the remaining weighted average maturity of the bonds to be advance refunded ▶ XXXXXX years

33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY) ▶ XXXXXX

34 Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY) XXXXXX



# LEASE PAYMENT INSTRUCTIONS

LESSEE NAME: \_\_\_\_\_

TAX ID#: \_\_\_\_\_

SHIP TO ADDRESS: \_\_\_\_\_

PRIMARY DELIVERY CONTACT NAME: \_\_\_\_\_

PRIMARY DELIVERY CONTACT PHONE NUMBER/EMAIL: \_\_\_\_\_

SECONDARY DELIVERY CONTACT NAME: \_\_\_\_\_

SECONDARY DELIVERY CONTACT PHONE NUMBER/EMAIL: \_\_\_\_\_

DIGITAL PRODUCT DELIVERY CONTACT(IF APPLICABLE) NAME/EMAIL: \_\_\_\_\_

INVOICE MAILING PHYSICAL ADDRESS: \_\_\_\_\_

WOULD YOU LIKE YOUR INVOICES SENT ELECTRONICALLY?  YES  NO

IF YES PLEASE PROVIDE EMAIL ADDRESS: \_\_\_\_\_

Mail Invoices to the attention of: \_\_\_\_\_

Phone ( ) \_\_\_\_\_

Fax ( ) \_\_\_\_\_

Approval of Invoices required by: \_\_\_\_\_

Phone ( ) \_\_\_\_\_

Fax ( ) \_\_\_\_\_

Email: \_\_\_\_\_

Accounts Payable Contact: \_\_\_\_\_

Phone ( ) \_\_\_\_\_

Fax ( ) \_\_\_\_\_

Email: \_\_\_\_\_

Processing time for Invoices: \_\_\_\_\_ Approval: \_\_\_\_\_ Checks: \_\_\_\_\_

Do you have a Purchase Order Number that you would like included on the invoice? No \_\_\_ Yes \_\_\_ PO# \_\_\_\_\_

Do your Purchase order numbers change annually? No \_\_\_ Yes \_\_\_ Processing time for new purchase orders: \_\_\_\_\_

SIGNATURE: X \_\_\_\_\_

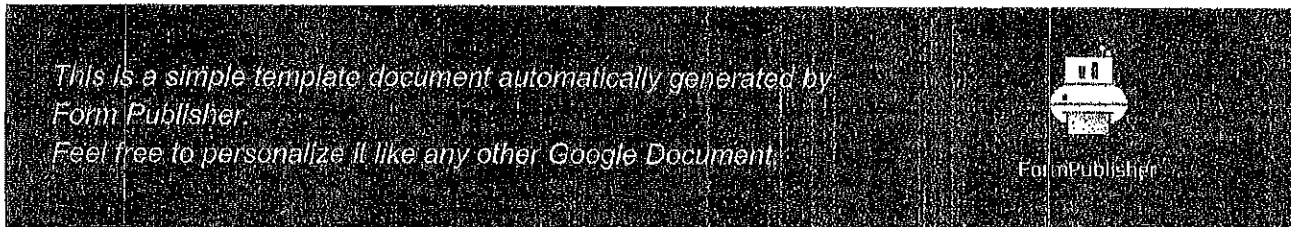
NAME / TITLE: X \_\_\_\_\_

DATE: X \_\_\_\_\_

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## Form Publisher Template

12/18/2020



### Questions list:

:

Name Of Requester: William Vitulli  
 Department: ESACA  
 Building: TLC  
 What service or item are you requesting?: Elementary Student Licenses  
 Why are you requesting the service or item?: Continue courses through the Spring for Elementary students with Edgenuity.  
 Suggested Replacement:: n/a  
 Please complete an independent Cost Analysis. (Pre-determine costs prior to contacting a vendor.):  
 Cost Estimate: If over \$5,000, were three (3) quotes obtained? If yes, Please list the vendor's information and quoted amount.: No. We are continuing with the current educational platform we have.  
 What is the total cost of the purchase?: \$64,400.00  
 Procurement Method:: Invoice  
 Was this purchase budgeted?: No  
 Which Fund will be charged?: 50  
 What account will be charged?: 10-1110-650-986-00-900-000-000-8741  
 Selection of winning proposal, Was the lowest price selected? If not, please explain why and the process of selecting the vendor.: We will continue using Edgenuity as the educational platform for the ESACA program through the 2020/2021 school year.  
 Any additional information you would like to provide.:



<b>Bill To</b> East Stroudsburg Area SD 50 Vine Street  East Stroudsburg, PA 18301-2199	<b>Requisition 20212731-00 FY 2021</b>  <b>Acct No:</b> 10-1110-650-986-00-900-000-000-8741 <b>Review:</b> Buyer: <b>Status: Released</b>
--	---

<b>Vendor</b> EDGENUITY INC. 8860 E. CHAPARRAL RD.  SCOTTSDALE, AZ 85250	<b>Ship To</b> JT Lambert Int.- BLENDED SCHOO 2000 Milford Road  East Stroudsburg, PA 18301
--	---

Date Ordered	Vendor Number	Date Required	Ship Via	Terms	Department
12/18/20	004577				Blended school

LN Description / Account	Qty	Unit Price	Net Price
001 FT ELEMENTARY STUDENT LICENSE (CONTENT ONLY) 1 SCHOOL YEAR (ALL 2020 - SPRING 2021, UP TO SIX COURSES; NOT REUSABLE) IS OVEREDGE USAGE DECEMBER 2020 - (K 5 ALL 2020) INV 792887	1.00 EACH	64400.00000	64400.00

1 10-1110-650-986-00-900-000-000-8741 64400.00

Ship To  
 JT Lambert Int.- BLENDED SCHOO  
 2000 Milford Road  
 East Stroudsburg, PA 18301

Requisition Link Requisition Total 64400.00

\*\*\*\*\* General Ledger Summary Section \*\*\*\*\*

Account	Amount	Remaining Budget
10-1110-650-986-00-900-000-000-8741	64400.00	-85800.00
Regular	ESSER Supplies Tech	

\*\*\*\*\* Approval/Conversion Info \*\*\*\*\*

Activity	Date	Clerk	Comment
Approved	12/18/20	Renee Stevens	
Approved	12/18/20	William Vitulli	Auto approved by: renee-steven
Queued	12/18/20	Angela Byrne	Auto approved by: renee-steven
Pending		Deana Morabito	Auto approved by: renee-steven

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Bill To  
 East Stroudsburg Area SD  
 50 Vine Street

East Stroudsburg, PA  
 18301-2199

Requisition 20212731-00 FY 2021

Acct No:  
 10-1110-650-986-00-900-000-000-8741

Review:  
 Buyer:  
 Status: Released

Page 2

Vendor  
 EDGENUITY INC.  
 8860 E. CHAPARRAL RD.

SCOTTSDALE, AZ 85250

Ship To  
 JT Lambert Int.- BLENDED SCHOO  
 2000 Milford Road

East Stroudsburg, PA 18301

Date Ordered	Vendor Number	Date Required	Ship Via	Terms	Department
12/18/20	1004577				Blended school

LN	Description / Account	Qty	Unit Price	Net Price
Pending	Diane Kelly			Auto approved by: renee-steven
Pending	Jeanne Wescott			Auto approved by: renee-steven
Pending	Diane Kelly			Auto approved by: renee-steven
Pending	Thomas McIntyre			Auto approved by: renee-steven
Pending	Marisela Horton			Auto approved by: renee-steven





# Invoice

8860 E. Chaparral Road  
Suite 100  
Scottsdale AZ 85250  
877-725-4257 x1037

Date 12/16/2020  
Invoice # 792887  
Account # 87299  
PO # 21000914\_Overage  
Terms Net 30  
Due Date 1/15/2021

**Bill To**  
East Stroudsburg Area School Distr...  
Business Office Attn: A/P  
50 Vine Street  
East Stroudsburg PA 18301  
United States

**Ship To**  
Blended School - JT Lambert Inter...  
2000 Millford Road  
East Stroudsburg PA 18301  
United States

Description	Quantity	Unit Price	Total Price	Tax Rate
FT Elementary Student License (Content only) - One School Year (Fall 2020 - Spring 2021, up to 6 courses, not reusable) IS Overage Usage - December 2020 - (K5 Fall 2020)	322		64,400.00	0.0%

<b>Subtotal</b>	64,400.00
<b>Shipping Cost (USPS Media Mail)</b>	0.00
<b>Total</b>	64,400.00
<b>Amount Due</b>	\$64,400.00

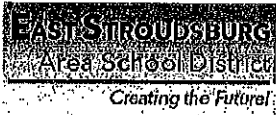
**PLEASE NOTE THAT OUR PAYMENT REMIT ADDRESS HAS CHANGED:**  
EDGENUITY INC  
DEPT LA 24581  
PASADENA CA 91185-4561

**Wire and ACH Instructions:**

Account Name: Edgenuity Inc.  
Account Number: 3301364536  
Routing/ABA Number: 121140399  
SWIFT #: SVBKUS6S  
Bank Name: Silicon Valley Bank  
3003 Tasman Drive  
Santa Clara CA 95054

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V.I.B.A



Scott Ihle <scott-ihle@esasd.net>

**Form 611**

1 message

Google Forms <forms-receipts-noreply@google.com>  
To: scott-ihle@esasd.net

Wed, Dec 23, 2020 at 9:54 AM

Thanks for filling out Form 611

Here's what we got from you:

Edit response

**Form 611**

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

Your email address ([scott-ihle@esasd.net](mailto:scott-ihle@esasd.net)) was recorded when you submitted this form.

**FORM 611**

**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
Procurement Form

Name Of Requester \*

Scott Ihle

Department \*

Facilities

99

Building \*

District

What service or item are you requesting? \*

Portable Ariel Platform Lift

Why are you requesting the service or item? \*

Mobility to transport/Safety

Suggested Replacement: \*

N/A

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

\$10,500.00

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

Action Lift - \$10,078.19

Industrial Products - \$10,543.07

Grainger - \$12,00.00

What is the total cost of the purchase? \*

\$10,078.19

100

Procurement Method: \*

- Quote
- Request for Proposal (RFP)
- Bid
- Other: \_\_\_\_\_

Was this purchase budgeted? \*

Yes ▼

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

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

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

Pennsylvania \_\_\_\_\_

101

Which Fund will be charged? \*

10

What account will be charged? \*

10-752-000-00-000-008-000-0000

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.

Create your own Google Form

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V.I.B.1

Landis Carrier  
1 Memco Drive  
Pittston, PA 18643  
570-592-2325  
landis.carrier@actionliftinc.com

**TO:** East Stroudsburg Area School Districe  
50 Vine St  
E. Stroudsburg, PA 18301  
**Attention :** Matthew Hirsch  
**Date :** 12/21/2020  
**Quotation :** LC 00914  
**F.O.B. Point:** FOB : Delivered  
**Delivery:** 7-Weeks



Action Lift is pleased to submit the following quotation for your consideration

(1) Genie AWP-30S - Genie® AWP®-30S Super Series aerial work platforms are an industry favorite due to their ease of use, convenience and flexibility. Quick, one-person setup and simple operation — ideal for use in rental, light-duty construction and maintenance applications.

Max Working Height 35 ft 6 in  
Capacity 350 lb  
Stowed Height 6ft 6 in  
Machine Width 2 ft 5 in  
Weight 777 lb  
Battey and Built In Charger Included



**Total Price** \$ 10,078.19\*

\*Price Includes all delivery and prep.

Subject to acceptance by buyer and seller within 30 days from the date hereof and only in accordance with Action Lift terms and conditions listed on [actionliftinc.com](http://actionliftinc.com)

Landis Carrier

FOB : Delivered

Above prices are subject to all state and local taxes. Quoted lease rates are subject to customer credit approval and pending rate at time of delivery. All orders are subject to acceptance by Action Lift Inc., Action Lift Equipment Terms are Net 10 Days from Date of Installation

Thank You. We hope we can be of service to you.

East Stroudsburg Area S.d

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

103

V.I.B.2



Customer service - 800.249.3339

Need help? Help center

Find us - view store locations

Follow us & get updates:

Enter Search Keyword

Q

Quick Order

Log in/Register

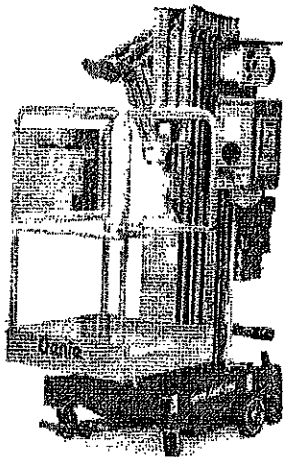
MY ACCOUNT

SUBSCRIPTION

Shop categories

Home > Ladders / Lifts / Scaffolding  
Work Platform 30' - DC Powered

Personal Lifts > Aerial Work Platforms > Genie Aerial Work Platforms > Genie AWP-30S Aerial Standard Base



### GENIE AWP-30S AERIAL STANDARD BASE WORK PLATFORM 30' - DC POWERED

Product Code: AWP-30S-DC

Be the first to review this product

Estimated to Ship: 02/16/21 - 02/20/21

Calculate Shipping Rate

Qty: 1

91428560

\$10,543.07

Add to list Compare

Buy Now

#### DESCRIPTION

DESCRIPTION

Genie AWP 30S Series aerial work platforms are an industry favorite due to the ease of use, convenience and flexibility. Their lightweight design, maneuverability and durable design make them a great option for a wide variety of aerial lift duty construction and maintenance applications. The lift system is the most rugged in the industry, constructed

VI.8.3

**GRAINGER**  
FLEXIBLE SOLUTIONS

Catalog Find A Branch KeepStock Help 1-800-GRAINGER

Matt Hirsch | Acct: #0096634618

All Products

Enter keyword, name, model or part #



Bulk Order

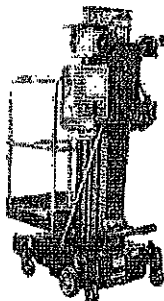
My Account



Business Recovery: Products and solutions to help your business move forward. Get Started

Product Categories Material Handling Aerials, Ladders, Platforms & Scaffolding Personnel Lifts, Guardfencing and Accessories Personnel Lifts

Cart Print



High-capacity lift



Help us improve our Product Images

GENIE

### Portable Aerial Lift, OAL 53", 35ft.H, AC

Part # 38K206  
UNSPSC # 24101604

Mfr. Model # AWP-10S AC  
Catalog Page # 1032

Country of Origin: USA. Country of Origin is subject to change.

Aerial Work Platform AWP™ Series features user-friendly controls with auxiliary platform lowering. Designed with durable, exclusive Genie® meet system and rocker base system for easy maneuvering around and over obstacles. Small outrigger allows for positioning close. [View More](#)

Compare this product

Your Price

\$12,000.00

This item requires special shipping; additional charges may apply.

Qty

1

Add to Cart

Add Extended Protection Plan for \$2,960.53 / each  
[Plan Details & Exclusions](#)

Setup And Reorder

Shipping

Pickup

Availability

Ships from supplier. Expected to arrive by end of Feb, 2021.

Slide in 100% | Photo

105



# Form 611

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

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

FORM **611**

**EAST STROUDSBURG AREA SCHOOL DISTRICT**

**Procurement Form**

Name Of Requester \*

daryle miller

Department \*

grounds

Building \*

jtl

What service or item are you requesting? \*

kifco b 140 water wheel

106

Why are you requesting the service or item? \*

irragation

Suggested Replacement: \*

new

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

15532.80

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

site one landscape supply 15.532,80

What is the total cost of the purchase? \*

15532.80

107

Procurement Method: \*

Quote

Request for Proposal (RFP)

Bid

Other: \_\_\_\_\_

Was this purchase budgeted? \*

Yes ▼

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

Yes

Pennsylvania State Contract

COSTARS

Keystone Purchasing Network

PEPPM National Contract Program (Technology Bidding and Purchasing)

US Communities

NO

108

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

no

Which Fund will be charged? \*

10

What account will be charged? \*

grounds

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

lowest price selected

Any additional information you would like to provide.

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

Google Forms

109

Bid

V.I.E.1



Stranger Together

Bethlehem PA #529  
 4217 Fritch Dr  
 Bethlehem, PA 18020-9413  
 W: (610)866-8665

Bill To:

East Stroudsburg Area School Dist (#1095146)  
 50 Vine St  
 East Stroudsburg, PA 18301-2150  
 W: (570)856-4284

Ship To:

East Stroudsburg Area School Dist (#1095146)  
 50 Vine St  
 East Stroudsburg, PA 18301-2150  
 W: (570)856-4284

Created	Quote#	Due Date	Expected Award Date	Expiration Date
10/14/2020	4826172	10/14/2020	10/14/2020	12/31/2020

Printed	Job Name	Job Description	Job Start Date
11/12/2020 12:21:44	Kifco Water Reels		10/14/2020

Line	Item #	Item Desc	Qty	Unit Price	Extended Price
7	B140 Kommet Gun 9hp boost				
8	51314000KIT	Bellows 14 x 350ft + Twlmax + Decal Kit	1	9,390.390	9,390.39
9	50006822	9HP Honda Booster Pump (Fits Chassis models: B3, T4, T5, AA, & ST3)	1	2,961.760	2,961.76
10	50308580	Kit: 6/9Hp Booster Mount Wrb3C Kifco	1	1,244.410	1,244.41
42	3" supply hose 50' sectio				
43	51800610	Kifco supply hose 3" x 50' Male NPT camlock x female camlock white jacket	4	414.908	1,659.63
44	Adapters needed from Fire	Up hill to Kifco in field:			
45	3025-D-ALNST	3" F-CAM X 2.5" FNST	1	125.923	125.92
46	030-14032-848I	2 in. FQC x 3 in. MQC Alum	1	69.462	69.46
47	030-14024-832	1 1/2" FQC X 2" MQC 1520-DA-AL	1	81.231	81.23

Total Price: \$ 15,532.80

Quoted price is for material only. Applicable sales tax will be charged when invoiced. All product and pricing information is based on the latest information available and is subject to change without notice or obligation. Local tax may differ based on locations and local codes.

V.I.E.L



1183 W Genesee St Rd Phone: 315-374-3020  
Auburn, NY 13201

Quotation: ESHS12920

To:  
East Stroudsburg Area School Dist  
(#1095146) 50 Vine St East Stroudsburg,  
PA 18301-2150 W: (570)656-4284

Quantity	Description	Unit Price	Total
1	B140 w/ Komet twin Max		\$9740.00
1	9Hp Booster w/ Mt Kit		\$4000.00
1	3" F CAMX 2.5" FNST		\$134.00
1	2 In. FQC x 3 in. MQC Alum		\$85.00
1	1 1/2" FQC X 2" MQC 1520-		\$125.00
4	supply hose 3" x 50' Male		\$1750.00
<b>Sub Total</b>			<b>\$15,834.00</b>
<b>Freight</b>			<b>\$450.00</b>
<b>Total</b>			<b>\$16,284.00</b>

Thank you Dan

101



**Resolution Requesting Permission to Participate in the  
Chester County School Districts' Joint Purchasing Board  
Apple Computer Hardware, Software, Supplies, and Miscellaneous Items Bid**

**Whereas**, The General Assembly of the Commonwealth of Pennsylvania has enacted an Act known as the "Intergovernmental Cooperation Act", Act 177 of July 1996 (53 Pa CS 2301-2315), and

**Whereas**, Act 177 of 1996 permits local governments to purchase materials, supplies, and equipment from purchase contracts of other political subdivisions,

**Be it resolved**, that \_\_\_\_\_ ("we") hereby requests authorization to participate in the Apple Computer purchasing contract of the Chester County School Districts' Joint Purchasing Board, subject to the following:

1. We agree to be bound by such terms and conditions as the Chester County School Districts' Joint Purchasing Board may prescribe.
2. We agree that we will be responsible for payment directly to the awarded vendor.

Enacted into a Resolution this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**Attest:**  
(Seal)

\_\_\_\_\_  
(Political Subdivision)

\_\_\_\_\_  
(County)

\_\_\_\_\_  
(Assistant) Secretary

By: \_\_\_\_\_  
(Signature)

Title: \_\_\_\_\_

**Certification:**

The undersigned hereby certifies that the foregoing resolution was duly adopted by the \_\_\_\_\_ of \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_.

Date: \_\_\_\_\_

\_\_\_\_\_  
Secretary/Assistant Secretary

**Mail original, certified resolution to:**  
Director of Purchasing  
Chester County School Districts' Joint Purchasing Board  
c/o Chester County Intermediate Unit  
455 Boot Road  
Downingtown, PA 19335



# East Stroudsburg Area SD, PA



## JOURNAL INQUIRY

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK	ACCOUNT	OBJECT PROJ REF1 REF2 REF3	LINE DESCRIPTION	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2020 06 7 BUA 12/03/2019 12/03/2019 e1em/sec ebony-williams				I	N	Hist	2020				

1	10110120	640	ew	e1 to scc							
	10-1110-640-000-10-000-004-000-0600-										
2	10110130	640	ew	e1 to scc					9,223.72		
	10-1110-640-000-30-000-004-000-0600-										

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK	ACCOUNT	OBJECT PROJ REF1 REF2 REF3	LINE DESCRIPTION	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2020 06 28 BUA 12/05/2019 12/05/2019 Fest paul-bakner				I	N	Hist	2020				

1	10001330	432	E1em	PMEA							
	10-1110-432-000-10-211-125-000-0000-										
2	10001330	810	E1em	PMEA					108.00		
	10-1110-810-000-10-211-125-000-0000-										
3	10002060	432	E1em	PMEA							
	10-1110-432-000-10-215-125-000-0000-										
4	10002060	810	E1em	PMEA					81.00		
	10-1110-810-000-10-215-125-000-0000-										

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER JOURNAL SRC EFF DATE ENT DATE JNL DESC CLERK	ACCOUNT	OBJECT PROJ REF1 REF2 REF3	LINE DESCRIPTION	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
2020 06 31 BUA 12/05/2019 12/05/2019 repair rebecca-lopez				I	N	Hist	2020				

1	10011050	330									
	10-2620-330-000-30-820-008-000-0000-										
2	10260100	411							1,500.00		
	10-2620-411-000-00-059-008-000-0000-										
3	10010660	431									
	10-2620-431-000-10-212-008-000-0000-										
4	10010780	431							2,000.00		
	10-2620-431-000-10-215-008-000-0000-										
5	10010920	431									
	10-2620-431-000-20-518-008-000-0000-										

# East Stroudsburg Area SD, PA



## JOURNAL INQUIRY

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	12/05/2019	12/05/2019	repair	rebecca-lopez	I	N	Hist	2020	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
6	10260100	431						repair	1,000.00		
	10-2620-431-000-00-059-008-000-0000-							Sewer Plant Rep&MaintBldgs			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	12/05/2019	12/05/2019	supplies	rebecca-lopez	I	N	Hist	2020	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010510	431						supplies		30,000.00	
	10-2620-431-000-00-000-008-000-0000-							District OperBldg Rep&MaintBld			
2	10010510	610						supplies	30,000.00		
	10-2620-610-000-00-000-008-000-0000-							District OperBldg GenSup			
3	10011050	432						supplies		10,000.00	
	10-2620-432-000-30-820-008-000-0000-							OperBldg Vehiclsvsc&Maintwater			
4	10011050	610						supplies	10,000.00		
	10-2620-610-000-30-820-008-000-0000-							EHS OperBldg GenSup			
5	10010920	431						supplies		10,000.00	
	10-2620-431-000-20-518-008-000-0000-							LIS OperBldg Rep&MaintBldg			
6	10011000	431						supplies	10,000.00		
	10-2620-431-000-30-819-008-000-0000-							EHN OperBldg Rep&MaintBldgs			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	12/06/2019	12/06/2019	BAND FEST	marisela-horton	I	N	Hist	2020	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10001700	432						BAND FEST		108.00	
	10-1110-432-000-10-213-125-000-0000-							JMHInstrMusicRep&MaintEq			
2	10001700	810						BAND FEST	108.00		
	10-1110-810-000-10-213-125-000-0000-							JMH Instr.Musisc Dues&Fees			

\*\* JOURNAL TOTAL 0.00 0.00

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# East Stroudsburg Area SD, PA



## JOURNAL INQUIRY

YEAR	PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	42 BUA	12/06/2019	12/06/2019	transfer	david-lantz-iii	I	N	Hist	2020	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10003470	640	DL			transfer		transfer for music		100.00	
2	10013070	610	DL			transfer		EHSVocalBooks/period	100.00		
	10-3210-610-000-30-820-121-000-0000-							EHSVocalStudentActgen Sup			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR	PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	103 BUA	12/10/2019	12/10/2019	SUPPLIES	rebecca-lopez	I	N	Hist	2020	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10011000	431						SUPPLIES		12,000.00	
2	10011000	610						EHN OperBldg Rep&MaintBldgs	12,000.00		
	10-2620-610-000-30-819-008-000-0000-							EHN OperBldg Gensup			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR	PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	104 BUA	12/10/2019	12/10/2019	REPAIRS	rebecca-lopez	I	N	Hist	2020	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010930	610						REPAIRS		2,000.00	
2	10010930	431						LIS Custodial Gensup	2,000.00		
	10-2620-610-000-20-518-024-000-0000-							LIS Custodial Rep&MaintBldgs			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR	PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	106 BUA	12/10/2019	12/10/2019	transfer	david-lantz-iii	I	N	Hist	2020	

LN	ORG	ACCOUNT	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	DEBIT	CREDIT	OB
1	10010930	610						REPAIRS		2,000.00	
2	10010930	431						LIS Custodial Gensup	2,000.00		
	10-2620-431-000-20-518-024-000-0000-							LIS Custodial Rep&MaintBldgs			

\*\* JOURNAL TOTAL 0.00 0.00

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# East Stroudsburg Area SD, PA



## JOURNAL INQUIRY

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
2020	06	106 BUA	12/10/2019	transfer	david-lantz-iii	10003470 610	DL transfer		
2020	06	107 BUA	12/10/2019	transfer	david-lantz-iii	10-1110-610-000-30-820-121-000-0000-	DL transfer		
2020	06	1003470 581				10-1110-581-000-30-820-121-000-0000-	DL transfer		
2020	06	10-1110-581-000-30-820-121-000-0000-						1.80	1.80

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10003470	610					DL transfer			
2	10-1110-610-000-30-820-121-000-0000-						DL transfer			
2	10003470	581					DL transfer			
2	10-1110-581-000-30-820-121-000-0000-						DL transfer			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
2020	06	107 BUA	12/10/2019	transfer	david-lantz-iii	10003470 610	DL transfer		
2020	06	1003470 550				10-1110-610-000-30-820-121-000-0000-	DL transfer		
2020	06	10-3210-550-000-30-820-121-000-0000-						111.00	111.00

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10003470	610					DL transfer			
2	10-1110-610-000-30-820-121-000-0000-						DL transfer			
2	10013070	550					DL transfer			
2	10-3210-550-000-30-820-121-000-0000-						DL transfer			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
2020	06	118 BUA	12/11/2019	Proj.Bulb	stabi	10009330 550	Project Bulbs for extra's		
2020	06	1009330 610				10-2380-610-000-10-213-000-0000-	Project Bulbs for extra's		
2020	06	10-2380-610-000-10-213-000-0000-						200.00	200.00

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10009330	550					TB			
2	10-2380-610-000-10-213-000-0000-						TB			
2	10009330	610					TB			
2	10-2380-610-000-10-213-000-0000-						TB			

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
2020	06	253 BUA	12/16/2019	Fees	paul-bakner	10003470 610	JMHPrincipalGen Sup		
2020	06	1003470 581				10-1110-581-000-30-820-121-000-0000-	JMHPrincipalGen Sup		
2020	06	10-1110-581-000-30-820-121-000-0000-						200.00	200.00

\*\* JOURNAL TOTAL 0.00 0.00

LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	ACCOUNT	LINE DESCRIPTION	DEBIT	CREDIT OB
1	10003470	610					DL transfer			
2	10-1110-610-000-30-820-121-000-0000-						DL transfer			
2	10003470	581					DL transfer			
2	10-1110-581-000-30-820-121-000-0000-						DL transfer			

# East Stroudsburg Area SD, PA

## JOURNAL INQUIRY



YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	DEBIT	CREDIT	OB
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	H1ST	2020				
ACCOUNT												
1	10012970	626										
	10-3210-626-000-30-819-125-000-0000-	Band	Festival									
2	10003180	810								177.00		177.00
	10-1110-810-000-30-819-125-000-0000-	Band	Festival									
3	10003180	650										
	10-1110-650-000-30-819-125-000-0000-	Band	Festival									
4	10003180	810								258.00		258.00
	10-1110-810-000-30-819-125-000-0000-	Band	Festival									
** JOURNAL TOTAL 0.00 0.00												
ACCOUNT												
1	10140030	322										
	10-1442-322-000-00-000-025-000-0000-	dk	tran to561									
2	10006100	561								25,000.00		25,000.00
	10-1442-561-000-30-000-025-000-0000-	dk	tran to561									
** JOURNAL TOTAL 0.00 0.00												
ACCOUNT												
1	10010430	761										
	10-2515-761-000-00-000-005-000-0000-	FORECA MH										
2	10010430	650								4,635.00		4,635.00
	10-2515-650-000-00-000-005-000-0000-	FORECA MH										
** JOURNAL TOTAL 0.00 0.00												

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# East Stroudsburg Area SD, PA



## JOURNAL INQUIRY

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	333 BUA	12/19/2019	Chester Iuktomarice-haraIdsen	1	I	N	Hist	2020	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	ACCOUNT DESCRIPTION	DEBIT	CREDIT OB

1	10005690	567								
										15,000.00
2	10005330	563							15,000.00	
										15,000.00

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	381 BUA	12/20/2019	PVSD	kiomarice-haraIdsen	1	N	Hist	2020	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	ACCOUNT DESCRIPTION	DEBIT	CREDIT OB

1	10003020	561								
										31,000.00
2	10003020	561							31,000.00	
										31,000.00

\*\* JOURNAL TOTAL 0.00 0.00

YEAR PER	JOURNAL SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2020	06	388 BUA	12/31/2019	travel	adjkira-hoIdsen	1	N	Hist	2020	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION	ACCOUNT DESCRIPTION	DEBIT	CREDIT OB

1	10009630	581								
										150.00
2	10008310	580							150.00	
										150.00

\*\* JOURNAL TOTAL 0.00 0.00

\*\* GRAND TOTAL 0.00 0.00

17 journals printed

\*\* END OF REPORT - Generated by Diane Kelly \*\*

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# East Stroudsburg Area School District

## \* Date Range 11/13/20 through 12/11/20

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
1159	11/13/2020	AMERICAN RED CROSS	LG course supplies	\$ 69.96
1160	11/13/2020	FIREPLACE INC.	SMORE ONLINE SERVICES	\$ 79.00
1161	11/13/2020	VOCABULARY.COM	Title III Subscription renewal	\$ 48.00
1162	12/03/2020	PCARD VENDOR	DISTRICT LANYARDS ORDERED BY HR	\$ 159.20
1163	12/03/2020	COOPER ELECTRIC SUPPLY CO.	friedman open po SEPTEMBER STATEMENT	\$ 341.12
1164	12/03/2020	CRAMER'S HOME CENTER	MAINTENANCE SUPPLIES FOR DISTRICT WIDE REPAIRS	\$ 11,924.34
1165	12/03/2020	FLOCCABULARY	SUPPLIES -MAINTENANCE, GROUNDS & CUSTODIANS	\$ 1,773.03
1166	12/03/2020	GIMKIT, INC	Title III Grant - Floccabulary	\$ 120.00
1167	12/03/2020	HAJOCA CORPORATION	Gimkit Pro subscription- annua C MATHIESEN	\$ 59.88
1168	12/03/2020	MAKE MUSIC, INC	Gimkit Pro subscription- annua D CLOWARD	\$ 59.88
			hajoca open po	\$ 742.25
			HS SOUTH Smartmusic Accounts	\$ 1,080.00
			JT Lambert Smartmusic Educator Subscription	\$ 3,880.00
			Smart Music - Melodie Champ	\$ 1,187.20
			Smart Music - Rose Perkins	\$ 763.20
			Smart Music Renewal - Bakner	\$ 1,840.00
1169	12/03/2020	PCARD VENDOR	ZONE OF REGULATIONS FULL DAY WEBINAR - S JONES	\$ 190.00
1170	12/03/2020	SOUTH PAW ENTERPRISE, INC.	HSN Sensory Room Swing	\$ 925.68
1171	12/03/2020	WASTE MANAGEMENT	SEPTEMBER DISTRICT WIDE WASTE PICKUP	\$ 11,012.68
1172	12/03/2020	ZOOM VIDEOS COMMUNICATIONS, INC	Zoom - #INV49424975	\$ 63.56
1173	12/03/2020	PCARD VENDOR	HS NORTH FCS SUPPLIES - A BRIGGS	\$ 339.56
1174	12/03/2020	MIGNOSIS SUPER FOOD	HS NORTH FCS SUPPLIES - J CURRY	\$ 198.45
250716	11/19/2020	A WIZ CORP.	TO PAY INVOICES FOR 2020-2021	\$ 190.00
250717	11/19/2020	ACUITY SPECIALTY PRODUCTS, INC.	ZEP Inv. # 9005524935	\$ 197.98
250718	11/19/2020	BATTERY WAREHOUSE	hss batteries	\$ 95.04
250719	11/19/2020	BUCKET FILLERS, INC	SWPB Supplies for Teachers	\$ 472.99
250720	11/19/2020	BUSHKILL EMERGENCY CORPS	NORTH FOOTBALL AMBULANCE COVER	\$ 770.00
250721	11/19/2020	CHERYL KUTZMAN	Open PO for Cheryl Kutzman CONTRACT DRIVER	\$ 949.34
250722	11/19/2020	CINTAS CORPORATION #101	OPEN ORDER FOR FIRST AID CABIN	\$ 25.26
250723	11/19/2020	CLAUDE S. CYPHERS, INC.	CYPHERS TRUCK OPEN ORDER FOR P	\$ 34.35

# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 201223

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT
3970 DOLLAR TREE	1175	P	12/23/20	50-3100-610-000-000-000-0000	Supplies -Non Food	58.00
VENDOR TOTALS			.00 YTD INVOICED	2,925.46 YTD PAID		58.00
3760 GIANT 6093	1176	P	12/23/20	50-3100-631-000-000-000-0000	Food Purchases	19.96
VENDOR TOTALS			.00 YTD INVOICED	85.31 YTD PAID		19.96
2040 KEYCO DISTRIBUTORS INC.	1179	P	12/23/20	50-3100-610-000-000-000-0000	Supplies -Non Food	62.95
VENDOR TOTALS			.00 YTD INVOICED	5,102.45 YTD PAID		62.95
2521 PAS80	1180	P	12/23/20	10-2515-810-000-000-005-000-0000	BusinessofficeDues&Fees	50.00
VENDOR TOTALS			410.90 YTD INVOICED	2,386.50 YTD PAID		50.00
9999 PCARD VENDOR	1177	P	12/23/20	50-3100-610-000-000-000-0000	Supplies -Non Food	9.99
VENDOR TOTALS	1178	P	12/23/20	50-3100-610-000-000-000-0000	Supplies -Non Food	9.99
			.00 YTD INVOICED	5,784.23 YTD PAID		19.98
REPORT TOTALS						210.89
TOTAL PRINTED CHECKS					COUNT	AMOUNT
					6	210.89

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# East Stroudsburg Area School District

## \* Date Range 12/12/20 through 12/17/20

### Listing of Bills

Check Number	Date	Vendor Name	Invoice Description	Check Amount
251049	12/16/2020	MELODY SEVERUD	Open PO for Melody Severud CONTRACT DRIVER	\$ 2,046.15
251050	12/16/2020	MIGUEL DEJESUS	Open PO for Miguel Dejesus CONTRACT DRIVER	\$ 1,578.90
251051	12/16/2020	TAIWO AFOLABI	Open PO for Taiwo Afolabi CONTRACT DRIVER	\$ 1,503.30
<b>Grand Total</b>				<b>\$ 2,552,507.17</b>

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 201218

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT
1290 UGI CENTRAL	251052	P	12/18/20	10-2620-621-000-10-213-000-000-0000	JMH Natural Gas	974.26
	251052	P	12/18/20	10-2620-621-000-30-820-000-000-0000	EHS Natural Gas	781.84
					TOTAL FOR	1,756.10
	251053	P	12/18/20	10-2620-621-000-10-212-000-000-0000	ESE Natural Gas	1,080.06
	251053	P	12/18/20	10-2620-621-000-20-517-000-000-0000	JTL Natural Gas	2,195.70
	251053	P	12/18/20	10-2620-621-000-30-820-000-000-0000	EHS Natural Gas	4,256.06
VENDOR TOTALS			.00 YTD INVOICED	81,330.14 YTD PAID		9,287.92
1350 COMMONWEALTH OF PA	251054	P	12/18/20	10-2620-330-000-00-000-008-000-0000	OperBldg otherProfsvc	336.65
VENDOR TOTALS			265.00 YTD INVOICED	11,562.07 YTD PAID		336.65
1454 DIRECT ENERGY BUSINESS	251055	P	12/18/20	10-2620-621-000-10-213-000-000-0000	JMH Natural Gas	904.73
	251055	P	12/18/20	10-2620-621-000-30-820-000-000-0000	EHS Natural Gas	699.23
VENDOR TOTALS			.00 YTD INVOICED	5,524.00 YTD PAID		1,603.96
REPORT TOTALS						11,228.53
TOTAL PRINTED CHECKS						11,228.53

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 201222

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT
6354 3P LEARNING INC	251056	P	12/22/20	10-1110-650-000-10-212-110-000-0000	ESERegularSupplies Tech	604.50
VENDOR TOTALS			.00 YTD INVOICED	604.50 YTD PAID		604.50
2186 MARIA FRASCELLA	251058	P	12/22/20	10-2720-513-000-00-000-007-000-0000	Transp,cont.Driver,District	2,988.60
VENDOR TOTALS			.00 YTD INVOICED	10,153.04 YTD PAID		2,988.60
2690 PSFCA	251057	P	12/22/20	10-3250-810-000-30-819-550-000-5071	EHNFootballDues&Fees	125.00
VENDOR TOTALS	251057	P	12/22/20	10-3250-810-000-30-820-550-000-5071	EHSFootballDues&Fees	125.00
			.00 YTD INVOICED	250.00 YTD PAID		250.00
				REPORT TOTALS		3,843.10
				TOTAL PRINTED CHECKS	COUNT	AMOUNT
					3	3,843.10

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT
1019 ABC TROPHY STROUDSBURG, LLC	251059	P 01/07/21	10-2310-610-000-000-001-000-0000	School Board Gen Sup	30.00
VENDOR TOTALS			83.89 YTD INVOICED		30.00
6787 ABE ABSTRACT	251060	P 01/07/21	10-6111-000-000-000-000-6006	Real Estate Tax Lehman	100.00
VENDOR TOTALS			100.00 YTD PAID		100.00
1063 ALL AMERICAN SPORTS CORP.	251061	P 01/07/21	10-3250-415-000-30-820-550-000-5071	EHSFootballLaundrydryClean	1,149.50
VENDOR TOTALS			10,198.48 YTD PAID		1,149.50
1070 AMAZON	251062	P 01/07/21	10-2844-650-000-000-006-0600	Initiative Techsupplies Tec	190.00
VENDOR TOTALS			59,984.43 YTD PAID		190.00
6782 APEX MORTGAGE	251063	P 01/07/21	10-6111-000-000-000-000-6006	Real Estate Tax Lehman	450.00
VENDOR TOTALS			450.00 YTD PAID		450.00
6784 AVENUE 365 LENDER SERVICES	251064	P 01/07/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	325.73
VENDOR TOTALS			325.73 YTD PAID		325.73
6780 BLUE DASHER PROPERTIES, LLC	251065	P 01/07/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	228.21
VENDOR TOTALS			228.21 YTD PAID		228.21
1202 BOLLINGER LAW FIRM, LLC	251066	P 01/07/21	10-2350-330-002-00-000-000-0000	LegalLaborgreivence	1,170.00
VENDOR TOTALS			5,062.50 YTD PAID		1,170.00
5396 BRIAN BADDICK	251067	P 01/07/21	10-2271-240-000-30-000-000-0000	TuitionReimb	4,766.00
VENDOR TOTALS			9,772.59 YTD PAID		4,766.00
6778 BRUCE & GAIL DEL TURCO	251068	P 01/07/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	345.92
VENDOR TOTALS			345.92 YTD PAID		345.92
6702 CAPSTONE SETTLEMENT					

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID
VENDOR TOTALS				Real Estate Tax MS	249.78
6786 CHESCO SETTLEMENT SERVICES	251069	P 01/07/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	249.78
VENDOR TOTALS				321.19 YTD PAID	
1315 CHESTER COUNTY INTERMEDIATE UNIT	251070	P 01/07/21	10-6111-000-000-000-000-6006	Real Estate Tax Lehman	15.70
VENDOR TOTALS				15.70 YTD PAID	15.70
1323 CINTAS CORPORATION #101	251071	P 01/07/21	10-1225-322-000-000-025-000-0000	IU Speech & Language Suppo	86.30
VENDOR TOTALS				48,592.28 YTD PAID	86.30
1330 CLAUDE S. CYPHERS, INC.	251072	P 01/07/21	10-2620-449-000-10-211-024-000-0000	Oper Distrwide Other Renta	103.32
VENDOR TOTALS				62,565.67 YTD PAID	3,001.15
1340 COLONIAL INTERMEDIATE UNIT 20	251073	P 01/07/21	10-2620-433-000-000-008-000-0000	Oper Bldg Repr/Maint Serv. Veh	274.90
VENDOR TOTALS				3,778.11 YTD PAID	274.90
5228 COMMERCIAL REFRIGERATION OF HARRISBURG, INC	251074	P 01/07/21	10-1442-322-000-000-025-000-0000	IU Alternative Education P	8,155.19
VENDOR TOTALS				2,871,701.68 YTD PAID	8,155.19
5512 CORELOGIC CENTRALIZED REFUNDS	251075	P 01/07/21	10-3250-762-000-30-819-550-000-5000	EHN Athletic RepEq-\$2,500	6,218.00
VENDOR TOTALS				6,218.00 YTD PAID	6,218.00
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VENDOR TOTALS				93,128.02 YTD PAID	17,351.38

# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION		
6561 CRITICAL SYSTEM, LLC	251080	P	01/07/21	10-2620-610-000-10-211-008-000-0000	RES OperBldg Gensup	243.53	
	251080	P	01/07/21	10-2620-610-000-30-819-008-000-0000	EHN OperBldg Gensup	22.00	
VENDOR TOTALS			1,168.00	YTD INVOICED	2,665.53	YTD PAID	265.53
1446 D'HUY ENGINEERING, INC.	251081	P	01/07/21	10-2620-330-000-00-000-008-000-0000	OperBldg otherProfsvc	2,000.00	
VENDOR TOTALS			.00	YTD INVOICED	294,358.83	YTD PAID	2,000.00
1465 DM SUPPLY SOURCE, LLC	251082	P	01/07/21	10-2620-610-000-30-820-008-000-0000	EHS OperBldg Gensup	371.17	
VENDOR TOTALS			838.12	YTD INVOICED	33,196.79	YTD PAID	371.17
1512 E.S.E.A.	251083	P	01/07/21	10-0462-046-000-00-000-000-000-0109	ESEA Dues	29,656.40	
VENDOR TOTALS			.00	YTD INVOICED	206,801.22	YTD PAID	29,656.40
1520 EAST STROUDSBURG	251084	P	01/07/21	10-0462-046-000-00-000-000-000-0110	School Service Person Dues	7,243.68	
VENDOR TOTALS			.00	YTD INVOICED	82,162.38	YTD PAID	7,243.68
4431 EASTBAY INC.	251085	P	01/07/21	10-3250-610-000-20-517-550-000-5011	JTL B-Basketball Gen Sup	550.00	
	251085	P	01/07/21	10-3250-610-000-30-820-550-000-5011	EHS B-Basketball Gen Sup	590.00	
	251085	P	01/07/21	10-3250-610-986-00-000-550-000-8741	ESSER Athletics Gen Sup	1,479.75	
VENDOR TOTALS			272.04	YTD INVOICED	71,965.04	YTD PAID	2,619.75
1544 ECOLAB INC.	251086	P	01/07/21	50-3100-610-000-00-000-000-0000	Supplies -Non Food	627.30	
VENDOR TOTALS			.00	YTD INVOICED	2,471.70	YTD PAID	627.30
1546 ED FOUNDATION OF ES/GENERAL FUND	251087	P	01/07/21	10-0462-046-000-00-000-000-000-0115	Education Foundation Deduc	28.00	
VENDOR TOTALS			.00	YTD INVOICED	420.00	YTD PAID	28.00
4577 EDGEJUTTY INC.	251088	P	01/07/21	10-1110-650-000-00-000-004-000-0000	Curr,writeDist.Supplies Te	5,800.00	
	251088	P	01/07/21	10-1110-650-987-00-000-000-000-8747	Supplies Tech	14,100.00	
VENDOR TOTALS			.00	YTD INVOICED	207,675.00	YTD PAID	19,900.00
1567 EKON-O-PAC LLC	251089	P	01/07/21	50-3100-610-000-00-000-000-0000	Supplies -Non Food	5,880.00	

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID
VENDOR TOTALS						16,446.00
3626 EUGENE & SONIA DALTON	251090	P	01/07/21	10-6111-000-00-000-000-000-6006	Real Estate Tax Lehman	197.12
VENDOR TOTALS						197.12
6776 EVA GUZMAN	251091	P	01/07/21	10-6111-000-00-000-000-000-6005	Real Estate Tax Esboro	40.14
VENDOR TOTALS						40.14
1659 FASTENAL COMPANY	251092	P	01/07/21	10-2740-432-000-00-000-000-0000	Busgarage, Repr/Maint. Equip	134.73
VENDOR TOTALS						134.73
1686 FOLLETT SCHOOL SOLUTIONS, INC.	251093	P	01/07/21	10-2250-640-000-00-000-155-000-0000	RegularBooks/Period	1,455.38
VENDOR TOTALS						1,455.38
6396 FORECAST 5 ANALYTICS	251094	P	01/07/21	00-0000-010-000-00-000-000-0000	AP Cash - TREASURY FUND	4,635.00
VENDOR TOTALS						4,635.00
6777 GERALD HARTMAN HR	251095	P	01/07/21	10-6111-000-00-000-000-000-6009	Real Estate Tax MS	3,724.85
VENDOR TOTALS						3,724.85
6637 MATTHEW S UPP	251096	P	01/07/21	10-1110-610-000-20-517-110-000-0000	JTLRegularGen Sup	99.90
VENDOR TOTALS						99.90
3500 GRACESNOTES LLC	251097	P	01/07/21	10-1110-610-000-20-518-121-000-0000	LISVocalGen Sup	270.00
VENDOR TOTALS						270.00
1794 HAB-DLT	251098	P	01/07/21	10-0462-046-000-00-000-000-000-0114	Miscellaneous Deduct	438.99
VENDOR TOTALS						438.99
3702 HEATHER A PIPERATO	251099	P	01/07/21	10-2260-240-000-30-000-004-000-0000	Instr&Curr DevTuitionReimb	921.00

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHK NO	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT
VENDOR TOTALS					921.00
6791 HEATHER KINTZ					
			6,003.96	YTD PAID	921.00
VENDOR TOTALS					14.37
1844 HILLTOP SALES & SERVICE					
			14.37	YTD PAID	14.37
VENDOR TOTALS					742.89
4956 IDENTIMETRICS					
			3,218.78	YTD PAID	742.89
VENDOR TOTALS					2,920.00
1872 INTEGRAONE					
			2,920.00	YTD PAID	2,920.00
VENDOR TOTALS					293.21
6746 INTELITEK, INC					
			1,795.00	JMHRegularGen Sup	293.21
			3,607.50	EHSLibraryGen Sup	1,795.00
			2,323.58	ITEC SvcsSupplea Tech	3,607.50
			8,019.29	Intiative Techsupplies Tec	2,323.58
VENDOR TOTALS					3,960.00
1884 IRONTON GLOBALB LLC					
			3,960.00	YTD PAID	3,960.00
VENDOR TOTALS					1,051.52
6774 JAMES WHALEN					
			1,051.52	ITEC Communications	1,051.52
VENDOR TOTALS					1,679.28
6783 JOHN HORTON					
			1,679.28	Real Estate Tax ESboro	1,679.28
VENDOR TOTALS					1,019.17
6785 JOSE DERAS					
			1,019.17	YTD PAID	1,019.17
VENDOR TOTALS					1.69
1884 IRONTON GLOBALB LLC					
			1.69	YTD PAID	1.69

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# East Stroudsburg Area SD, PA

## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION		
6084 JOTTAN, INC	251109	P	01/07/21	32-4600-450-000-30-819-000-000-3036	EHN Roof Re pConstrsvcs	304,220.48	
VENDOR TOTALS				.00 YTD INVOICED	2,705,850.87 YTD PAID	304,220.48	
2026 KATHRYN P. TAYLOR	251110	P	01/07/21	10-6111-000-000-000-000-000-6009	Real] Estate Tax MS	26.03	
VENDOR TOTALS				.00 YTD INVOICED	26.03 YTD PAID	26.03	
2040 KEYCO DISTRIBUTORS INC.	251111	P	01/07/21	50-3100-631-000-000-000-000-0000	Food Purchases	923.49	
VENDOR TOTALS				.00 YTD INVOICED	5,102.45 YTD PAID	923.49	
6555 LEHIGH VALLEY FLOOR COVERING, LLC	251112	P	01/07/21	32-4600-762-000-20-517-000-000-3073	JTL Rep CarpetingRepEq>\$2,	10,716.00	
VENDOR TOTALS				.00 YTD INVOICED	485,224.50 YTD PAID	10,716.00	
6718 LERETA	251113	P	01/07/21	10-6111-000-000-000-000-000-6014	Real Estate Tax price	3,678.30	
VENDOR TOTALS				.00 YTD INVOICED	18,198.71 YTD PAID	3,678.30	
5771 LYMAN & ASH	251114	P	01/07/21	10-2350-330-002-00-000-000-000-0000	LegalLaborGreivence	9,402.22	
VENDOR TOTALS				.00 YTD INVOICED	92,019.72 YTD PAID	9,402.22	
2241 MAZZITTI & SULLIVAN EAP SERVICES	251115	P	01/07/21	10-2515-330-000-00-000-000-000-0000	BusinessofficeotherProf sv	5,350.50	
VENDOR TOTALS				5,350.50 YTD INVOICED	16,051.50 YTD PAID	5,350.50	
6788 MIRANDA VITELIA	251116	P	01/07/21	10-6111-000-000-000-000-000-6006	Real Estate Tax Lehman	12.37	
VENDOR TOTALS				.00 YTD INVOICED	12.37 YTD PAID	12.37	
6222 NERSIDA RIVERA	251117	P	01/07/21	10-6111-000-000-000-000-000-6006	Real Estate Tax Lehman	6.37	
VENDOR TOTALS				.00 YTD INVOICED	6.37 YTD PAID	6.37	
5071 NATIONAL SCIENCE TEACHERS ASSOCIATION	251118	P	01/07/21	10-2271-360-000-30-819-180-000-0000	EHNscienceTraining&develop	97.00	
VENDOR TOTALS				.00 YTD INVOICED	97.00 YTD PAID	97.00	
2469 NYSCSPC (NEW YORK STATE CHILD SUPPORT							

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID
VENDOR TOTALS	251119	P	01/07/21	10-0462-046-000-00-000-000-0114	Miscellaneous Deduct	193.50
6790 PATRICIA MCNAMARA				.00 YTD INVOICED		193.50
VENDOR TOTALS	251120	P	01/07/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	527.80
6779 PENNSYLVANIA AMERICAN WATER CO				.00 YTD INVOICED		527.80
VENDOR TOTALS	251121	P	01/07/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	12,109.98
2576 PENTELEDATA				.00 YTD INVOICED		12,109.98
VENDOR TOTALS	251122	P	01/07/21	10-2844-538-000-00-000-006-000-0000	ITEC Communications	4,170.00
2578 PERIPOLE BERGERALT INC.				3,582.94 YTD INVOICED		4,170.00
VENDOR TOTALS	251123	P	01/07/21	10-1110-610-000-10-216-121-000-0000	SMIVocalGen Sup	561.60
2647 POCONO MOUNTAIN DAIRIES				.00 YTD INVOICED		561.60
VENDOR TOTALS	251124	P	01/07/21	50-3100-632-000-00-000-000-0000	Milk Purchases	18,503.64
2651 POCONO PROFOODS				.00 YTD INVOICED		18,503.64
VENDOR TOTALS	251125	P	01/07/21	50-3100-610-000-00-000-000-0000	Supplies -Non Food	1,945.38
2668 PRAXAIR DISTRIBUTION MID-ATLANTIC				251125 P 01/07/21 50-3100-631-000-00-000-000-0000	Food Purchases	10,346.12
VENDOR TOTALS	251126	P	01/07/21	10-2620-610-000-20-518-024-000-0000	LIS Custodial GenSup	12,291.50
6792 PROMIMENT SETTLEMENT SERVICES				.00 YTD INVOICED		86.25
VENDOR TOTALS	251127	P	01/07/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	86.25
2693 PYRAMID SCHOOL PRODUCTS				.00 YTD INVOICED		70.32
VENDOR TOTALS	251128	P	01/07/21	10-2620-610-000-10-211-024-000-0000	BES Custodial Gen Sup	70.32
2702 QUILL CORPORATION				.00 YTD INVOICED		808.25
VENDOR TOTALS				4,096.34 YTD PAID		808.25

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	
VENDOR TOTALS	251129	P	01/07/21	10-2515-610-000-000-000-0005-000-0000	BusinessOfficeGenSupply	277.15
5779 RAY E. LENHART				987.21 YTD INVOICED	6,504.34 YTD PAID	277.15
VENDOR TOTALS	251130	P	01/07/21	10-2271-240-000-30-000-000-0000	TuitionReimb	4,716.00
2731 REINHART FOOD SERVICE				.00 YTD INVOICED	9,432.00 YTD PAID	4,716.00
VENDOR TOTALS	251131	P	01/07/21	50-3100-610-000-00-000-000-0000	Supplies -Non Food	243.64
	251131	P	01/07/21	50-3100-631-000-00-000-000-0000	Food Purchases	13,595.39
VENDOR TOTALS				.00 YTD INVOICED	65,932.63 YTD PAID	13,839.03
5704 RESILITE SPORTS PRODUCTS, INC						
VENDOR TOTALS	251132	P	01/07/21	10-1231-610-891-10-214-310-000-9891	ACCESS - Gen Sup	1,055.91
				.00 YTD INVOICED	22,614.78 YTD PAID	1,055.91
3517 ROCKLAND BAKERY						
VENDOR TOTALS	251133	P	01/07/21	50-3100-631-000-00-000-000-0000	Food Purchases	2,867.97
				.00 YTD INVOICED	20,030.81 YTD PAID	2,867.97
2901 SCHOOL HEALTH CORPORATION						
VENDOR TOTALS	251134	P	01/07/21	10-2420-610-000-30-820-602-000-0000	EHSMedicalsvsGen Sup	145.95
				178.49 YTD INVOICED	1,457.78 YTD PAID	145.95
6775 SHARON VALLE						
VENDOR TOTALS	251135	P	01/07/21	10-6111-000-000-00-000-000-6005	Real Estate Tax ESboro	192.70
				.00 YTD INVOICED	192.70 YTD PAID	192.70
6789 SHELLY SEWELL						
VENDOR TOTALS	251136	P	01/07/21	10-6111-000-000-00-000-000-6009	Real Estate Tax MS	467.95
				.00 YTD INVOICED	467.95 YTD PAID	467.95
2942 SHINETIME AUTO WASH						
VENDOR TOTALS	251137	P	01/07/21	10-2660-433-000-00-000-091-000-0000	Security Rep&MaintVeh	24.00
				.00 YTD INVOICED	76.00 YTD PAID	24.00
6781 SIDIA BURKE						
VENDOR TOTALS	251138	P	01/07/21	10-6111-000-000-00-000-000-6014	Real Estate Tax Price	42.84
				.00 YTD INVOICED	42.84 YTD PAID	42.84
5315 SOUTH PAW ENTERPRISE, INC.						

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# East Stroudsburg Area SD, PA

## PAID CHECK RUN REPORT

CHECK RUN: 210107

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD INVOICED
VENDOR TOTALS						16,201.16	
3027 STROUDSBURG ELECTRIC MOTOR SERVICE	251139	P	01/07/21	10-1231-610-891-10-212-310-000-9891	ACCESS - Gen Sup		855.17
	251139	P	01/07/21	10-1241-610-891-10-212-310-000-9891	ACCESS - Gen Sup		854.13
VENDOR TOTALS						1,282.63	
3060 TALLEY PETROLEUM	251140	P	01/07/21	10-2620-610-000-000-008-000-0000	District operBldg gensup	6,776.62	
VENDOR TOTALS						1,282.63	
3104 THE EC/BCLS TRAINING CENTER	251141	P	01/07/21	10-2620-624-000-10-211-000-000-0000	BES Heating Oil		14,700.92
	251141	P	01/07/21	10-2620-624-000-10-214-000-000-0000	MSE Heating Oil		14,697.00
	251141	P	01/07/21	10-2620-624-000-20-518-000-000-0000	LIS Heating Oil		14,697.00
	251141	P	01/07/21	10-2620-624-000-30-819-000-000-0000	EHN Heating Oil		14,697.00
	251141	P	01/07/21	10-2740-624-000-00-000-007-000-0000	Busgarage, Oil		915.93
VENDOR TOTALS						181,905.06	59,707.85
3116 THE PACKAGING PLACE	251142	P	01/07/21	10-3250-810-000-30-819-550-000-5210	EHNathleticTrainersoues&Fe		5.00
VENDOR TOTALS						218.00	5.00
3181 TRANE U.S. INC.	251143	P	01/07/21	10-2620-531-000-00-000-008-000-0000	OperBldg Postage		38.25
	251143	P	01/07/21	10-3250-610-000-30-819-550-000-5000	EHNathleticseen Sup		68.77
VENDOR TOTALS						181.85	107.02
6412 VICKY DAILEY & STANLEY LABAR	251144	P	01/07/21	32-4600-330-000-30-819-000-000-3051	EHN HVAC Controls OtherPro		283,863.79
VENDOR TOTALS						412,460.34	283,863.79
6770 MARKO ROOFING COMPANY INC	251145	P	01/07/21	10-6111-000-000-00-000-000-0000-6009	Real Estate Tax MS		5.12
VENDOR TOTALS						5.12	5.12
3273 WEIS MARKET, INC.	251146	P	01/07/21	10-2620-431-000-10-212-008-000-0000	ESE OperBldg.Repr.&MaintB1		988.00
VENDOR TOTALS						988.00	988.00
VENDOR TOTALS						924.14	6.00
REPORT TOTALS						899,084.72	

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210114

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME CHECK NO. T CHK DATE GL ACCOUNT GL ACCOUNT DESCRIPTION

TOTAL PRINTED CHECKS COUNT AMOUNT  
89 899,084.72

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210114

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT	YTD INVOICED	YTD PAID
1009 A WIZ CORP.	251148	P	01/14/21	50-3100-432-000-00-000-000-0000	Maintenance & Repairs	694.80		694.80
VENDOR TOTALS				.00			5,723.80	
1035 ADVANCE AUTO PARTS	251149	P	01/14/21	10-2620-433-000-00-000-008-000-0000	OperBldgRepr/Maintserv.Veh	3.79		
	251149	P	01/14/21	10-2620-610-000-00-000-008-000-0000	District OperBldg Gensup	64.26		
	251149	P	01/14/21	10-2620-610-000-30-820-008-000-0000	EHS OperBldg Gensup	25.58		
	251149	P	01/14/21	10-2740-432-000-00-000-007-000-0000	Busgarage, Repr/Maint. Equip	590.26		
	251149	P	01/14/21	10-2630-610-000-00-000-013-000-0000	Grounds District Gen Sup	497.73		
VENDOR TOTALS				.00			7,401.41	
1070 AMAZON	251150	P	01/14/21	10-1110-640-000-30-900-055-000-0000	VARegularBooks/Period	1,181.62		
	251150	P	01/14/21	10-2844-650-000-00-000-006-000-0000	ITEC Supplies Tech	281.97		
	251150	P	01/14/21	10-2119-610-000-30-000-310-000-0000	SpecEdSpvGeneral Sup	-190.00		
	251150	P	01/14/21	10-2260-610-362-00-000-091-000-9173	Merit PCCD Gen Sup	143.33		
	251150	P	01/14/21	10-2660-610-363-00-000-000-000-9174	PCCD Competitive Gen Sup	1,401.25		
	251150	P	01/14/21	10-2844-650-000-00-000-006-000-0600	Intiative TechSupplies Tec	1,401.23		
VENDOR TOTALS				.00			59,984.43	
1114 APPLE INC.	251151	P	01/14/21	10-2844-650-000-00-000-005-000-0600	Intiative TechSupplies Tec	1,259.00		
	251152	P	01/14/21	10-0499-049-000-00-000-000-000-0160	Compensatory Ed 141328	1,048.00		
VENDOR TOTALS				146,774.22			293,724.81	
1125 ASPEN PEST SERVICES, LLC	251153	P	01/14/21	10-2620-460-000-10-211-024-000-0000	BESCustodialExterminations	60.50		
	251153	P	01/14/21	10-2620-460-000-10-212-024-000-0000	ESECustodialExterminations	105.15		
	251153	P	01/14/21	10-2620-460-000-10-213-024-000-0000	JMHOperBldgExterminations	89.45		
	251153	P	01/14/21	10-2620-460-000-10-214-024-000-0000	MSECustodialExterminations	121.95		
	251153	P	01/14/21	10-2620-460-000-10-215-024-000-0000	RESOperBldgExterminations	100.25		
	251153	P	01/14/21	10-2620-460-000-10-216-024-000-0000	SMIOperBldgExterminations	88.90		
	251153	P	01/14/21	10-2620-460-000-20-517-024-000-0000	JTLOperBldgExterminations	162.45		
	251153	P	01/14/21	10-2620-460-000-20-518-024-000-0000	LISCustodialExterminations	120.00		
	251153	P	01/14/21	10-2620-460-000-30-819-024-000-0000	EHNOperBldgExterminations	260.90		
	251153	P	01/14/21	10-2620-460-000-30-820-024-000-0000	EHSCustodialExterminations	210.45		
VENDOR TOTALS				.00			6,446.60	
1204 BOROUGH OF EAST STROUDSBURG	251154	P	01/14/21	10-2620-424-000-10-213-000-000-0000	JMH Water Sewage	620.51		
	251154	P	01/14/21	10-2620-424-000-30-820-000-000-0000	EHS Water/Sewage	4,093.27		
VENDOR TOTALS				.00			21,565.33	
1218 BROADHEAD CREEK REGIONAL AUTHORITY								

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

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VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	
1275 CARSON DELLOSA EDUCATION	251155	P	01/14/21	10-2620-431-000-10-212-008-000-0000	ESE OperBldg.Repr.&MaintBld	1,800.00	
	251155	P	01/14/21	10-2620-431-000-20-517-008-000-0000	JTL OperBldg Repr&MaintBld	1,000.00	
			.00	YTD INVOICED		2,800.00	
1285 CENGAGE LEARNING	251156	P	01/14/21	10-3310-610-412-10-213-000-000-9192	TLIJMHCommRecrGen Sup	394.68	
			.00	YTD INVOICED		394.68	
1315 CHESTER COUNTY INTERMEDIATE UNIT	251157	P	01/14/21	10-1360-650-000-30-819-130-000-0000	EHNBusinessesdSupplies Tech	484.00	
	251157	P	01/14/21	10-1360-650-000-30-820-130-000-0000	EHSBusinessesdSupplies Tech	1,729.58	
			17,977.62	YTD INVOICED		2,213.58	
1323 CINTAS CORPORATION #101	251158	P	01/14/21	10-1225-322-000-00-000-025-000-0000	IU Speech & Language Suppo	369.35	
			.00	YTD INVOICED		369.35	
1330 CLAUDE S. CYPHERS, INC.	251159	P	01/14/21	10-2620-449-000-10-211-024-000-0000	BESCustodialOtherRentals	168.09	
	251159	P	01/14/21	10-2620-449-000-10-212-024-000-0000	ESECustodialOtherRentals	246.69	
	251159	P	01/14/21	10-2620-449-000-10-213-024-000-0000	JMHOperBldgOtherRentals	324.20	
	251159	P	01/14/21	10-2620-449-000-10-214-024-000-0000	MSECustodialOtherRentals	397.16	
	251159	P	01/14/21	10-2620-449-000-10-215-024-000-0000	RESOperBldgOtherRentals	88.48	
	251159	P	01/14/21	10-2620-449-000-10-216-024-000-0000	SMIOperBldgOtherRentals	218.87	
	251159	P	01/14/21	10-2620-449-000-30-819-024-000-0000	EHNOperBldgOtherRentals	175.94	
				1,273.70	YTD INVOICED		1,619.43
	1446 D'HUY ENGINEERING, INC.	251160	P	01/14/21	10-2740-432-000-00-000-007-000-0000	BUSGarage, Repr/Maint.Equip	162.56
				140.48	YTD INVOICED		162.56
4162 DENISE S ROGERS	251161	P	01/14/21	10-2620-330-000-00-000-008-000-0000	OperBldg otherProfsvcs	2,000.00	
			.00	YTD INVOICED		2,000.00	
6582 DON KLEIN	251162	P	01/14/21	10-3250-581-000-30-820-550-000-5000	EHSAthleticsInDistrictTrvl	91.54	
			72.22	YTD INVOICED		91.54	
251163	P	01/14/21	10-2630-581-000-00-000-013-000-0000	Grounds, Dist.IndistrictTr	23.00		

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# East Stroudsburg Area SD, PA



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VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	66.81 YTD PAID	23.00
VENDOR TOTALS						66.81	23.00
1545 E-COMPLETE LLC	251164	P	01/14/21	10-1110-610-000-10-212-110-000-0000	ESERegularGen Sup		50.50
VENDOR TOTALS						50.50	50.50
1512 E.S.E.A.	251165	P	01/14/21	10-0462-046-000-000-000-000-0109	ESEA Dues		29,550.40
VENDOR TOTALS						206,801.22	29,550.40
1520 EAST STROUDSBURG	251166	P	01/14/21	10-0462-046-000-000-000-000-0110	School Service Person Dues		7,248.84
VENDOR TOTALS						82,162.38	7,248.84
4431 EASTBAY INC.	251167	P	01/14/21	10-3250-610-000-20-517-550-000-5201	JTLwrestlingGen Sup		729.00
VENDOR TOTALS						71,965.04	2,000.00
1546 ED FOUNDATION OF ES/GENERAL FUND	251168	P	01/14/21	10-0462-046-000-000-000-000-0115	Education Foundation Deduc		2,729.00
VENDOR TOTALS						420.00	28.00
1659 FASTENAL COMPANY	251169	P	01/14/21	10-2740-432-000-000-000-007-000-0000	BusGarage, Repr/Maint. Equip		28.00
VENDOR TOTALS						2,209.65	88.95
3620 FIVE STAR INTERNATIONAL LLC	251170	P	01/14/21	10-2740-432-000-000-000-007-000-0000	BusGarage, Repr/Maint. Equip		88.95
VENDOR TOTALS						7,488.05	776.31
1717 FRONTIER	251171	P	01/14/21	10-2844-538-000-000-000-006-000-0000	ITEC Communications		776.31
VENDOR TOTALS						12,235.60	1,288.00
4157 THE GOODYEAR TIRE & RUBBER COMPANY	251172	P	01/14/21	10-2740-432-000-000-000-007-000-0000	BusGarage, Repr/Maint. Equip		1,288.00
VENDOR TOTALS						20,572.16	1,861.58
1783 GREGORY GRAHAM PIANO SERVICE	251173	P	01/14/21	10-1110-432-000-30-820-121-000-0000	EHSvocalRep&MaintEq		1,861.58
VENDOR TOTALS							325.00

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# East Stroudsburg Area SD, PA

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VENDOR NAME	CHECK NO.	T-CHK	DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD INVOICED	YTD PAID
VENDOR TOTALS						.00	325.00
1794 HAB-DLT	251174	P	01/14/21	10-0462-046-000-000-000-0114	Miscellaneous Deduct	.00	325.00
VENDOR TOTALS						.00	564.47
3702 HEATHER A PIPERATO	251175	P	01/14/21	10-2834-580-000-000-004-000-0000	Curriculum Travel/Conf	.00	564.47
VENDOR TOTALS						4,741.00	157.04
1852 HOME DEPOT CREDIT SERVICES	251176	P	01/14/21	10-2620-610-000-000-008-000-0000	District OperBldg Gensup	.00	157.04
	251176	P	01/14/21	10-2630-610-000-000-013-000-0000	Grounds District Gen Sup	.00	2,005.90
VENDOR TOTALS						.00	251.08
5992 IMPERIAL BAG & PAPER CO, LLC	251177	P	01/14/21	10-2620-610-000-10-211-024-000-0000	BES Custodial Gen Sup	.00	2,256.98
VENDOR TOTALS						.00	130.00
1872 INTEGRAONE	251178	P	01/14/21	10-2844-610-986-000-000-006-000-8741	ESSER Tech Gen Sup	.00	130.00
	251178	P	01/14/21	10-2844-650-987-000-000-000-000-8747	ESSER Supplies Tech	.00	50,742.66
VENDOR TOTALS						166,987.03	43,301.34
1892 J.W. PEPPER & SONS-ACCT. #36-136400	251179	P	01/14/21	10-1110-610-000-10-214-125-000-0000	MSEInstrMusicGen Sup	.00	94,044.00
	251179	P	01/14/21	10-1110-610-000-20-517-125-000-0000	JTLInstrMusicGen Sup	.00	50.00
	251179	P	01/14/21	10-1110-610-000-30-820-125-000-0000	EHSInstrMusicGen Sup	.00	302.49
VENDOR TOTALS						.00	499.16
4943 JENNIFER ANDREWS	251180	P	01/14/21	10-3250-581-000-30-820-550-000-5000	EHSAthleticsIndistrictTrvl	.00	851.65
VENDOR TOTALS						.00	22.54
6537 JTL FIELD TR. REFUND- SPECIAL ACT. COVID-19	251181	P	01/14/21	29-6790-000-000-20-517-000-000-2917	JTLSPAOtherIncomeRevenue	.00	22.54
VENDOR TOTALS						.00	26.00
2004 MT LIBRARY SERVICES	251182	P	01/14/21	10-2250-640-000-00-000-155-000-0000	RegularBooks/Period	.00	26.00
VENDOR TOTALS						.00	3,504.72

# East Stroudsburg Area SD, PA

## PAID CHECK RUN REPORT

CHECK RUN: 210114

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME CHECK NO T CHK DATE GL ACCOUNT GL ACCOUNT DESCRIPTION

VENDOR TOTALS	.00 YTD INVOICED	6,561.62 YTD PAID	3,504.72
3736 K12 SYSTEMS			
251183 P 01/14/21 10-2380-580-000-30-820-000-000-0000			315.00
251183 P 01/14/21 10-2840-610-000-00-000-022-000-0000			400.00
VENDOR TOTALS	157,550.00 YTD INVOICED	158,915.00 YTD PAID	715.00
6772 KCR ELECTRIC, LLC			
251184 P 01/14/21 10-1500-330-986-00-000-000-8741			2,717.83
251184 P 01/14/21 10-1500-330-987-00-000-000-8745			182.64
251184 P 01/14/21 10-1500-330-987-00-000-000-8743			116.40
251184 P 01/14/21 10-1500-330-987-00-000-000-8747			433.13
VENDOR TOTALS	.00 YTD INVOICED	3,450.00 YTD PAID	3,450.00
6773 KEITH FRY INC			
251185 P 01/14/21 10-2720-348-000-00-000-007-000-0000			412.00
VENDOR TOTALS	.00 YTD INVOICED	412.00 YTD PAID	412.00
5239 ADOLPH KIEFER & ASSOCIATES, LLC			
251186 P 01/14/21 10-3250-610-000-30-820-550-000-5000			1,889.00
VENDOR TOTALS	.00 YTD INVOICED	2,620.00 YTD PAID	1,889.00
2073 LAURIE HUFF			
251187 P 01/14/21 10-0499-049-000-00-000-000-0148			2,311.53
VENDOR TOTALS	.00 YTD INVOICED	8,318.05 YTD PAID	2,311.53
2171 MANWALAMINK WATER COMPANY			
251188 P 01/14/21 10-2620-424-000-10-216-000-000-0000			273.96
VENDOR TOTALS	.00 YTD INVOICED	2,969.32 YTD PAID	273.96
2247 MCGRAW HILL EDUCATION			
251189 P 01/14/21 10-1190-610-412-10-212-000-000-9192			500.16
251189 P 01/14/21 10-1190-610-412-10-213-000-000-9192			65.46
251189 P 01/14/21 10-1190-610-412-10-214-000-000-9192			287.64
251189 P 01/14/21 10-1190-610-412-10-215-000-000-9192			210.35
251189 P 01/14/21 10-1190-610-412-10-216-000-000-9192			451.85
VENDOR TOTALS	.00 YTD INVOICED	175,295.53 YTD PAID	1,515.46
2255 MEIER SUPPLY CO., INC			
251190 P 01/14/21 10-2620-610-000-20-517-008-000-0000			113.80
VENDOR TOTALS	48.64 YTD INVOICED	63,195.83 YTD PAID	113.80

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

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TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL	ACCOUNT DESCRIPTION	YTD INVOICED	YTD PAID	AMOUNT
6552 MELISSA COLLEVECHTO	251191	P	01/14/21	50-3100-580-000-00-000-000-0000	Travel/Mileage	.00	341.48	169.57
VENDOR TOTALS						.00	341.48	169.57
2267 MET-ED	251192	P	01/14/21	10-2620-622-000-10-213-000-000-0000	JMH Electricity			5,471.49
	251192	P	01/14/21	10-2620-622-000-10-214-000-000-0000	MSE Electricity			4,615.68
	251192	P	01/14/21	10-2620-622-000-10-215-000-000-0000	RES Electricity			4,557.65
	251192	P	01/14/21	10-2620-622-000-10-216-000-000-0000	SMI Electricity			3,903.98
	251192	P	01/14/21	10-2620-622-000-20-517-000-000-0000	JTL Electricity			14,457.83
	251192	P	01/14/21	10-2620-622-000-30-820-000-000-0000	EHS Electricity			39,416.39
	251192	P	01/14/21	10-2740-422-000-00-000-007-000-0000	BUSGARAGE Electricity			216.87
	251192	P	01/14/21	50-3100-622-000-00-000-000-0000	Electricity			2,498.57
VENDOR TOTALS						45,246.07	520,527.61	75,138.46
2329 MODERN GAS SALES, INC	251193	P	01/14/21	10-2620-623-000-10-215-000-000-0000	RESBottledGas			3,774.00
VENDOR TOTALS						181.78	9,249.83	3,774.00
2333 MONROE CAREER AND TECHNICAL INSTITUTE	251194	P	01/14/21	10-1390-564-000-30-819-000-000-0000	EHNvo-TechOperating/Debt S			6,231.59
	251194	P	01/14/21	10-1390-564-000-30-820-000-000-0000	EHSvo-TechOperating/Debt S			6,231.59
	251195	P	01/14/21	10-1390-564-000-30-819-000-000-0000	TOTAL FOR 251194			12,463.18
	251195	P	01/14/21	10-1390-564-000-30-820-000-000-0000	EHNvo-TechOperating/Debt S			79,596.21
	251195	P	01/14/21	10-1390-564-000-30-820-000-000-0000	EHSvo-TechOperating/Debt S			79,596.21
VENDOR TOTALS						171,655.60	1,201,589.20	171,655.60
2340 MONROE COUNTY INFO. SERVICES	251196	P	01/14/21	10-2330-531-000-00-000-005-000-0000	TaxCollTaxtPostage			8,649.50
	251196	P	01/14/21	10-2330-550-000-00-000-005-000-0000	TaxCollPrint&bind			12,552.60
VENDOR TOTALS						.00	21,202.10	21,202.10
6546 MSE FIELD TRIP REFUNDS-SPECIAL ACT. COVTD-19	251197	P	01/14/21	29-6750-000-00-10-214-000-000-2914	MSE SPA SpecialEventRev			10.00
VENDOR TOTALS						.00	614.00	10.00
2427 NAZARETH MUSIC CENTER	251198	P	01/14/21	10-1110-432-000-20-517-125-000-0000	JTLInstrMusicRep&MaintEq			192.00
VENDOR TOTALS						.00	1,054.00	192.00
2469 NYSCSPC (NEW YORK STATE CHILD SUPPORT	251199	P	01/14/21	10-0462-046-000-00-000-000-000-0114	Miscellaneous Deduct			193.50

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210114

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD PAID
VENDOR TOTALS			.00 YTD INVOICED		1,677.00
3378 OFFICE TECHNOLOGY, LLC	251200 P	01/14/21	10-2844-610-000-00-000-006-000-0000	ITEC Gen Sup	128.00
	251200 P	01/14/21	10-2844-650-000-00-000-006-000-0600	Initiative TechSupplies Tec	450.00
VENDOR TOTALS			2,023.00 YTD INVOICED		578.00
2482 OTICON INC	251201 P	01/14/21	10-1241-650-891-30-819-310-000-9891	ACCESS - Supplies Tech	538.00
VENDOR TOTALS			.00 YTD INVOICED		538.00
2484 OVERDRIVE, INC.	251202 P	01/14/21	10-2250-640-000-00-000-155-000-0000	RegularBooks/Period	12.94
VENDOR TOTALS			3,600.00 YTD INVOICED		12.94
2486 P & S GARAGE	251203 P	01/14/21	10-2660-433-000-00-000-091-000-0000	Security Rep&MaintVeh	1,487.56
VENDOR TOTALS			.00 YTD INVOICED		1,487.56
6612 PEMCO	251204 P	01/14/21	10-1241-610-891-20-517-310-000-9891	ACCESS - Gen Sup	1,248.72
	251204 P	01/14/21	10-1241-610-891-20-518-310-000-9891	ACCESS - Gen Sup	1,248.76
	251204 P	01/14/21	10-1241-610-891-30-819-310-000-9891	ACCESS - Gen Sup	1,248.76
	251204 P	01/14/21	10-1241-610-891-30-820-310-000-9891	ACCESS - Gen Sup	1,248.76
VENDOR TOTALS			.00 YTD INVOICED		4,995.00
2652 POCONO RECORD	251205 P	01/14/21	10-2310-540-000-00-000-001-000-0000	School Board Advertising	421.92
VENDOR TOTALS			256.04 YTD INVOICED		421.92
6739 ROSE TREE MEDIA SD	251206 P	01/14/21	10-1233-568-000-30-000-025-000-0000	Autistic PRRI Tuition - Se	8,151.57
VENDOR TOTALS			.00 YTD INVOICED		8,151.57
2850 ROYAL SECURITY SERVICES INC.	251207 P	01/14/21	10-2660-330-000-00-000-091-000-0000	Security otherProfSvc	1,176.00
VENDOR TOTALS			.00 YTD INVOICED		1,176.00
2886 SAW SALES AND MACHINERY CO.	251208 P	01/14/21	10-1110-610-000-20-517-260-000-0000	JTLTechEdGen Sup	4,253.00

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# East Stroudsburg Area SD, PA

## PAID CHECK RUN REPORT

CHECK RUN: 210114

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID
VENDOR TOTALS						8,506.00
2899 SCHOOL FIX CATALOG	251209	P	01/14/21	10-1110-610-000-10-214-110-000-0000	MSERegularsrgen Sup	100.09
VENDOR TOTALS						100.09
5315 SOUTH PAW ENTERPRISE, INC.	251210	P	01/14/21	10-1231-610-891-10-211-310-000-9891	ACCESS - Gen Sup	855.17
	251210	P	01/14/21	10-1241-610-891-10-211-310-000-9891	ACCESS - Gen Sup	854.13
	251210	P	01/14/21	10-1211-610-891-10-214-310-000-9891	ACCESS - Gen Sup	609.20
	251210	P	01/14/21	10-1231-610-891-10-214-310-000-9891	ACCESS - Gen Sup	550.05
	251210	P	01/14/21	10-1241-610-891-10-214-310-000-9891	ACCESS - Gen Sup	550.05
	251210	P	01/14/21	10-1211-610-891-10-215-310-000-9891	ACCESS - Gen Sup	609.20
	251210	P	01/14/21	10-1231-610-891-10-215-310-000-9891	ACCESS - Gen Sup	550.05
VENDOR TOTALS						5,127.90
3012 STEVE SHANNON TIRE & AUTO CENTER	251211	P	01/14/21	10-2740-432-000-00-000-007-000-0000	BUSGarage, Repr/Maint. Equip	665.28
VENDOR TOTALS						665.28
4576 TABITHA BRADLEY	251212	P	01/14/21	10-2260-810-000-10-000-004-000-0000	Instr&CurrDevDues&Fees	23.00
VENDOR TOTALS						23.00
3182 TRANSFINDER CORPORATION	251213	P	01/14/21	10-2720-752-000-00-000-007-000-0000	TransportationNewEq>\$2,500	7,100.00
VENDOR TOTALS						7,100.00
5000 TYLER BUSINESS FORMS	251214	P	01/14/21	10-2515-610-000-00-000-005-000-0000	BusinessOfficegensupply	559.77
VENDOR TOTALS						559.77
3202 TYLER TECHNOLOGIES, INC.	251215	P	01/14/21	10-2836-360-000-00-000-005-000-0000	Business Office Train&Deve	5,040.00
VENDOR TOTALS						5,040.00
3224 VERIZON WIRELESS	251216	P	01/14/21	10-2844-538-000-00-000-006-000-0000	ITEC Communications	3,176.59
VENDOR TOTALS						3,176.59
3252 WALMART COMMUNITY/GEMB						

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210114

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT	
6762 WILK SOLUTIONS LLC	251217	P	01/14/21	10-1110-610-000-30-820-140-000-0000	EHSHealthPhysEdGen Sup	134.20	
	251217	P	01/14/21	10-1110-650-000-30-820-140-000-0000	EHSHealthPhysEdSupplies Te	301.65	
			.00	YTD INVOICED	4,514.50	YTD PAID	435.85
VENDOR TOTALS							973.50
6340 ZELENKOFKSKE AXELROD LLC	251218	P	01/14/21	10-3210-610-000-20-517-125-000-0000	JTLInstrMusicGen Sup	973.50	
	251219	P	01/14/21	10-2310-330-000-00-000-001-000-0000	School board otherProfsvcs	5,750.00	
			.00	YTD INVOICED	21,750.00	YTD PAID	5,750.00
VENDOR TOTALS							502,354.95

TOTAL PRINTED CHECKS 72 AMOUNT 502,354.95

\*\* END OF REPORT - Generated by Sonya Burch \*\*

148 CHECKS

11,226.53\*+  
 3,843.10 +  
 899,084.72 +  
 502,354.95 +  
 1,416,511.30\*  
 Total

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD INVOICED	YTD PAID	YTD INVOICED
1040 HUDL	251220	P	01/21/21	29-3250-610-000-30-819-000-000-5011	EHN B Basketball Gen Sup	350.00		350.00	
VENDOR TOTALS				900.00		7,048.00			
1070 AMAZON	251221	P	01/21/21	10-1110-610-000-10-212-110-000-0000	ESERegularGen Sup	26.88		26.88	
	251221	P	01/21/21	10-1110-610-000-20-517-260-000-0000	JITecheEdgen Sup	187.25		187.25	
	251221	P	01/21/21	10-1110-610-000-20-318-121-000-0000	LISVocalGen Sup	154.99		154.99	
	251221	P	01/21/21	10-3210-610-000-10-211-510-000-0000	BESStudentActivityGen Sup	67.97		67.97	
VENDOR TOTALS				.00		60,421.52		437.09	
6802 AMERICAN WATER	251222	P	01/21/21	10-6111-000-000-00-000-000-000-6016	Real Estate Tax Smithfield	46.44		46.44	
VENDOR TOTALS				.00		46.44		46.44	
6623 AT&T MOBILITY LLC	251223	P	01/21/21	10-2844-650-987-00-000-006-000-8745	CEEG supplies Tech	1,024.80		1,024.80	
VENDOR TOTALS				.00		2,531.96		1,024.80	
6813 BACK FENCE, LLC	251224	P	01/21/21	10-6111-000-000-00-000-000-6006	Real Estate Tax Lehman	55.78		55.78	
VENDOR TOTALS				.00		55.78		55.78	
1792 H.A. BERKHEIMER INC.	251225	P	01/21/21	10-2330-330-000-00-000-005-000-0000	TaxCollotherProfSvc	28.00		28.00	
VENDOR TOTALS				.00		623.94		28.00	
6817 BOYD COUNTERMAN JR	251226	P	01/21/21	10-2630-581-000-00-000-013-000-0000	Grounds, Dist.IndistrictTr	227.70		227.70	
VENDOR TOTALS				.00		227.70		227.70	
6767 BRIAN PHILIP BALMAGES	251227	P	01/21/21	10-3210-330-000-30-819-125-000-0000	EHNInstrMusicOtherProfSvc	200.00		200.00	
VENDOR TOTALS				.00		200.00		200.00	
4838 CARRIE A BURLEIN-PIITZ	251228	P	01/21/21	10-3310-610-412-10-211-000-000-9192	TLIBESCommRecrGen Sup	50.00		50.00	
VENDOR TOTALS				.00		75.00		50.00	
1290 UGI CENTRAL	251229	P	01/21/21	10-2620-621-000-10-212-000-000-0000	ESE Natural Gas	2,951.07		2,951.07	
	251229	P	01/21/21	10-2620-621-000-10-213-000-000-0000	JMH Natural Gas	1,291.25		1,291.25	

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT			
1300 CHAPMAN REFRIGERATION LLC	251229	P	01/21/21	10-2620-621-000-20-517-000-000-0000	JTL Natural Gas	4,703.96			
	251229	P	01/21/21	10-2620-621-000-30-820-000-000-0000	EHS Natural Gas	10,897.45			
					TOTAL FOR	19,843.73			
	251230	P	01/21/21	10-2620-621-000-10-212-000-000-0000	ESE Natural Gas	2,125.68			
	251230	P	01/21/21	10-2620-621-000-20-517-000-000-0000	JTL Natural Gas	3,704.31			
				EHS Natural Gas	7,105.40				
VENDOR TOTALS			.00	YTD INVOICED	114,109.26	YTD PAID	32,779.12		
6811 CHERIF SOUNAY	251231	P	01/21/21	50-3100-432-000-00-000-000-0000-0000	Maintenance & Repairs	186.68			
					5,707.95	YTD INVOICED	10,201.63	YTD PAID	186.68
6352 CHERYL YACUBOSKI	251232	P	01/21/21	10-6111-000-000-00-000-000-0000-6005	Real Estate Tax ESboro	579.16			
					.00	YTD INVOICED	579.16	YTD PAID	579.16
5929 CHRISTOPHER S. BROWN LAW OFFICES	251233	P	01/21/21	10-2140-581-000-00-000-603-000-0000	PsychologicalsrVndistrict	55.09			
					.00	YTD INVOICED	121.33	YTD PAID	55.09
1323 CINTAS CORPORATION #101	251234	P	01/21/21	10-2515-330-000-00-000-005-000-0000	BusinessofficeotherProf Sv	13,719.50			
					12,012.50	YTD INVOICED	50,357.14	YTD PAID	13,719.50
1328 CLASSROOM DIRECT/SCHOOL SPECIALTY INC.	251235	P	01/21/21	10-2660-432-000-30-820-091-000-0000	EHSsecurity Rep&maintEq	498.67			
	251235	P	01/21/21	10-2660-432-000-10-215-091-000-0000	RESecurity Rep&maintEq	118.67			
	251235	P	01/21/21	10-2660-432-000-10-214-091-000-0000	MSESecurity Rep&maintEq	148.96			
					1,273.70	YTD INVOICED	63,331.97	YTD PAID	766.30
1330 CLAUDE S. CYPHERS, INC.	251236	P	01/21/21	10-1110-610-000-10-212-110-000-0000	ESERegularGen Sup	288.00			
	251236	P	01/21/21	10-1110-610-000-10-213-110-000-0000	JMHRegularGen Sup	52.76			
	251236	P	01/21/21	10-1110-610-000-20-518-110-000-0000	LISRegularGen Sup	95.98			
	251236	P	01/21/21	10-1110-610-000-30-820-180-000-0000	EHSscienceGen Sup	94.92			
	251236	P	01/21/21	10-2120-610-000-30-820-601-000-0000	EHSguidanceGen Sup	25.49			
VENDOR TOTALS			.00	YTD INVOICED	96,333.15	YTD PAID	807.24		
1330 CLAUDE S. CYPHERS, INC.	251237	P	01/21/21	10-2620-610-000-30-820-008-000-0000	EHS OperBldg GenSup	9.64			
	251237	P	01/21/21	10-2740-432-000-00-000-007-000-0000	Busgarage, Repr/Maint.Equip	143.90			

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME: 1340 COLONIAL INTERMEDIATE UNIT 20 CHECK NO: 140.48 DATE: 01/21/21 GL ACCOUNT DESCRIPTION: 3,931.65 YTD PAID 153.54

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD INVOICED	YTD PAID
1340 COLONIAL INTERMEDIATE UNIT 20					140.48	3,931.65
251238 P	01/21/21	10-1290-322-000-00-000-025-000-0000		IU Special Programs Other		48,653.65
251238 P	01/21/21	10-1442-322-000-00-000-025-000-0000		IU Alternative Education P		93,912.11
251239 P	01/21/21	10-1211-322-000-30-000-025-000-0000		TOTAL FOR 251238		142,565.76
251239 P	01/21/21	10-1221-322-000-00-000-025-000-0000		IU Life Skills Support Pub		9,945.65
251239 P	01/21/21	10-1224-322-000-00-000-025-000-0000		IU Hearing Imp Instr. Supp		16,986.25
251239 P	01/21/21	10-1225-322-000-00-000-025-000-0000		IU Blind or Visually Impai		8,023.72
251239 P	01/21/21	10-1231-322-000-00-000-025-000-0000		IU Speech & Language Suppo		64,278.54
251239 P	01/21/21	10-1233-322-000-10-000-025-000-0000		IU Emotional support - Pub		58,729.50
251239 P	01/21/21	10-1233-322-000-30-000-025-000-0000		IU Autistic Support		54,203.62
251239 P	01/21/21	10-1260-322-000-00-000-025-000-0000		IU Autistic Support		33,486.27
251239 P	01/21/21	10-1244-322-000-00-000-025-000-0000		IU Physical Support		41,752.25
251239 P	01/21/21	10-1244-322-000-00-000-025-000-0000		IU Psychotherapy Services		14,314.21
251239 P	01/21/21	10-1241-322-000-00-000-025-000-0000		IU Learning Support Public		60.37
251239 P	01/21/21	10-1270-322-000-00-000-025-000-0000		IU Mult-Handicapped Suppor		40,264.14
VENDOR TOTALS					.00	484,610.28

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD INVOICED	YTD PAID
5512 CORELOGIC CENTRALIZED REFUNDS						
251240 P	01/21/21	10-6111-000-000-000-000-000-6016		Real Estate Tax Smithfield		6,993.83
VENDOR TOTALS					.00	100,121.85

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD INVOICED	YTD PAID
3703 COUNTRY MEATS						
251241 P	01/21/21	80-0496-049-000-30-819-510-000-8094		EHN Due to Class of 2022		267.00
VENDOR TOTALS					.00	267.00

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD INVOICED	YTD PAID
4705 CRAIG REICHL						
251242 P	01/21/21	10-2380-240-000-20-517-000-000-0000		JTLPrincipaITuitionReimb		4,716.00
VENDOR TOTALS					.00	4,716.00

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD INVOICED	YTD PAID
6561 CRITICAL SYSTEM, LLC						
251243 P	01/21/21	10-2620-610-000-10-211-008-000-0000		BES OperBldg Gensup		1,573.23
VENDOR TOTALS					1,168.00	1,573.23

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD INVOICED	YTD PAID
1446 D'HUY ENGINEERING, INC.						
251244 P	01/21/21	32-2620-762-000-30-819-000-000-3078		EHN Handwash Sink/RepeQ>\$2		150.00
251244 P	01/21/21	32-2620-762-000-30-820-000-000-3078		EHS Handwash Sink/RepeQ>\$2		150.00
251244 P	01/21/21	32-4200-762-000-00-059-000-000-3067		EHNsanitary Liner RepeQ>\$2		1,315.00
251244 P	01/21/21	32-4600-450-000-30-819-000-000-3036		EHN Roof ReipConsttrsvcs		3,340.52
251244 P	01/21/21	32-4600-330-000-10-214-000-000-3066		MSEwaterFiltrationOtherPro		4,600.00
251244 P	01/21/21	32-4600-330-000-10-215-000-000-3066		RESwaterFiltrationOtherPro		5,000.00
251244 P	01/21/21	32-4600-762-000-10-215-000-000-3073		RES Repl.Carpeting Repl >2		530.00
251244 P	01/21/21	32-4600-762-000-20-517-000-000-3073		JTL ReplCarpetingRepeQ>\$2,		625.40
VENDOR TOTALS					4,238.76	15,000.00

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD INVOICED	YTD PAID
VENDOR TOTALS					310,089.75	15,730.92
1423 DEBORAH HOLMES	251245	P 01/21/21	10-2720-513-000-00-000-007-000-0000	Transp, Cont. Driver, Distric		997.20
VENDOR TOTALS					13,101.74	997.20
1436 DEMCO INC	251246	P 01/21/21	10-2250-610-000-10-211-155-000-0000	BESLibraryGen Sup		441.81
VENDOR TOTALS					1,729.33	441.81
6334 DENISE A FLYNN	251247	P 01/21/21	50-3100-580-000-00-000-000-0000	Travel/Mileage		41.80
VENDOR TOTALS	251247	P 01/21/21	50-3100-632-000-00-000-000-0000	Milk Purchases		7.78
VENDOR TOTALS					193.58	49.58
5414 DESTINY MORETTO	251248	P 01/21/21	10-1110-240-000-20-518-240-000-0000	LISFam/ConsumerTuitionReim		2,795.00
VENDOR TOTALS					2,795.00	2,795.00
1454 DIRECT ENERGY BUSINESS	251249	P 01/21/21	10-2620-621-000-10-213-000-000-0000	JMH Natural Gas		1,264.48
VENDOR TOTALS	251249	P 01/21/21	10-2620-621-000-30-820-000-000-0000	EHS Natural Gas		2,281.96
VENDOR TOTALS					9,070.44	3,546.44
1465 DM SUPPLY SOURCE, LLC	251250	P 01/21/21	10-2620-610-000-10-216-008-000-0000	SME OperBldg Gensup		647.25
VENDOR TOTALS	251250	P 01/21/21	10-2620-610-000-20-517-008-000-0000	JTL OperBldg Gensup		310.09
VENDOR TOTALS	251250	P 01/21/21	10-2620-610-000-20-518-008-000-0000	LIS OperBldg Gensup		29.75
VENDOR TOTALS	251250	P 01/21/21	10-2620-432-000-30-820-008-000-0000	OperBldg VehiCleSvc&Maintw		265.63
VENDOR TOTALS	251250	P 01/21/21	10-2620-610-000-30-820-008-000-0000	EHS OperBldg Gensup		345.05
VENDOR TOTALS					34,794.56	1,597.77
6814 DONALD JABLONSKI	251251	P 01/21/21	10-6111-000-00-000-000-000-6006	Real Estate Tax Lehman		12.48
VENDOR TOTALS					12.48	12.48
6819 DOUGLAS HAFLER	251252	P 01/21/21	10-2630-581-000-00-000-013-000-0000	Grounds, Dist.IndistrictTr		49.45
VENDOR TOTALS					49.45	49.45
1508 DUSTIN SISKI	251253	P 01/21/21	10-2720-513-000-00-000-007-000-0000	Transp, Cont. Driver, Distric		3,602.85

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

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TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD INVOICED
VENDOR TOTALS					16,554.56	.00
1512 E.S.E.A.						
VENDOR TOTALS	251254	P 01/21/21	10-0462-046-000-00-000-000-000-0109	ESEA Dues		
1520 EAST STROUDSBURG					236,447.74	.00
VENDOR TOTALS	251255	P 01/21/21	10-0462-046-000-00-000-000-000-0110	School Service Person Dues		
4431 EASTBAY INC.					89,417.00	.00
VENDOR TOTALS	251256	P 01/21/21	10-3250-610-000-30-820-550-000-5012	EHS G-Basketball Teen Sup		
1544 ECOLAB INC.					72,146.04	272.04
VENDOR TOTALS	251257	P 01/21/21	50-3100-610-000-00-000-000-0000	Supplies -Non Food		
1546 ED FOUNDATION OF ES/GENERAL FUND					3,840.95	.00
VENDOR TOTALS	251258	P 01/21/21	10-0462-046-000-00-000-000-000-0115	Education Foundation Deduc		
6271 ELIZABETH BOCK					448.00	.00
VENDOR TOTALS	251259	P 01/21/21	10-2271-240-000-30-900-055-000-0000	VA Regular Tuition Reimb		
6085 EMMANUELA AZIKIWE					1,281.00	427.00
VENDOR TOTALS	251260	P 01/21/21	10-1110-240-000-10-211-110-000-0000	BES Regular Tuition Reimb		
1601 EASTERN PENN SUPPLY COMPANY					3,354.00	.00
VENDOR TOTALS	251261	P 01/21/21	10-2620-610-000-10-214-008-000-0000	MSE Oper Bldg Gensup		
5413 ERIN DREISBACH					5.60	424.77
VENDOR TOTALS	251262	P 01/21/21	10-2834-360-000-30-000-009-000-0000	Employee Training & Developm		
1659 FASTENAL COMPANY					759.34	.00
VENDOR TOTALS	251263	P 01/21/21	10-2620-610-000-30-819-008-000-0000	EHN Oper Bldg Gensup		
					146.70	

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VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT
1675 FISHER & SON CO INC	251263	P	01/21/21	10-2620-610-000-30-820-008-000-0000	EHS OperBldg GenSup	23.11
	251263	P	01/21/21	10-2740-432-000-00-000-007-000-0000	BusGarage, Repr/Maint. Equip	19.18
				.00 YTD INVOICED	2,398.64 YTD PAID	188.99
1676 FISHER SCIENTIFIC	251264	P	01/21/21	10-2720-610-000-00-000-007-000-0000	Transp, Gen, Sup	460.60
	251264	P	01/21/21	10-2740-610-000-00-000-007-000-0000	BusGarage, Gen. Supplies	410.13
				.00 YTD INVOICED	14,766.23 YTD PAID	870.73
3620 FIVE STAR INTERNATIONAL LLC	251265	P	01/21/21	10-1110-610-000-20-517-180-000-0000	JTLScienceGen Sup	588.86
				.00 YTD INVOICED	588.86 YTD PAID	588.86
				.00 YTD INVOICED	8,661.35 YTD PAID	1,173.30
1680 FLINN SCIENTIFIC INC.	251267	P	01/21/21	10-1110-610-000-30-819-180-000-0000	EHSForeignLangBooks/Period	19.00
	251267	P	01/21/21	10-1110-610-000-30-820-180-000-0000	EHNScienceGen Sup	831.79
				.00 YTD INVOICED	5,413.77 YTD PAID	960.42
6275 FLUENCY MATTERS	251268	P	01/21/21	10-1110-640-000-30-820-160-000-0000	EHSForeignLangBooks/Period	19.00
				.00 YTD INVOICED	139.00 YTD PAID	19.00
				.00 YTD INVOICED	45.95 YTD PAID	45.95
4800 FRANK VANCEK	251269	P	01/21/21	10-6111-000-00-000-000-000-6009	Real Estate Tax MS	45.95
				.00 YTD INVOICED	45.95 YTD PAID	45.95
				.00 YTD INVOICED	580.26	580.26
3367 FRASER ADVANCED INFORMATION SYSTEMS	251270	P	01/21/21	10-1110-438-000-10-211-110-000-0000	BESRegularMnt/Rpr/Upgrade	1,001.17
	251270	P	01/21/21	10-1110-438-000-10-212-110-000-0000	ESERegularMnt/Rpr/Upgrade	655.36
	251270	P	01/21/21	10-1110-438-000-10-213-110-000-0000	JMHRegularMnt/Rpr/Upgrade	611.52
	251270	P	01/21/21	10-1110-438-000-10-214-110-000-0000	MSERegularMnt/Rpr/Upgrade	841.80
	251270	P	01/21/21	10-1110-438-000-10-215-110-000-0000	SMIREgularMnt/Rpr/Upgrade	338.60
	251270	P	01/21/21	10-1110-438-000-10-216-110-000-0000	JTLRegularMnt/Rpr/Upgrade	379.22
	251270	P	01/21/21	10-1110-438-000-20-517-110-000-0000	LISRegularMnt/Rpr/Upgrade	222.64
	251270	P	01/21/21	10-1110-438-000-20-518-110-000-0000	EHSRegularMnt/Rpr/Upgrade	240.37
	251270	P	01/21/21	10-1110-438-000-30-819-110-000-0000	EHNSRegularMnt/Rpr/Upgrade	624.79
	251270	P	01/21/21	10-2170-438-000-00-000-022-000-0000	ChildAccountMnt/Rpr/Upgr	25.12
	251270	P	01/21/21	10-2360-438-000-00-000-002-000-0000	Superintendent Mnt/Rpr/Upgr	523.59
	251270	P	01/21/21	10-2380-438-000-10-211-000-000-0000	BESPrncipalMnt/Rpr/Upgrad	173.12
				.00 YTD INVOICED		

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VENDOR NAME	CHECK NO.	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID
1717 FRONTIER	251270	P	01/21/21	10-2380-438-000-10-212-000-000-0000	ESPrincipalmnt/Rpr/Upgrad	104.50
	251270	P	01/21/21	10-2380-438-000-10-213-000-000-0000	JMHPri cipalmnt/Rpr/Upgrad	86.64
	251270	P	01/21/21	10-2380-438-000-10-214-000-000-0000	MSEPrincipalmnt/Rpr/Upgrad	53.58
	251270	P	01/21/21	10-2380-438-000-10-215-000-000-0000	RESPrincipalmnt/Rpr/Upgrad	70.40
	251270	P	01/21/21	10-2380-438-000-10-216-000-000-0000	JTLPrincipalmnt/Rpr/Upgrad	271.83
	251270	P	01/21/21	10-2380-438-000-20-517-000-000-0000	LISPrincipalmnt/Rpr/Upgrad	34.61
	251270	P	01/21/21	10-2380-438-000-20-518-000-000-0000	EHNPrincipalmnt/Rpr/Upgrad	29.07
	251270	P	01/21/21	10-2380-438-000-30-819-000-000-0000	EHSPrincipalmnt/Rpr/Upgrad	210.50
	251270	P	01/21/21	10-2380-438-000-30-820-000-000-0000	Businessoffi celease/Rental	159.74
	251270	P	01/21/21	10-2315-438-000-00-000-003-000-0000	OperBldgMnt/Rpr/Upgrade	199.69
	251270	P	01/21/21	10-2620-438-000-00-000-024-000-0000	Transportation, Copier Mai	64.35
	251270	P	01/21/21	10-2833-438-000-00-000-007-000-0000	Personnel HR Mnt/Rpr/Upgra	20.18
251270	P	01/21/21	10-3250-438-000-30-819-550-000-5000	EHNathleticMnt/Rpr/Upgrade	28.18	
251270	P	01/21/21	10-2119-438-000-30-820-550-000-5000	EHSathleticMnt/Rpr/Upgrade	5.43	
251270	P	01/21/21	10-2119-438-000-30-000-310-000-0000	Spec.Ed.SpvMnt/Rpr/Upgrad	16.18	
251270	P	01/21/21	50-3100-438-000-10-000-310-000-0000	SpEdElemnt/Rpr	60.15	
251270	P	01/21/21	50-3100-438-000-00-000-000-000-0000	Upgrade of Information Sys	60.14	
						13.81
VENDOR TOTALS	90,703.59	YTD INVOICED		105,231.76	YTD PAID	7,706.54
6630 GANTER SOUTH SERVICES	251271	P	01/21/21	10-2844-538-000-00-000-006-000-0000	ITEC Communications	684.13
		2,068.20	YTD INVOICED		12,919.73	YTD PAID
1728 GENERAL SUPPLY COMPANY	251272	P	01/21/21	10-2620-431-000-10-214-008-000-0000	MSE OperBldg Repr&MaintBld	934.87
		.00	YTD INVOICED		2,145.66	YTD PAID
3642 GEORGE CARAMELLA	251273	P	01/21/21	10-2620-610-000-20-517-008-000-0000	JTL operBldg GenSup	1,008.00
		.00	YTD INVOICED		9,013.00	YTD PAID
1749 GINA D. LABADIE	251274	P	01/21/21	10-2720-513-000-00-000-007-000-0000	Transp,Cont.Driver,Distric	2,838.42
		.00	YTD INVOICED		15,603.29	YTD PAID
1778 GRAINGER	251275	P	01/21/21	10-2720-513-000-00-000-007-000-0000	Transp,Cont.Driver,Distric	2,320.80
		.00	YTD INVOICED		7,349.20	YTD PAID
	251276	P	01/21/21	10-2620-610-000-20-518-008-000-0000	LIS OerBldg GenSup	533.50
	251276	P	01/21/21	10-2620-610-000-30-820-008-000-0000	EHS OperBldg GenSup	21.25

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VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD INVOICED	YTD PAID
VENDOR TOTALS					12,554.14	554.75
1794 HAB-DLT						
	251277	P 01/21/21	10-0462-046-000-000-000-0114	Miscellaneous Deduct		1,271.92
VENDOR TOTALS					6,413.23	1,271.92
3601 HELLARY STEVENS						
	251278	P 01/21/21	10-1110-240-000-20-518-121-000-0000	LISVocalTuitionReimb		1,545.00
VENDOR TOTALS					1,545.00	1,545.00
4689 INSERVCO INSURANCE SERVICES, INC.						
	251279	P 01/21/21	10-5800-260-000-000-000-0000	Suspense WorkComp		2,861.82
VENDOR TOTALS					9,984.06	2,861.82
3881 IONIE SINCLAIR						
	251280	P 01/21/21	10-2720-513-000-00-000-007-000-0000	Transp,Cont.Driver,Distric		2,367.96
VENDOR TOTALS					11,930.05	2,367.96
1892 J.W. PEPPER & SONS-ACCT. #36-136400						
	251281	P 01/21/21	10-1110-610-000-30-819-125-000-0000	EHNinstrMusjCgen Sup		65.00
	251281	P 01/21/21	10-1110-610-000-30-820-125-000-0000	EHSinstrMusjCgen Sup		230.71
VENDOR TOTALS					11,459.83	295.71
3828 JANICE CABRAL						
	251282	P 01/21/21	10-2330-531-000-00-000-005-000-0000	TaxCollTaxtPostage		56.00
	251282	P 01/21/21	10-2330-538-000-00-000-005-000-0000	TaxColllector Telecommunica		114.00
	251282	P 01/21/21	10-2330-610-000-00-000-005-000-0000	TaxColligen Sup		7.33
VENDOR TOTALS					177.33	177.33
1925 JENNY GALUNIC						
	251283	P 01/21/21	10-2720-513-000-00-000-007-000-0000	Transp,Cont.Driver,Distric		2,392.40
VENDOR TOTALS					16,435.75	2,392.40
6139 TEACHTOWN						
	251284	P 01/21/21	10-1211-650-891-10-215-310-000-9891	ACCESS - Supplies Tech		411.62
	251284	P 01/21/21	10-1231-650-891-30-820-310-000-9891	ACCESS - Supplies Tech		411.62
VENDOR TOTALS					7,109.24	823.24
6537 JTL FIELD TR..REFUND-SPECIAL ACT.COVID-19						
	251285	P 01/21/21	29-6790-000-000-20-517-000-000-2917	JTLSPAOtherIncomeRevenue		26.00

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VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD INVOICED
VENDOR TOTALS						2,621.00	.00
4069 KANE J FURST							
	251286	P	01/21/21	10-1110-240-000-30-820-150-000-0000	EHSEngLangArtTuitionReimb		
VENDOR TOTALS						1,551.00	1,551.00
6799 KARL GERKEN							
	251287	P	01/21/21	10-6111-000-00-000-000-000-6009	Real Estate Tax MS		
VENDOR TOTALS						184.39	184.39
2017 KARLA J LABAR							
	251288	P	01/21/21	10-2720-513-000-00-000-007-000-0000	Transp.Cont.Driver,Distric		
VENDOR TOTALS						3,914.95	3,914.95
2021 KATHARINE HOLMES							
	251289	P	01/21/21	10-2720-513-000-00-000-007-000-0000	Transp.Cont.Driver,Distric		
VENDOR TOTALS						2,049.21	2,049.21
4407 KEYSTONE FIRE PROTECTION CO.							
	251290	P	01/21/21	32-2660-752-000-30-820-000-000-3081	EHS Dry Fire SupprNeweq>\$2		
VENDOR TOTALS						4,721.00	4,721.00
4782 KEYSTONE PREMIER SETTLEMENT SERVICES							
	251291	P	01/21/21	10-6111-000-00-000-000-000-6005	Real Estate Tax ESRoro		
VENDOR TOTALS						1,565.88	1,565.88
2047 KING, SPRY, HERMAN, FREUND & FAUL, LLC							
	251292	P	01/21/21	10-2350-330-000-00-000-310-000-0000	LegalsvcsSpecialEducation		
VENDOR TOTALS						83.00	83.00
5842 LABELLA ASSOCIATES DPC							
	251293	P	01/21/21	10-2620-330-000-10-211-008-000-0000	BESoperB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-10-212-008-000-0000	ESEoperB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-10-213-008-000-0000	JMHOPERB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-10-214-008-000-0000	MSEOPERB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-10-215-008-000-0000	RESOPERB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-10-216-008-000-0000	SWIOPERB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-20-517-008-000-0000	JTLOPERB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-30-819-008-000-0000	EHNOPERB]dgothPrProfSvc		
	251293	P	01/21/21	10-2620-330-000-30-820-008-000-0000	EHSOPERB]dgothPrProfSvc		
VENDOR TOTALS						15,734.00	15,734.00

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VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	DESCRIPTION	YTD PAID	YTD PAID
2065 LAKESHORE LEARNING MATERIALS	251294	P	01/21/21	10-1241-610-891-10-216-310-000-9891	ACCESS - Gen Sup	528.20	528.20
VENDOR TOTALS						113,772.92	113,772.92
6818 LAYTON A. HELLER	251295	P	01/21/21	10-2630-581-000-00-000-013-000-0000	Grounds, Dist.Indistrictr	42.55	42.55
VENDOR TOTALS						42.55	42.55
2102 LEON CLAPPER PLUMBING HEATING & WATER CONDITIONING	251296	P	01/21/21	10-2620-432-000-30-820-008-000-0000	OperatIdg VehicleSvc&maintw	3,375.00	3,375.00
VENDOR TOTALS						13,560.50	13,560.50
6718 LERETA	251297	P	01/21/21	10-6111-000-000-00-000-000-6006	Real Estate Tax Lehman	3,173.89	3,173.89
VENDOR TOTALS						4,521.48	4,521.48
3827 LUNCH ACCT REFUND	251299	P	01/21/21	50-0421-039-000-00-000-000-0036	Due to Students	30.20	30.20
VENDOR TOTALS						903.69	903.69
4016 M A BRIGHTBILL BODY WORKS INC.	251300	P	01/21/21	10-2740-432-000-00-000-007-000-0000	BusGarage,Repr/Maint.Equip	172.97	172.97
VENDOR TOTALS						5,086.11	5,086.11
2186 MARIA FRASCELLA	251301	P	01/21/21	10-2720-513-000-00-000-007-000-0000	Transp,Cont.Driver,Distric	4,259.41	4,259.41
VENDOR TOTALS						14,412.45	14,412.45
2209 MARSHALLS CREEK PLUMB.&ELECT. SUPPLIES	251302	P	01/21/21	10-2620-610-000-30-820-008-000-0000	EHS OperBidg Gensup	67.35	67.35
VENDOR TOTALS						619.22	619.22
2255 MEIER SUPPLY CO., INC.	251303	P	01/21/21	10-2620-610-000-10-212-008-000-0000	ESE OperBidg Gensup	191.99	191.99
VENDOR TOTALS						6,490.92	6,490.92
2267 MET-ED	251304	P	01/21/21	10-2620-622-000-10-211-000-000-0000	ESE Electricity	2,331.48	2,331.48
VENDOR TOTALS						74,946.06	74,946.06
VENDOR TOTALS						11,750.23	11,750.23

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VENDOR NAME	CHECK NO	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	AMOUNT	YTD PAID
3465 MICHAEL HEALEY	251304	P	01/21/21	10-2620-622-000-10-215-000-000-0000	RES Electricity	4,582.05	
	251304	P	01/21/21	10-2620-622-000-20-518-000-000-0000	LISElectricity	7,683.81	
	251304	P	01/21/21	10-2620-622-000-30-819-000-000-0000	EHN Electricity	7,700.94	
	251304	P	01/21/21	10-2740-422-000-00-007-000-0000	BusgarageElectricity	209.98	
	251304	P	01/21/21	10-2620-622-000-00-059-000-000-0000	Sewer Electricity	2,393.56	
VENDOR TOTALS			45,246.07 YTD INVOICED			555,295.33 YTD PAID	34,767.72
2307 MIDDLE SMITHFIELD TOWNSHIP	251305	P	01/21/21	10-1110-240-000-30-820-190-000-0000	EHSsocstudytuitionreimb	1,545.00	
	VENDOR TOTALS			.00 YTD INVOICED		3,090.00 YTD PAID	1,545.00
2329 MODERN GAS SALES, INC.	251306	P	01/21/21	10-2620-424-000-10-214-000-000-0000	MSE Water/Sewage	4,725.00	
	251306	P	01/21/21	10-2620-424-000-10-215-000-000-0000	RES Water/Sewage	4,200.00	
	VENDOR TOTALS			.00 YTD INVOICED		27,864.16 YTD PAID	8,925.00
6810 MONROE COUNTY TAX CLAIM	251307	P	01/21/21	10-2620-623-000-10-215-000-000-0000	RESBottledGas	2,343.75	
	251307	P	01/21/21	10-2620-623-000-20-518-000-000-0000	LISBottled Gas	713.11	
VENDOR TOTALS			181.78 YTD INVOICED			12,306.69 YTD PAID	3,056.86
6546 MSE FIELD TRIP REFUNDS-SPECIAL ACT. COVID-19	251308	P	01/21/21	10-6111-000-000-00-000-000-000-6016	Real Estate Tax Smithfield	4,686.74	
	VENDOR TOTALS			.00 YTD INVOICED		4,686.74 YTD PAID	4,686.74
2404 NATIONAL ASSOC. SCHOOL NURSES MEMBERSHIP	251309	P	01/21/21	29-6750-000-000-10-214-000-000-2914	MSE SPA SpecialEventRev	10.00	
	VENDOR TOTALS			.00 YTD INVOICED		614.00 YTD PAID	10.00
5151 NESTLE WATERS NORTH AMERICA	251310	P	01/21/21	10-2420-810-000-10-212-602-000-0000	ESEMedicalsvsDues&Fees	130.00	
	251310	P	01/21/21	10-2420-810-000-10-215-602-000-0000	RESMedicalsvsDues&Fees	130.00	
VENDOR TOTALS			.00 YTD INVOICED			650.00 YTD PAID	260.00
2437 NEVCO SPORTS, LLC	251311	P	01/21/21	10-2620-610-000-10-215-008-000-0000	RES OperBldg GenSup	129.75	
	VENDOR TOTALS			.00 YTD INVOICED		2,638.54 YTD PAID	129.75
VENDOR TOTALS			251312 P 01/21/21 10-3250-762-000-30-820-550-000-5000	EHS Athletic Repeq>\$2,500			4,396.65

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## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD INVOICED
VENDOR TOTALS					28,602.94	3,582.94
2641 POCONO 4 WHEEL DRIVE CENTER						
	251321	P 01/21/21	10-2620-610-000-000-008-000-0000	District OperBldg Gensup		
VENDOR TOTALS					1,232.00	.00
2642 POCONO MOUNTAIN UNITED WAY						
	251322	P 01/21/21	10-0421-039-000-000-000-000-0044	Account Payable Donation		
VENDOR TOTALS					46,334.15	.00
2652 POCONO RECORD						
	251323	P 01/21/21	10-2310-540-000-000-001-000-0000	School Board Advertising		
VENDOR TOTALS					2,363.88	256.04
2666 POSTMASTER						
	251324	P 01/21/21	10-2380-531-000-10-215-000-000-0000	RESPrincipa]Postage		
VENDOR TOTALS					1,892.00	110.00
2667 PP&L						
	251325	P 01/21/21	10-2620-622-000-30-820-000-000-0000	EHS Electricity		
VENDOR TOTALS					754.68	.00
2668 PRAXAIR DISTRIBUTION MID-ATLANTIC						
	251326	P 01/21/21	10-2620-610-000-20-518-024-000-0000	LIS Custodial Gensup		
VENDOR TOTALS					1,195.19	.00
6157 PRESENTATION SYSTEMS						
	251327	P 01/21/21	10-1110-752-521-30-820-000-000-9186	SWPBIS HS-S NewEq>\$2,500		
VENDOR TOTALS					10,510.00	.00
2685 PRO-VISION						
	251328	P 01/21/21	10-2720-610-000-00-000-007-000-0000	Transp,Gen, Sup		
	251328	P 01/21/21	10-2720-610-363-00-000-007-000-9174	PCCD Competitive Gen Sup		
VENDOR TOTALS					150,234.68	.00
2684 PROSSER LABORATORIES, INC.						
	251329	P 01/21/21	10-2620-330-000-00-000-008-000-0000	OperBldg, OtherProfsvC		
	251329	P 01/21/21	10-2620-330-000-10-211-008-000-0000	BESOperBldgOtherProfsvC		
	251329	P 01/21/21	10-2620-330-000-10-214-008-000-0000	MSEOperBldgOtherProfsvC		
	251329	P 01/21/21	10-2620-610-000-10-214-008-000-0000	MSE OperBldg Gensup		
	251329	P 01/21/21	10-2620-330-000-10-215-008-000-0000	RESOperBldgOtherProfsvC		
	251329	P 01/21/21	10-2620-330-000-30-819-008-000-0000	EHNOperBldgOtherProfsvC		

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	T	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD INVOICED
2702 QUILL CORPORATION	251329	P	01/21/21	10-2620-431-000-00-059-008-000-0000	Sewer Plant Rep&MaintBldgs	720.00	
	251329	P	01/21/21	10-2620-610-000-00-059-008-000-0000	Sewer Plant Gen Sup	2,102.80	
VENDOR TOTALS				.00 YTD INVOICED		5,627.80	16,881.80 YTD PAID
6800 RICHARD KEISER	251330	P	01/21/21	10-1110-610-000-20-517-125-000-0000	JTLInstrMusGen Sup	133.20	
	251330	P	01/21/21	10-2620-610-000-20-517-024-000-0000	JTL Custodial Gen Sup	149.97	
VENDOR TOTALS				987.21 YTD INVOICED		283.17	6,787.51 YTD PAID
2821 RONALD LABAR'S LOCK SERVICE	251331	P	01/21/21	10-6111-000-000-00-000-000-000-6009	Real Estate Tax MS	2.99	
	251332	P	01/21/21	10-6111-000-000-00-000-000-000-6009	Real Estate Tax MS	8.17	
VENDOR TOTALS				.00 YTD INVOICED		11.16	11.16 YTD PAID
2850 ROYAL SECURITY SERVICES INC.	251333	P	01/21/21	10-2620-431-000-00-000-008-000-0000	District OperBldg Rep&Main	55.00	
	251333	P	01/21/21	10-2620-431-000-10-213-008-000-0000	JMH OperBldg Rep&MaintBld	34.00	
	251333	P	01/21/21	10-2620-431-000-20-517-008-000-0000	JTL OperBldg Rep&MaintBld	20.00	
	251333	P	01/21/21	10-2620-431-000-30-819-008-000-0000	EHN OperBldg Rep&MaintBldg	25.00	
	VENDOR TOTALS				187.10 YTD INVOICED		134.00
2909 SCHOOLMART	251334	P	01/21/21	10-2660-330-000-00-000-091-000-0000	Security OtherProfSvc	3,132.00	
	VENDOR TOTALS				.00 YTD INVOICED		3,132.00
3426 SCOTT C. IHLE	251335	P	01/21/21	10-1110-610-000-30-820-170-000-0000	EHSMathematicsGen Sup	7,974.00	
	VENDOR TOTALS				5,137.50 YTD INVOICED		7,974.00
6812 SHAWNEE INVESTMENT LTD	251336	P	01/21/21	10-2620-581-000-00-000-008-000-0000	OperBldg IndistrictTrvl	48.42	
	VENDOR TOTALS				114.20 YTD INVOICED		48.42
2941 SHERMAN THEATER	251337	P	01/21/21	10-6111-000-000-00-000-000-000-6016	Real Estate Tax Smithfield	18,998.58	
	VENDOR TOTALS				.00 YTD INVOICED		18,998.58
4129 SNOANN TOBIN	251338	P	01/21/21	10-2620-610-986-00-000-024-000-8741	ESSER Custodian Gen Sup	1,000.00	
	VENDOR TOTALS				.00 YTD INVOICED		1,000.00

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD INVOICED
VENDOR TOTALS	251339 P	01/21/21	10-1110-240-000-10-214-110-000-0000	MSERegularTuitionReimb	3,102.00	
3012 STEVE SHANNON TIRE & AUTO CENTER	251340 P	01/21/21	10-2660-433-000-00-000-091-000-0000	Security Rep&MaintVeh		448.00
VENDOR TOTALS	251340 P	01/21/21	10-2740-432-000-00-000-007-000-0000	BusGarage, Repr/Maint. Equip	8,299.75	2,601.28
3013 STEVE WEISS MUSIC	251341 P	01/21/21	10-1110-610-000-30-820-125-000-0000	EHSInstrMusicGen Sup		218.76
VENDOR TOTALS	251342 P	01/21/21	10-2350-330-000-00-000-310-000-0000	LegalsvcsSpecialEducation	218.76	218.76
3051 SWEET, STEVENS, KATZ & WILLIAMS LLP	251343 P	01/21/21	50-3100-433-000-00-000-000-000-0000	Vehicles-Repair/Maintenance		203.90
VENDOR TOTALS	251343 P	01/21/21	50-3100-610-000-00-000-000-000-0000	Supplies -Non Food	205.68	1.78
3054 SWOREN'S TRANSMISSION & AUTO	251344 P	01/21/21	10-2271-240-000-30-820-000-000-0000	HSS TuitionReimb	5,662.25	3,910.00
VENDOR TOTALS	251345 P	01/21/21	10-2620-610-000-20-517-008-000-0000	JTL OperBldg GenSup	38,490.00	240.00
4195 THE A.G. MAURO COMPANY	251346 P	01/21/21	10-2390-330-000-00-000-005-000-0000	Bank Fees	4,500.00	240.00
VENDOR TOTALS	251347 P	01/21/21	10-2380-610-000-20-517-000-000-0000	JTLPrincipalGen Sup	338.96	338.96
3095 THE BANK OF NEW YORK MELLON	251348 P	01/21/21	10-1110-810-000-30-819-125-000-0000	EHNInstrMusicDues&Fees	189.00	189.00
VENDOR TOTALS					189.00	189.00

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME	CHECK NO.	CHK DATE	GL ACCOUNT	GL ACCOUNT DESCRIPTION	YTD PAID	YTD PAID
6801 THENG NG	251349 P	01/21/21	10-6111-000-000-000-000-6009	Real Estate Tax MS	11.53	11.53
VENDOR TOTALS					11.53	11.53
5064 U.S. SCHOOL SUPPLY, INC.	251350 P	01/21/21	10-3210-610-000-10-211-510-000-0000	BESStudentActivityGen Sup	116.35	116.35
VENDOR TOTALS					116.35	116.35
3229 VTC MALVAGNO	251351 P	01/21/21	80-0496-049-000-30-819-510-000-8025	EHN Due to Student Governm	75.00	75.00
VENDOR TOTALS					75.00	75.00
3249 W.B. MASON CO., INC.	251352 P	01/21/21	10-1110-610-000-10-212-110-000-0000	ESERegularGen Sup	2,277.17	2,277.17
	251352 P	01/21/21	10-1110-610-000-10-213-110-000-0000	JMHRegularGen Sup	1,246.25	1,246.25
	251352 P	01/21/21	10-1110-610-000-10-214-110-000-0000	MSERegularGen Sup	2,759.70	2,759.70
	251352 P	01/21/21	10-1110-610-000-10-215-110-000-0000	RESRegularGen Sup	1,783.29	1,783.29
	251352 P	01/21/21	10-1110-610-000-10-216-110-000-0000	SMRegularGen Sup	778.91	778.91
	251352 P	01/21/21	10-1110-610-000-20-517-110-000-0000	JTLRegularGen Sup	2,077.08	2,077.08
	251352 P	01/21/21	10-1110-610-000-30-820-110-000-0000	EHSRegularGen Sup	3,115.62	3,115.62
	251352 P	01/21/21	10-2360-610-000-30-900-035-000-0000	VAREgularGen Sup	103.85	103.85
	251352 P	01/21/21	10-2620-610-000-20-517-024-000-0000	Superintendent Gen Sup	129.82	129.82
	251352 P	01/21/21	10-2720-610-000-00-000-007-000-0000	JTL Custodial Gen Sup	97.32	97.32
	251352 P	01/21/21	10-2833-610-000-00-000-003-000-0000	Transp.Gen. Sup	103.85	103.85
	251352 P	01/21/21	10-2111-610-000-10-000-009-000-0000	Personnel HR Gen Sup	167.81	167.81
	251352 P	01/21/21	10-2111-610-000-10-000-009-000-0000	Pupilsrv.Childelemgen Sup	10.39	10.39
	251352 P	01/21/21	10-2111-610-000-20-000-009-000-0000	Pupilsrv.ChildrntschoolGen	10.39	10.39
	251352 P	01/21/21	10-2111-610-000-30-000-009-000-0000	Pupilsrv.ChildhsGen Sup	10.39	10.39
VENDOR TOTALS					14,671.84	14,671.84
3278 WEST END EQUIPMENT	251353 P	01/21/21	10-2620-449-000-00-000-008-000-0000	Oper Distrwide Other Renta	125.00	125.00
VENDOR TOTALS					125.00	125.00
6798 WILFRED HARRIS	251354 P	01/21/21	10-6111-000-000-000-000-000-6009	Real Estate Tax MS	1,000.00	1,000.00
VENDOR TOTALS					1,000.00	1,000.00
3314 WILLIAM V. MACGILL & CO.	251355 P	01/21/21	10-2420-610-000-10-212-602-000-0000	ESEMedicalsvsGen Sup	66.01	66.01
VENDOR TOTALS					66.01	66.01
6794 WRIGHTS ELECTRIC LLC	251356 P	01/21/21	10-2620-432-000-30-820-008-000-0000	operBldg Vehcilesvc&MaintWat	789.00	789.00

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# East Stroudsburg Area SD, PA



## PAID CHECK RUN REPORT

CHECK RUN: 210121

TO FISCAL 2021/01 07/01/2020 TO 06/30/2021

VENDOR NAME CHECK NO T CHK DATE GL ACCOUNT GL ACCOUNT DESCRIPTION

VENDOR TOTALS .00 YTD INVOICED 789.00 YTD PAID 789.00  
REPORT TOTALS 1,049,433.26

TOTAL PRINTED CHECKS COUNT AMOUNT  
1,049,433.26

\*\* END OF REPORT - Generated by Sonya Burch \*\*

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## DECEMBER 2020 WIRE PAYMENTS

Payroll	\$ 3,435,112.75
Accounts Payable - Benefits	\$ 6,741,633.40
Flex Spending Accounts TASC	\$ 17,661.40
Payments to Inservco Insurance for Workers' Comp	\$ 40,574.36
Procurement Card	\$ 41,284.32
EBTEP	\$ 1,794,400.62
NEOPOST POSTAGE	\$ 3,000.00
Wright Express Fleet - Gas Cards	\$ 3,417.68
	<u>\$12,077,084.53</u>



EAST STROUDSBURG AREA SCHOOL DISTRICT  
TREASURER'S REPORT AS OF DECEMBER 31, 2020

ESSA TREASURY OPERATING ACCOUNT - ALL FUNDS

12/1/20 Balance	\$ 32,973,173.16
Receipts	\$ 6,525,189.68
Interest/Dividends	\$ 6,446.58
Disbursements	\$ (13,614,885.84)
12/31/20 Balance	\$ 25,889,923.58

PLGIT - GENERAL FUND

12/1/20 Balance	\$ 11,103,033.83
Receipts	\$ 650,553.82
Interest/Dividends	\$ 122.20
Disbursements	
12/31/20 Balance	\$ 11,753,709.85

PSDLAF - GENERAL FUND

12/1/20 Balance	\$ 55,276,592.22
Receipts	\$ 108,373,586.76
Interest/Dividends	\$ 4,483.09
Disbursements	\$ (102,041,284.32)
12/31/20 Balance	\$ 61,613,377.75

ESSA WORKERS COMP SELF INS - GENERAL FUND

12/1/20 Balance	\$ 300,428.14
Receipts	
Interest/Dividends	\$ 63.79
Disbursements	
12/31/20 Balance	\$ 300,491.93

ESSA PAYPAL - GENERAL FUND

12/1/20 Balance	\$ 0.97
Receipts	
Interest/Dividends	
Disbursements	
12/31/20 Balance	\$ 0.97

ESSA FERNWOOD ESCROW - GENERAL FUND

12/1/20 Balance	\$ 38,526.09
Receipts	
Interest/Dividends	\$ 8.18
Disbursements (Reimbursed 1/3/20)	
12/31/20 Balance	\$ 38,534.27

ESSA - CAFETERIA FUND

12/1/20 Balance	\$ 249,445.79
Receipts	
Interest/Dividends	\$ 52.91
Disbursements	\$ (280.79)
12/31/20 Balance	\$ 249,217.91

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PLGIT - CAFETERIA FUND

12/1/20 Balance	\$ 41,675.74
Receipts	
Interest/Dividends	\$ 0.45
Disbursements	
12/31/20 Balance	\$ 41,676.19

PLGIT - CAPITAL RESERVE FUND

12/1/20 Balance	\$ 14,907,541.10
Receipts	
Interest/Dividends	\$ 162.51
Disbursements	
12/31/20 Balance	\$ 14,907,703.61

ESSA - CONCESSION STAND

12/1/20 Balance	\$ 27,890.22
Receipts	
Interest/Dividends	\$ 5.92
Disbursements	
12/31/20 Balance	\$ 27,896.14

ESSA - EXPENDABLE TRUST

12/1/20 Balance	\$ 31,822.86
Receipts	
Interest/Dividends	\$ 6.76
Disbursements	
12/31/20 Balance	\$ 31,829.62

ESSA - NON-EXPENDABLE TRUST

12/1/20 Balance	\$ 18,737.95
Receipts	
Interest/Dividends	\$ 3.98
Disbursements	
12/31/20 Balance	\$ 18,741.93

ESSA - SPECIAL ACTIVITY

12/1/20 Balance	\$ 243,198.10
Receipts	
Interest/Dividends	\$ 51.64
Disbursements	
12/31/20 Balance	\$ 243,249.74

ESSA CD INVESTMENT - SPECIAL ACTIVITY

12/1/20 Balance	\$ 41,490.58
Receipts	
Interest/Dividends	\$ 73.20
Disbursements	
12/31/20 Balance	\$ 41,563.78

ESSA - STUDENT ACTIVITY

12/1/20 Balance	\$ 74,725.39
Receipts	
Interest/Dividends	\$ 15.87
Disbursements	
12/31/20 Balance	\$ 74,741.26

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# EAST STROUDSBURG AREA SCHOOL DISTRICT BANK RECONCILIATION

NAME OF ACCOUNT General Fund (Treasury Fund)

BANK ESSA

Prepared by: Sonya Burch 12/9/20 - To Diane Kelly for approval 12/14/20

Approved by: *Diane Kelly* 12/21/2020

MONTH: Nov-20

ESSA Checking \$ 32,973,173.16 \$ 32,973,173.16

Less:	Outstanding Checks-Treasury Fund	\$ 1,249,204.64	
	Outstanding Payroll Activity	\$ 2,305.23	
	Outstanding PA Withholding	\$ 80,621.04	
	Outstanding PA Withholding	\$ 176.82	
	Outstanding PA Employee Unemployment		
	Outstanding Federal Tax		
	Outstanding Flex Spending Accounts		
	Outstanding Voya Retirement		
	Outstanding TSA	\$ 100.00	
		<u>\$ 1,332,407.63</u>	<u>\$ 31,640,765.53</u>

General Ledger 00-0000-010-000-00-000-000-000-0000 \$ 31,640,769.52

Adjustments:

Ending Balance in "Treasury Account" Account 11/30/20		\$ (3.99)	
		<u>\$ (3.99)</u>	<u>\$ 31,640,765.53</u>





Difference \$ -

200 Palmer Street • PO Box L  
Stroudsburg, PA 18360-0160

**RETURN SERVICE REQUESTED**

EAST STROUDSBURG AREA SCHOOL  
DISTRICT GENERAL FUND OPERATING  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

-  Phone 855-713-8001
-  Hours 8:00 a.m. - 6:00 p.m. M-F
-  Website [essabank.com](http://essabank.com)
-  Email [IBank@essabank.com](mailto:IBank@essabank.com)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$25,889,923.58

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$32,973,173.16
	87 Credit(s) This Period	\$6,531,636.26
	62 Debit(s) This Period	-\$13,614,885.84
12/31/2020	Ending Balance	\$25,889,923.58

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$6,446.58
Interest Paid Year-to-Date	\$65,846.94

**Deposits**

Date	Description	Amount
12/01/2020	TRANSFER FROM	\$281,917.43
12/01/2020	TRANSFER FROM	\$181,921.50
12/01/2020	TRANSFER FROM	\$85,254.21
12/01/2020	TRANSFER FROM	\$35,900.28
12/02/2020	TRANSFER FROM	\$78,871.88
12/02/2020	TRANSFER FROM	\$334,705.78
12/03/2020	TRANSFER FROM	\$1,801.00
12/03/2020	TRANSFER FROM	\$35,763.58
12/03/2020	TRANSFER FROM	\$34,186.96
12/04/2020	TRANSFER FROM	\$34,768.51
12/04/2020	TRANSFER FROM	\$41,818.02
12/07/2020	TRANSFER FROM	\$31,628.53
12/07/2020	TRANSFER FROM	\$110,947.41
12/07/2020	TRANSFER FROM	\$160,593.20
12/07/2020	TRANSFER FROM	\$21,691.88
12/08/2020	TRANSFER FROM	\$8,830.02
12/08/2020	TRANSFER FROM	\$35,079.82
12/08/2020	TRANSFER FROM	\$52,265.06
12/08/2020	TRANSFER FROM	\$30,377.61
12/09/2020	TRANSFER FROM	\$3,155.80
12/09/2020	TRANSFER FROM	\$42,914.75
12/10/2020	TRANSFER FROM	\$24,049.73
12/10/2020	TRANSFER FROM	\$2,918.88
12/10/2020	TRANSFER FROM	\$3,230.56
12/11/2020	TRANSFER FROM	\$6,371.34





Pennsylvania Local Government Investment Trust

**Account Statement - Transaction Summary**

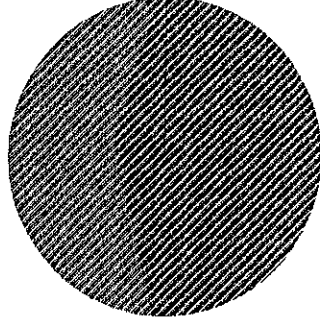
For the Month Ending December 31, 2020

East Stroudsburg Area School District - GENERAL FUND -

PLGIT-class	
Opening Market Value	11,103,033.83
Purchases	650,676.02
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
<b>Closing Market Value</b>	<b>\$11,753,709.85</b>
Cash Dividends and Income	122.20

Asset Summary		
	December 31, 2020	November 30, 2020
PLGIT-Class	11,753,709.85	11,103,033.83
<b>Total</b>	<b>\$11,753,709.85</b>	<b>\$11,103,033.83</b>
Asset Allocation		

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PLGIT-Class  
100.00%



# PSDLAF Monthly Statement

Statement for the Account of:  
EAST STROUDSBURG ASD

## GENERAL FUND

Statement Period  
Dec 1, 2020 to Dec 31, 2020

### ACTIVITY SUMMARY

#### INVESTMENT POOL SUMMARY

	MAX
Beginning Balance	\$14,058,077.22
Dividends	\$142.16
Credits	\$57,377,927.69
Checks Paid	\$0.00
Other Debits	(\$51,041,284.32)
Ending Balance	\$20,394,862.75
Average Monthly Rate	0.01%

### TOTAL MAX

\$20,394,862.75

### TOTAL FIXED INCOME

\$41,218,515.00

### ACCOUNT TOTAL

\$61,613,377.75

PLEASE NOTE: THE FUND WILL BE CLOSED JANUARY  
18TH IN OBSERVANCE OF THE MARTIN LUTHER KING,  
JR. HOLIDAY

### EAST STROUDSBURG ASD

Thomas McIntyre  
50 Vine Street  
East Stroudsburg, PA 18031



EAST STROUDSBURG ASD

FIXED INCOME INVESTMENTS

Statement Period  
Dec 1, 2020 to Dec 31, 2020

PURCHASES

Type	Holding ID	Trade	Settle	Maturity	Description	Cost	Projected Interest	Rate	Face/Par
FLEX	113263	12/01/20	12/01/20	12/23/20	Full Flex Pool (ORG)	\$5,000,000.00	\$753.42	0.250%	\$5,000,000.00
FLEX	113252	12/01/20	12/01/20	12/23/20	Full Flex Pool (NEX ICS)	\$20,500,000.00	\$2,471.23	0.200%	\$20,500,000.00
FLEX	113991	12/23/20	12/23/20	01/14/21	Full Flex Pool (ORG)	\$5,000,000.00	\$753.42	0.250%	\$5,000,000.00
FLEX	113980	12/23/20	12/23/20	01/14/21	Full Flex Pool (NEX ICS)	\$20,500,000.00	\$2,471.23	0.200%	\$20,500,000.00
<b>Totals for Period:</b>						<b>\$51,000,000.00</b>	<b>\$6,449.32</b>		<b>\$51,000,000.00</b>

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EAST STROUDSBURG ASD

FIXED INCOME INVESTMENTS

Statement Period  
Dec 1, 2020 to Dec 31, 2020

MATURITIES		Type	M	Holding ID	Settle Date	Transaction Date	Maturity Date	Description	Cost	Projected Interest	Face/Par
FLEX	M	111909			12/01/20	12/01/20	12/01/20	Full Flex Pool (ORG)	\$5,000,000.00		\$5,000,000.00
FLEX	M	111922			12/01/20	12/01/20	12/01/20	Full Flex Pool (NEX (CS)	\$20,500,000.00		\$20,500,000.00
FLEX	M	113252			12/23/20	12/23/20	12/23/20	Full Flex Pool (NEX (CS)	\$20,500,000.00		\$20,500,000.00
FLEX	M	113263			12/23/20	12/23/20	12/23/20	Full Flex Pool (ORG)	\$5,000,000.00		\$5,000,000.00
<b>Totals for Period:</b>									<b>\$51,000,000.00</b>		<b>\$51,000,000.00</b>

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EAST STROUDSBURG ASD

**FIXED INCOME INVESTMENTS**

Statement Period  
Dec 1, 2020 to Dec 31, 2020

INTEREST	Type	Holding ID	Transaction Date	Description	Interest
	Flex	1457033	12/22/20	CD Interest- Full Flex	\$1,003.20
	Flex	1457034	12/22/20	CD Interest- Full Flex	\$73.77
	Flex	1457035	12/22/20	CD Interest- Full Flex	\$3,263.96

Totals for Period: **\$4,340.93**

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RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL  
DISTRICT WORKERS COMP SELF INS  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

-  Phone 855-713-8001
-  Hours 8:00 a.m. - 6:00 p.m. M-F
-  Website [essabank.com](http://essabank.com)
-  Email [IBank@essabank.com](mailto:IBank@essabank.com)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$300,491.93

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$300,428.14
	1 Credit(s) This Period	\$63.79
	0 Debit(s) This Period	\$0.00
12/31/2020	Ending Balance	\$300,491.93

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$63.79
Interest Paid Year-to-Date	\$1,153.10

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$63.79
		1 item(s) totaling \$63.79

**Daily Balances**





Date	Amount
12/31/2020	\$300,491.93

200 Palmer Street • PO Box L  
Stroudsburg, PA 18360-0160

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL  
DISTRICT PAYPAL ACCOUNT  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

-  Phone 855-713-8001
-  Hours 8:00 a.m. - 6:00 p.m. M-F
-  Website [essabank.com](http://essabank.com)
-  Email [iBank@essabank.com](mailto:iBank@essabank.com)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$0.97

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$0.97
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
12/31/2020	Ending Balance	\$0.97

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.00
Interest Paid Year-to-Date	\$21.13

200 Palmer Street • PO Box L  
Stroudsburg, PA 18360-0160

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL  
DISTRICT ESCROW ACCT FERNWOOD  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

-  Phone 855-713-8001
-  Hours 8:00 a.m. - 6:00 p.m. M-F
-  Website [essabank.com](http://essabank.com)
-  Email [iBank@essabank.com](mailto:iBank@essabank.com)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$38,534.27

**Government Checking**

Account Summary			Interest Summary		
Date	Description	Amount	Description	Amount	
12/01/2020	Beginning Balance	\$38,526.09	Annual Percentage Yield Earned	0.00%	
	1 Credit(s) This Period	\$8.18	Interest Days	0	
	0 Debit(s) This Period	\$0.00	Interest Earned	\$0.00	
12/31/2020	Ending Balance	\$38,534.27	Interest Paid This Period	\$8.18	
			Interest Paid Year-to-Date	\$193.30	

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$8.18
		1 item(s) totaling \$8.18

**Daily Balances**

Date	Amount
12/31/2020	\$38,534.27





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200 Palmer Street • PO Box L  
Stroudsburg, PA 18360-0160

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL  
DISTRICT CAFETERIA FUND  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

	Phone	855-713-8001
	Hours	8:00 a.m. - 6:00 p.m. M-F
	Website	essabank.com
	Email	IBank@essabank.com

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$249,217.91

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$249,445.79
	1 Credit(s) This Period	\$52.91
	2 Debit(s) This Period	-\$280.79
12/31/2020	Ending Balance	\$249,217.91

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$52.91
Interest Paid Year-to-Date	\$1,328.27

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$52.91
		1 item(s) totaling \$52.91

**Electronic Debits**

Date	Description	Amount
12/02/2020	GLOBAL PAY GLOBAL STL CCD	\$272.07
12/03/2020	HEARTLAND PAYMEN MSB Mnth F CCD	\$8.72
		2 item(s) totaling \$280.79

**Daily Balances**

Date	Amount	Date	Amount
12/02/2020	\$249,173.72	12/03/2020	\$249,165.00
		12/31/2020	\$249,217.91



Pennsylvania Local Government Investment Trust

### Account Statement - Transaction Summary

For the Month Ending December 31, 2020

East Stroudsburg Area School District - CAFETERIA

#### PLGIT-Class

Opening Market Value	41,675.74
Purchases	0.45
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

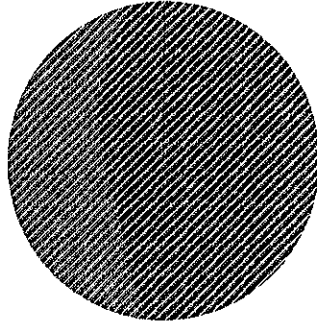
#### Closing Market Value

Cash Dividends and Income	\$41,676.19
	0.45

#### Asset Summary

	December 31, 2020	November 30, 2020
PLGIT-Class	41,676.19	41,675.74
<b>Total</b>	<b>\$41,676.19</b>	<b>\$41,675.74</b>

#### Asset Allocation



PLGIT-Class  
100.00%

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Pennsylvania Local Government Investment Trust

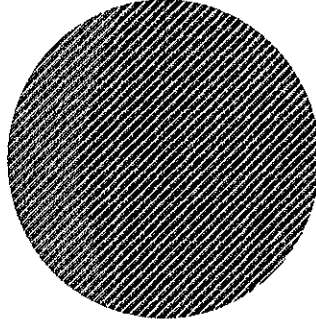
**Account Statement - Transaction Summary**

For the Month Ending December 31, 2020

**East Stroudsburg Area School District - CAPITAL RESERVE**

PLGIT-Class	
Opening Market Value	14,907,541.10
Purchases	162.51
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
<b>Closing Market Value</b>	<b>\$14,907,703.61</b>
Cash Dividends and Income	162.51

Asset Summary		
	<b>December 31, 2020</b>	<b>November 30, 2020</b>
PLGIT-Class	14,907,703.61	14,907,541.10
<b>Total</b>	<b>\$14,907,703.61</b>	<b>\$14,907,541.10</b>
Asset Allocation		







PLGIT-Class  
100.00%

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RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL  
DISTRICT CONCESSION STAND FUND  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

-  Phone: 855-713-8001
-  Hours: 8:00 a.m. - 6:00 p.m. M-F
-  Website: [essabank.com](http://essabank.com)
-  Email: [IBank@essabank.com](mailto:IBank@essabank.com)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$27,896.14

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$27,890.22
	1 Credit(s) This Period	\$5.92
	0 Debit(s) This Period	\$0.00
12/31/2020	Ending Balance	\$27,896.14

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$5.92
Interest Paid Year-to-Date	\$139.94

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$5.92
		1 item(s) totaling \$5.92

**Daily Balances**

Date	Amount
12/31/2020	\$27,896.14







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RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL  
DISTRICT EXPENDABLE SCHOLARSHIP  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

	Phone	855-713-8001
	Hours	8:00 a.m. - 6:00 p.m. M-F
	Website	essabank.com
	Email	iBank@essabank.com

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$31,829.62

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$31,822.86
	1 Credit(s) This Period	\$6.76
	0 Debit(s) This Period	\$0.00
12/31/2020	Ending Balance	\$31,829.62

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$6.76
Interest Paid Year-to-Date	\$159.67

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$6.76
		1 item(s) totaling \$6.76





**Daily Balances**

Date	Amount
12/31/2020	\$31,829.62

**RETURN SERVICE REQUESTED**

EAST STROUDSBURG AREA SCHOOL  
DISTRICT NON-EXPENDABLE  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

	Phone	855-713-8001
	Hours	8:00 a.m. - 6:00 p.m. M-F
	Website	essabank.com
	Email	IBank@essabank.com

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$18,741.93

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$18,737.95
	1 Credit(s) This Period	\$3.98
	0 Debit(s) This Period	\$0.00
12/31/2020	Ending Balance	\$18,741.93

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$3.98
Interest Paid Year-to-Date	\$94.01

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$3.98
		1 item(s) totaling \$3.98




**Daily Balances**

Date	Amount
12/31/2020	\$18,741.93

RETURN SERVICE REQUESTED

EAST STROUDSBURG AREA SCHOOL  
DISTRICT SPECIAL ACTIVITY FUND  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

-  Phone: 855-713-8001
-  Hours: 8:00 a.m. - 6:00 p.m. M-F
-  Website: [essabank.com](http://essabank.com)
-  Email: [iBank@essabank.com](mailto:iBank@essabank.com)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$243,249.74

**Government Checking**

**Account Summary**

Date	Description	Amount
12/01/2020	Beginning Balance	\$243,198.10
	1 Credit(s) This Period	\$51.64
	0 Debit(s) This Period	\$0.00
12/31/2020	Ending Balance	\$243,249.74

**Interest Summary**

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$51.64
Interest Paid Year-to-Date	\$1,220.22

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$51.64
		1 item(s) totaling \$51.64

**Daily Balances**

Date	Amount
12/31/2020	\$243,249.74

Savings

Account Number

Statement Date

01/07/2021

Page 1

Date	Transaction Description	Amount	Ending Balance
03/16/2020	Interest Deposit - INTEREST PAID 01/01 THROUGH 03/15	146.83	41,329.53
03/30/2020	Interest Deposit - INTEREST PAID 03/16 THROUGH 03/31	9.05	41,338.58
04/16/2020	Interest Deposit	3.17	41,341.75
06/29/2020	Interest Deposit - INTEREST PAID 04/01 THROUGH 06/30	75.76	41,417.51
09/29/2020	Interest Deposit - INTEREST PAID 07/01 THROUGH 09/30	73.07	41,490.58
12/30/2020	Interest Deposit - INTEREST PAID 10/01 THROUGH 12/31	73.20	41,563.78





EAST STROUDSBURG AREA  
SCHOOL DISTRICT  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301

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**RETURN SERVICE REQUESTED**

EAST STROUDSBURG AREA SCHOOL  
DISTRICT STUDENT ACTIVITY FUND  
C/O THOMAS J MCINTYRE  
50 VINE ST  
EAST STROUDSBURG PA 18301-2150

**Customer Service Contact**

-  Phone 855-713-8001
-  Hours 8:00 a.m. - 6:00 p.m. M-F
-  Website [essabank.com](http://essabank.com)
-  Email [IBank@essabank.com](mailto:IBank@essabank.com)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Government Checking		\$74,741.26

**Government Checking**

Account Summary			Interest Summary		
Date	Description	Amount	Description	Amount	
12/01/2020	Beginning Balance	\$74,725.39	Annual Percentage Yield Earned	0.00%	
	1 Credit(s) This Period	\$15.87	Interest Days	0	
	0 Debit(s) This Period	\$0.00	Interest Earned	\$0.00	
12/31/2020	Ending Balance	\$74,741.26	Interest Paid This Period	\$15.87	
			Interest Paid Year-to-Date	\$374.94	

**Other Credits**

Date	Description	Amount
12/31/2020	INTEREST PAID 12/01 THROUGH 12/31	\$15.87
		1 item(s) totaling \$15.87

**Daily Balances**

Date	Amount
12/31/2020	\$74,741.26



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STATEMENT OF INCOME  
For the Period Ending November 30, 2020  
CAFETERIA FUND

STATEMENT OF INCOME  
For the Period Ending November 30, 2020  
CAFETERIA FUND

Munis Account Number	Current Period	Year-to-Date
<b>REVENUE FROM LOCAL SOURCES:</b>		
INTEREST ON INVESTMENTS	53.26	379.70
<b>REVENUE FROM OPERATIONS:</b>		
SALES, LUNCH - PAID	(454.10)	157.55
SALES, BREAKFAST - PAID	0.30	171.65
SUMMER SALES - B-FAST & LUNCH	-	-
SALES, A LA CARTE LUNCH	2,144.55	3,824.10
SALES, SPECIAL FUNCTIONS	356.10	7,337.45
MISC. PEPSI COMMISSION & REBATES	40.00	1,898.25
<b>TOTAL SALES</b>	<b>2,086.85</b>	<b>13,389.00</b>
<b>TOTAL LOCAL REVENUE</b>	<b>2,140.11</b>	<b>13,768.70</b>
<b>REVENUE FROM STATE SOURCES</b>		
STATE SUBSIDY - SOCIAL SECURITY	5,269.41	22,976.15
STATE SUBSIDY - LUNCH	4,003.98	23,374.32
STATE SUBSIDY - BREAKFAST	2,313.50	14,694.60
STATE SUBSIDY - RETIREMENT	23,920.27	101,204.77
<b>TOTAL STATE REVENUE</b>	<b>35,507.16</b>	<b>162,249.84</b>
<b>REVENUE FROM FEDERAL SOURCES</b>		
FEDERAL SUBSIDY - LUNCH	113,428.80	629,389.34
FEDERAL SUBSIDY - BREAKFAST	52,285.10	332,097.96
FEDERAL DONATED COMMODITY	-	-
<b>TOTAL FEDERAL REVENUE</b>	<b>165,713.90</b>	<b>961,487.30</b>
<b>TOTAL CAFETERIA REVENUE</b>	<b>\$203,361.17</b>	<b>\$1,137,505.84</b>
<b>EXPENSES OF OPERATIONS</b>		
Salary, Supervisors	10,626.47	37,166.61
Salary, Manager	6,123.14	65,291.14
Salary, OT Supervisors	335.45	2,000.23
Salary, Secretary	5,077.52	24,971.51
Salary, OT Secretary	-	59.88
Salary, Cafeteria Worker	104,489.35	296,466.43
Salary, Workers	-	-
Salary, Cafeteria Monitor	3,627.19	9,260.95
Salary, Substitutes Worker	68.02	354.42
Salary, Sub Cafeteria Monitor	-	-
Salary, OT Worker	13.44	325.18
Salary, Summer Workers	-	57,554.25
Salary, Cafeteria Custodian	10,377.60	50,825.16
Salary, Substitutes Worker	-	-
Salary, Substitutes Cafeteria Monitor	-	-
Salary, OT Cafeteria Custodian	-	125.82
LIFE Insurance	761.83	3,099.65
LTD Insurance	263.66	876.84
EYE Insurance	-	-
FICA OASDI	8,541.25	31,534.15
FICA HI	1,997.57	7,374.95
RETIREMENT	47,840.54	172,705.94
VOYA Contribution Plan	51.75	224.45
UNEMPLOYMENT	-	(874.86)
WORKERS COMPENSATION	900.84	3,353.88
MEDICAL INSURANCE	47,491.84	220,598.12
OTHER EMPLOYEE BENEFITS -PENSION	-	-
TRAINING-REGISTRATION FEES	-	-
CONTRACT MAINTENANCE	1,302.28	8,523.34
UTILITY SERVICES, ELECTRICITY	-	-
MAINTENANCE/REPAIRS	-	12,971.80
VEHICLES-REPAIR/MAINTENANCE	-	2,015.07
UPGRADE OF INFORMATION SYSTEM	-	73.98
POSTAGE	25.80	187.15
PRINTING & BINDING	-	39.00
CONF/TRAVEL/MILEAGE	-	323.44
SUPPLIES, NON-FOOD	4,766.10	32,176.26
ELECTRCITY	3,417.69	16,212.94
FUEL	134.16	855.76
Food Purchases	38,810.66	176,092.53
MILK PURCHASES	21,221.81	82,682.12
COMMODITY VALUE	-	-
BOOKS & PERIODICALS	-	-
NEW EQUIPMENT REPL>2,500	-	-
SUPPLIES, TECH	-	9,750.44
DEPRECIATION OF EQUIPMENT	2,725.03	13,625.14
DUES & FEES	336.42	3,229.23
<b>TOTAL FOOD SERVICE EXPENSES</b>	<b>\$321,327.41</b>	<b>\$1,342,052.90</b>
<b>NET INCOME (LOSS)</b>	<b>(\$117,966.24)</b>	<b>(\$204,547.06)</b>

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# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
00-0000-010-000-00-000-000-0000-0000-	AP Cash - TREASURY FUND	(8,334,306.07)	23,306,463.45
<b>Assets</b>			
00-0000-001-000-00-000-000-0000-0000-	Due To/Due From General Fund		
00-0000-002-000-00-000-000-0000-0000-	Due To/Due From Special Activi		
00-0000-003-000-00-000-000-0000-0000-	Due To/Due From Capital Reserv		
00-0000-004-000-00-000-000-0000-0000-	Due To/Due From Cafeteria Fun		
00-0000-005-000-00-000-000-0000-0000-	Due To/Due From Student Activi		
00-0000-006-000-00-000-000-0000-0000-	Due To/Due From Concession Sta		
00-0000-007-000-00-000-000-0000-0000-	Due To/Due From Private - Purp		
00-0000-008-000-00-000-000-0000-0000-	Due To/Due From Investment Tru		
00-0000-038-000-00-000-000-0000-0000-	PNC-Procurement Card Liability		
00-0000-042-000-00-000-000-0000-0000-	Accounts Payable		
	<b>Total Assets</b>	<b>8,334,306.07</b>	<b>(23,306,463.45)</b>
<b>Liabilities</b>			
	<b>Total Liabilities</b>	<b>8,334,306.07</b>	<b>(23,306,463.45)</b>
	<b>Total Liabilities + Fund Balance</b>	<b>8,334,306.07</b>	<b>(23,306,463.45)</b>

23,306,463.45 + 8,334,306.07 = 31,640,769.52

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# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
<b>10 General Fund</b>			
<b>Assets</b>			
10-0000-010-000-00-000-000-0000-0000	AP Cash - GENERAL FUND	(1,148,627.13)	118,311,206.46
10-0103-020-000-00-000-000-0000-0000	Cash Petty Cash	(8,138,763.39)	27,986,240.87
10-0111-011-000-00-000-000-0000-0003	Investment PLGIT	0.00	350.00
10-0111-011-000-00-000-000-0000-0009	Investment Liquid Asset PSDLAF	650,676.02	11,753,709.85
10-0121-012-000-00-000-000-0000-0013	Delinquent Taxes Receivable	6,336,785.53	61,613,377.75
10-0121-012-000-00-000-000-0000-0014	Delinquent Taxes Interim	0.00	14,065,588.24
10-0121-012-000-00-000-000-0000-0015	Taxes Receivable Tax Claim Dif	0.00	7,353.25
10-0142-014-000-00-000-000-0000-0023	State Subsidies Receivable	0.00	(2,519,211.47)
10-0143-014-000-00-000-000-0000-0026	Federal Subsidies Receivable	0.00	2,514,671.39
10-0154-015-000-00-000-000-0000-0027	Allowance Uncollected Receivab	0.00	2,311,544.18
10-0155-015-000-00-000-000-0000-0034	Due from Employees	0.00	(17,620.58)
10-0155-015-000-00-000-000-0000-0035	Due from Use of Facility	0.00	152,156.35
10-0155-015-000-00-000-000-0000-0036	Due from Students & Misc	2,602.74	2,185.15
10-0181-018-000-00-000-000-0000-0041	Prepaid Expenses Arbitrpay	0.00	85,733.81
10-0101-020-000-00-000-000-0000-0019	Cash ESSA PayPal	0.00	16,100.50
10-0101-020-000-00-000-000-0000-0025	Cash ESSA W/C Escrow	63.79	300,491.93
10-0101-020-000-00-000-000-0000-0028	Cash ESSA Fernwood Escrow	8.18	38,534.27
<b>Liabilities</b>		<b>2,959,022.33</b>	<b>(19,023,588.95)</b>
10-0000-042-000-00-000-000-0000-0000	Accounts Payable	27,844.73	(99,466.19)
10-0421-039-000-00-000-000-0000-0043	Account Payable CDL class	0.00	(8,640.00)
10-0421-039-000-00-000-000-0000-0044	Account Payable Donation	(15.00)	(834.15)
10-0462-046-000-00-000-000-0000-0082	Federal Withholding	0.00	4.50
10-0462-046-000-00-000-000-0000-0083	Federal Withholding Contracts	0.00	(5,250.00)
10-0462-046-000-00-000-000-0000-0087	PA Unemployment WH	(3,130.46)	(11,338.21)
10-0462-046-000-00-000-000-0000-0089	EIT WH	(55,602.88)	(201,641.67)
10-0462-046-000-00-000-000-0000-0090	OPT WH	(3,098.00)	(11,064.78)

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# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
29-0000-010-000-000-000-2993-	AP Cash	0.00	238.83
29-0000-010-000-000-000-2999-	AP Cash	73.20	3,777.89
29-0000-010-000-000-000-5011-	AP Cash	0.00	8,735.43
29-0000-010-000-000-000-5012-	AP Cash	1,815.24	2,501.15
29-0000-010-000-000-000-5021-	EHN Baseball AP Cash	0.00	3,092.39
29-0000-010-000-000-000-5030-	AP Cash	0.00	6,495.59
29-0000-010-000-000-000-5050-	AP Cash	0.00	257.51
29-0000-010-000-000-000-5062-	AP Cash	356.00	2,756.94
29-0000-010-000-000-000-5071-	AP Cash	0.00	4,052.11
29-0000-010-000-000-000-5080-	AP Cash	0.00	1,118.81
29-0000-010-000-000-000-5100-	AP Cash	0.00	7,137.17
29-0000-010-000-000-000-5132-	AP Cash	0.00	3,042.01
29-0000-010-000-000-000-5142-	AP Cash	0.00	(586.78)
29-0000-010-000-000-000-5172-	AP Cash	0.00	1,849.60
29-0000-010-000-000-000-5192-	Cash Control	(556.50)	1,071.87
29-0101-020-000-000-000-000-0001-	Cash ESSA Special Activity	51.64	243,249.74
29-0111-011-000-000-000-000-0002-	Investment Special Act CD	73.20	41,563.78
<b>Liabilities</b>			
29-0499-049-000-000-000-000-0138-	Other Current Liab Sales Tax	0.00	(813.66)
29-0499-049-000-000-000-000-0139-	Other Current Liab Outstanding	0.00	(42.45)
<b>Fund Balance</b>			
29-0000-032-000-000-000-000-0000-	Revenue Control	0.00	(771.21)
29-0000-032-000-000-000-000-2926-	JMH K-Kid Club Revenue Control	(1,784.84)	(278,911.16)
29-0000-032-000-000-000-000-2948-	Revenue Control	(51.64)	(420.10)
29-0000-032-000-000-000-000-2949-	Revenue Control	0.00	(50.00)
29-0000-062-000-000-000-000-2949-	Expend Control	0.00	(168.93)
29-0000-032-000-000-000-000-2959-	Revenue Control	0.00	(928.60)
		0.00	(1,013.12)
		0.00	(183.00)

**Total Liabilities**

**Total Fund Balance**

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# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
<b>Assets</b>			
32-0000-010-000-00-0000-000-0000-0000-	AP Cash	(42,201.77)	10,924,268.73
32-0101-020-000-00-0000-000-0000-0003-	Cash PLGit Capital Reserve	162.51	(3,983,434.88)
<b>Liabilities</b>			
32-0000-042-000-00-0000-000-0000-0000-	Accounts Payable	(598,800.27)	14,907,703.61
<b>Fund Balance</b>			
32-0000-032-000-00-0000-000-0000-0000-	Revenue Control	(162.51)	(598,800.27)
32-0000-062-000-00-0000-000-0000-0000-	Expend Control	641,164.55	(598,800.27)
32-0000-063-000-00-0000-000-0000-0000-	Encumbrance Control	(804.20)	(10,325,468.46)
32-0000-086-000-00-0000-000-0000-0000-	Budgetary Fund Bal Reserved fo	804.20	(2,487.85)
32-0840-084-000-00-0000-000-0000-0166-	Assigned Fund Balance	0.00	3,055,145.99
<b>Total Assets</b>		<b>42,201.77</b>	<b>(13,378,126.60)</b>
<b>Total Liabilities</b>		<b>(598,800.27)</b>	<b>(10,924,268.73)</b>
<b>Total Fund Balance</b>		<b>641,002.04</b>	
<b>Total Liabilities + Fund Balance</b>		<b>42,201.77</b>	

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# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
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**50 Cafeteria Fund**

**Assets**

Account Number	Description	Period Net Change	Account Balance
50-0000-010-000-00-000-000-000-0000-0000-	AP Cash	(296,562.26)	(33,654.56)
50-0101-020-000-00-000-000-000-0001-0001-	Cash ESSA Cafeteria Fund	(124,303.45)	(762,577.68)
50-0101-020-000-00-000-000-000-0003-0003-	Cash PLGIT Cafeteria Fund	(227.88)	249,217.91
50-0103-020-000-00-000-000-000-0000-0000-	Cash Petty Cash	0.45	41,676.19
50-0142-014-000-00-000-000-000-0023-0023-	State Subsidies Receivable	0.00	1,255.00
50-0142-014-000-00-000-000-000-0024-0024-	State Subsidies Comp Absences	(6,317.48)	0.00
50-0143-014-000-00-000-000-000-0026-0026-	Federal Subsidies Receivable	(165,713.90)	41,720.60
50-0155-015-000-00-000-000-000-0000-0000-	Other Receivables	0.00	0.00
50-0172-017-000-00-000-000-000-0038-0038-	Inventory Supplies & Materials	0.00	64,348.00
50-0172-017-000-00-000-000-000-0039-0039-	Inventory Purchased Food	0.00	24,279.89
50-0231-023-000-00-000-000-000-0000-0000-	Machinery, Equip, & Furniture	0.00	127,405.58
50-0244-024-000-00-000-000-000-0000-0000-	Accum Depr Machinery & Equip	0.00	590,405.45

**Liabilities**

50-0000-042-000-00-000-000-000-0000-0000-	Accounts Payable	(9,623.45)	(6,359,440.36)
50-0421-039-000-00-000-000-000-0036-0036-	Due to Students	(9,653.05)	(5,880.00)
50-0421-039-000-00-000-000-000-0045-0045-	Net Pension Liability	29.60	(46,905.40)
50-0540-050-000-00-000-000-000-0000-0000-	Accumulated Comp Abs Payable	0.00	(5,296,176.00)
50-0560-050-000-00-000-000-000-0000-0000-	OPEB Payable	0.00	(282,394.96)

**Fund Balance**

50-0000-032-000-00-000-000-000-0000-0000-	Revenue Control	306,185.71	6,393,094.92
50-0000-062-000-00-000-000-000-0000-0000-	Expend Control	(344.96)	(1,137,850.80)
50-0000-063-000-00-000-000-000-0000-0000-	Encumbrance Control	306,530.67	1,648,583.57
50-0000-086-000-00-000-000-000-0000-0000-	Budgetary Fund Bal Reserved fo	(62,685.16)	991,083.51
50-0790-079-000-00-000-000-000-00156-00156-	Net Position	62,685.16	(991,083.51)
50-0910-091-000-00-000-000-000-0000-0000-	DeferredOutflowResourcePension	0.00	5,393,953.15
50-0950-095-000-00-000-000-000-0000-0000-	DeferredInflowResourcePension	0.00	810,169.00

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# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
<b>Assets</b>			
58-0000-010-000-00-000-000-000-0000-	AP Cash	5.92	40,215.24
58-0101-020-000-30-819-000-000-0011-	Cash ESSA ConcessionStand Nort	0.00	12,319.10
58-0101-020-000-30-820-000-000-0012-	Cash ESSA ConcessionStand Sout	2.96	12,300.82
		2.96	15,595.32
	<b>Total Assets</b>	<b>0.00</b>	<b>(40,520.84)</b>
<b>Liabilities</b>			
58-0421-039-000-30-000-000-000-0042-	AP ATHLETIC DEPT	0.00	(44,012.64)
58-0421-039-000-30-819-551-000-5030-	AP EHN Cheerleading Fall	0.00	(5.30)
58-0421-039-000-30-819-551-000-5062-	AP EHN Field Hockey Fall	0.00	(5.30)
58-0421-039-000-30-819-551-000-5071-	AP EHN Football Fall	0.00	(3.20)
58-0421-039-000-30-819-551-000-5131-	AP EHN B Soccer Fall	0.00	(5.30)
58-0421-039-000-30-819-551-000-5132-	AP EHN G Soccer Fall	0.00	(5.31)
58-0421-039-000-30-819-551-000-5172-	AP EHN G Tennis Fall	0.00	(7.22)
58-0421-039-000-30-819-551-000-5201-	AP EHN Wrestling Fall	0.00	46.87
58-0421-039-000-30-819-551-000-8001-	AP EHN Band Club Fall	0.00	(8.51)
58-0421-039-000-30-819-552-000-5011-	AP EHN B Basketball Winter	0.00	155.00
58-0421-039-000-30-819-552-000-5012-	AP EHN G Basketball Winter	0.00	310.53
58-0421-039-000-30-819-552-000-5030-	AP EHN Cheerleading Winter	0.00	(0.30)
58-0421-039-000-30-819-552-000-5201-	AP EHN Wrestling Winter	0.00	(8.16)
58-0421-039-000-30-819-553-000-5182-	AP EHN G Track Spring	0.00	140.95
58-0421-039-000-30-820-000-000-5000-	AP EHS Athletic Fall	0.00	341.26
58-0421-039-000-30-820-551-000-5011-	AP EHS B Basketball Fall	0.00	1,301.40
58-0421-039-000-30-820-551-000-5012-	AP EHS G Basketball Fall	0.00	1,348.72
58-0421-039-000-30-820-551-000-5030-	AP EHS Cheerleading Fall	0.00	(1.89)
58-0421-039-000-30-820-551-000-5050-	AP EHS Cross Country Fall	0.00	(7.72)
58-0421-039-000-30-820-551-000-5062-	AP EHS Field Hockey Fall	0.00	1,428.52
58-0421-039-000-30-820-551-000-5071-	AP EHS Football Fall	0.00	(18.19)
58-0421-039-000-30-820-551-000-5100-	AP EHS Rifle Fall	0.00	(2.56)

# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
<b>Assets</b>			
<u>71-0000-010-000-00-000-000-000-7190-</u>	AP Cash	35.00	47,329.71
<u>71-0000-010-000-00-000-000-000-7191-</u>	AP Cash	2.29	859.52
<u>71-0000-010-000-00-000-000-000-7193-</u>	AP Cash	9.46	220.89
<u>71-0000-010-000-00-000-000-000-7194-</u>	AP Cash	0.88	121.75
<u>71-0000-010-000-00-000-000-000-7197-</u>	AP Cash	14.53	11,043.90
<u>71-0101-010-000-00-000-000-000-0001-</u>	AP Cash	7.84	524.79
<u>71-0101-020-000-00-000-000-000-0001-</u>	AP Cash	(3.98)	(18,741.93)
<u>71-0111-011-000-00-000-000-000-7190-</u>	CASH ESSA Bank Non-Expenda	3.98	18,741.93
<u>71-0111-011-000-00-000-000-000-7191-</u>	Investment Reid CD	0.00	2,500.00
<u>71-0111-011-000-00-000-000-000-7193-</u>	Investment Kulick CD	0.00	6,052.77
<u>71-0111-011-000-00-000-000-000-7194-</u>	Investment Davis CD	0.00	1,000.00
<u>71-0111-011-000-00-000-000-000-7197-</u>	Investment VanVliet CD	0.00	20,006.09
<u>71-0111-011-000-00-000-000-000-7197-</u>	Investment Waller CD	0.00	5,000.00
<b>Fund Balance</b>		<b>(35.00)</b>	<b>(47,329.71)</b>
<u>71-0000-032-000-00-000-000-000-7190-</u>	Revenue Control	(2.29)	(11.79)
<u>71-0000-032-000-00-000-000-000-7191-</u>	Revenue Control	(9.46)	(57.25)
<u>71-0000-032-000-00-000-000-000-7193-</u>	Revenue Control	(0.88)	(7.91)
<u>71-0000-032-000-00-000-000-000-7194-</u>	Revenue Control	(14.53)	(92.03)
<u>71-0000-032-000-00-000-000-000-7197-</u>	Revenue Control	(7.84)	(47.54)
<u>71-0795-079-000-00-000-100-000-7190-</u>	Net Position Reid	0.00	(2,530.66)
<u>71-0795-079-000-00-000-100-000-7191-</u>	Net Position Kulick	0.00	(6,300.84)
<u>71-0795-079-000-00-000-100-000-7193-</u>	Net Position Davis	0.00	(954.33)
<u>71-0795-079-000-00-000-100-000-7194-</u>	Net Position VanVliet	0.00	(24,849.57)
<u>71-0795-079-000-00-000-100-000-7197-</u>	Net Position Waller	0.00	(4,185.13)
<u>71-0795-079-000-00-000-101-000-7190-</u>	Net Position Reid	0.00	(817.07)
<u>71-0795-079-000-00-000-101-000-7191-</u>	Net Position Kulick	0.00	84.43
<u>71-0795-079-000-00-000-101-000-7193-</u>	Net Position Davis	0.00	(159.51)
<b>Total Assets</b>		<b>35.00</b>	<b>47,329.71</b>
<b>Total Fund Balance</b>		<b>(35.00)</b>	<b>(47,329.71)</b>

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# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
<b>72 Investment Trust Fund</b>			
72-0000-010-000-00-000-000-000-7225-	AP Cash	0.00	(397.44)
72-0000-010-000-00-000-000-000-7226-	AP Cash	0.00	2.95
72-0000-010-000-00-000-000-000-7227-	AP Cash	0.00	0.12
72-0000-010-000-00-000-000-000-7228-	AP Cash	0.00	3.96
72-0000-010-000-00-000-000-000-7229-	AP Cash	0.00	0.46
72-0000-010-000-00-000-000-000-7230-	AP Cash	0.00	3.81
72-0000-010-000-00-000-000-000-7231-	AP Cash	0.00	0.20
72-0101-020-000-00-000-000-000-0001-	Cash ESSA Bank Expendable Trus	6.76	31,829.62
72-0111-011-000-00-000-000-000-7201-	Investment Verwey	0.00	1,462.71
72-0111-011-000-00-000-000-000-7202-	Investment Maynard	0.00	4,665.00
72-0111-011-000-00-000-000-000-7203-	Investment Lantz	0.00	50,000.00
72-0000-010-000-00-000-000-000-0001-	Cash Control	(6.76)	(31,829.62)
<b>Fund Balance</b>		<b>(3,741.70)</b>	<b>(153,900.97)</b>
72-0000-032-000-00-000-000-000-7232-	Revenue Control	(3,619.64)	(3,644.11)
72-0000-032-000-00-000-000-000-7237-	Revenue Control	(0.02)	(0.19)
72-0000-032-000-00-000-000-000-7238-	Revenue Control	(0.06)	(0.50)
72-0000-032-000-00-000-000-000-7201-	Revenue Control	(1.47)	(2.98)
72-0000-032-000-00-000-000-000-7202-	Revenue Control	(4.23)	(9.22)
72-0000-032-000-00-000-000-000-7203-	Revenue Control	(65.03)	(390.24)
72-0000-032-000-00-000-000-000-7204-	Revenue Control	(0.20)	(1.63)
72-0000-032-000-00-000-000-000-7206-	Revenue Control	(0.04)	(0.32)
72-0000-032-000-00-000-000-000-7208-	Revenue Control	0.00	(0.03)
72-0000-032-000-00-000-000-000-7209-	Revenue Control	(0.06)	(0.50)
72-0000-032-000-00-000-000-000-7211-	Revenue Control	(0.07)	(0.58)
72-0000-032-000-00-000-000-000-7212-	Revenue Control	0.00	(0.11)
72-0000-032-000-00-000-000-000-7213-	Revenue Control	(50.61)	(155.03)
72-0000-032-000-00-000-000-000-7214-	Revenue Control	0.00	(0.02)

# Balance Sheet Report for 2021 Period 6



Account Number	Description	Period Net Change	Account Balance
<del>80-0000-010-000-00-000-000-8090-</del>	AP Cash	0.00	23.34
<del>80-0000-010-000-00-000-000-8091-</del>	AP Cash	0.00	319.36
<del>80-0000-010-000-00-000-000-8095-</del>	Cash Control	0.00	313.54
<del>80-0000-010-000-00-000-000-8995-</del>	AP Cash	15.87	129.09
<del>80-0101-020-000-00-000-000-0001-</del>	Cash ESSA Student Activity Fun	15.87	74,741.26
<b>Liabilities</b>			
<del>80-0496-049-000-00-000-000-8995-</del>	Due Student Activity/NSF Inter	(15.87)	(129.09)
<del>80-0496-049-000-20-517-510-000-8009-</del>	JTL Due to Builder's Club	0.00	(1,725.61)
<del>80-0496-049-000-20-517-510-000-8023-</del>	JTL Due to National Honor Soci	(178.41)	(3,092.76)
<del>80-0496-049-000-30-819-510-000-8020-</del>	EHN Due to Yearbook Club	0.00	(1,651.86)
<del>80-0496-049-000-30-819-510-000-8022-</del>	EHN Due to Newspaper Club	0.00	(290.56)
<del>80-0496-049-000-30-819-510-000-8023-</del>	EHN Due to National honor soci	0.00	(833.75)
<del>80-0496-049-000-30-819-510-000-8025-</del>	EHN Due to Student Government	0.00	(1,104.08)
<del>80-0496-049-000-30-819-510-000-8026-</del>	EHN Due to SADD Club	0.00	(5,515.35)
<del>80-0496-049-000-30-819-510-000-8035-</del>	EHN Due to FBLA	0.00	(1,983.13)
<del>80-0496-049-000-30-819-510-000-8038-</del>	EHN Due to Key Club	0.00	(416.16)
<del>80-0496-049-000-30-819-510-000-8039-</del>	EHN Due to Foreign Language Cl	0.00	(4,771.81)
<del>80-0496-049-000-30-819-510-000-8084-</del>	EHN Due to Reading Olympics Cl	0.00	(1,530.94)
<del>80-0496-049-000-30-819-510-000-8090-</del>	EHN Due to Class of 2018	0.00	(23.34)
<del>80-0496-049-000-30-819-510-000-8091-</del>	EHN Due to Class of 2019	0.00	(319.36)
<del>80-0496-049-000-30-820-510-000-8020-</del>	EHS Due to Yearbook Club	330.00	(18,217.18)
<del>80-0496-049-000-30-820-510-000-8022-</del>	EHS Due to Newspaper Club	0.00	(70.30)
<del>80-0496-049-000-30-820-510-000-8023-</del>	EHS Due to National Honor Soci	0.00	(1,101.34)
<del>80-0496-049-000-30-820-510-000-8025-</del>	EHS Due to Student Government	0.00	(843.92)
<del>80-0496-049-000-30-820-510-000-8026-</del>	EHS Due to SADD Club	0.00	(733.04)
<del>80-0496-049-000-30-820-510-000-8034-</del>	EHS Due to Art Club	0.00	(1,459.98)
<del>80-0496-049-000-30-820-510-000-8035-</del>	EHS Due to FBLA	0.00	(615.06)
<b>Total Liabilities</b>		<b>(364.28)</b>	<b>(108,415.91)</b>

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# East Stroudsburg Area SD, PA

## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COI
10 General Fund							
1110 Regular	56,188,171	56,191,371	20,958,430.99	5,375,983.86	298,920.76	34,934,019.23	37.8%
1190 Federal	2,333,178	2,333,178	827,037.15	1,173,794.15	2,679.40	1,503,461.45	35.6%
1192 Summer Program	233,198	233,198	158,609.34	158,609.34	.00	74,588.66	68.0%
1200 Special	100,645	100,645	26,195.09	3,045.96	.00	74,077.58	26.4%
1211 Lifeskill/Supp	2,605,403	2,605,403	936,944.62	195,160.35	372.13	1,661,831.31	36.2%
1221 Deaf/Hearing	186,849	186,849	84,931.25	16,986.25	6,627.07	101,817.75	45.5%
1224 Blind/Visually	119,603	119,603	50,762.86	10,170.05	.00	68,840.14	42.4%
1225 SpeechLang	1,100,463	1,100,463	450,507.48	89,983.51	.00	649,586.17	41.0%
1231 EntSupp	4,420,307	4,420,307	1,481,678.72	311,893.14	369.35	2,934,259.04	33.6%
1233 ArtisticSupp	1,119,500	1,119,500	459,973.07	93,666.70	4,569.24	2,584,127.72	40.6%
1241 LearningSupp	13,952,768	13,952,768	4,736,295.33	1,023,724.83	8,151.57	9,206,147.89	34.0%
1243 GiftedSupp	479,149	479,149	162,074.22	56,696.66	328.59	316,446.19	33.9%
1260 PhysicalSupp	459,276	459,276	208,761.70	41,752.34	.00	415,523.30	32.6%
1270 Handicap	618,244	618,244	201,320.70	40,264.14	.00	2,000.00	.0%
1281 Developpment/Support	2,000	2,000	.00	.00	.00	2,000.00	.0%
1290 SpecProg	3,818,150	3,799,398	1,035,396.85	557,340.83	46,915.50	2,717,085.29	28.5%
1360 BusinessEd	967,954	967,954	339,451.13	77,497.40	2,147.25	626,355.62	35.3%
1390 OtherVocProg	2,000,000	2,000,000	982,029.29	.00	1,029,933.60	-11,962.89	100.6%
1410 Drivers'Ed	237,808	237,808	78,237.73	18,248.28	.00	159,570.27	32.9%
1430 Homebound Instruction	24,000	24,000	7,171.26	675.05	.00	23,282.74	3.0%
1441 Adjudicated Court Place	150,000	187,500	1,356.22	40,270.31	.00	186,143.78	62.0%
1442 Alt Edu Program	599,576	548,076	331,478.81	.00	8,155.19	208,442.00	7.7%
1500 Nonpublic School Prog	36,123	36,123	1,968.48	.00	36,511.89	-2,357.37	106.5%
1801 Pre-K Instruction	25,571	25,571	45,322.53	.00	.00	-19,751.53	177.2%
2111 Dir of Pupil Svc	345,152	343,652	164,118.87	25,618.82	87.63	179,445.50	47.8%
2119 Spvstuser/Other	373,289	351,089	143,677.90	21,151.28	13,485.02	193,926.08	44.8%
2120 Guidance	3,525,043	3,525,043	1,449,184.79	255,110.91	1,899.74	2,073,958.30	41.2%
2140 Psychological Services	949,417	901,817	253,477.15	54,944.54	.00	648,339.85	28.1%
2144 Psychotherapy Service	949,417	949,417	71,571.05	14,344.21	.00	877,845.95	7.5%
2160 Social Work Services	516,138	516,138	106,509.89	17,719.24	.00	409,628.11	20.6%
2170 Student Acct Services	563,901	563,151	268,421.57	45,954.08	271.47	294,457.83	47.7%
2190 Oth Pupil Per	246,598	246,598	60,728.86	11,422.51	.00	185,869.14	24.6%
2250 Library	1,601,841	1,601,855	632,429.28	118,876.34	35,701.49	933,724.02	41.7%
2260 Inst&CurrDev	897,127	897,127	396,929.43	65,663.93	8,881.41	491,316.16	45.2%
2271 StaffDevCert	197,867	196,099	122,079.98	3,358.90	10,500.00	63,519.02	67.6%
2280 NonpublicSuppservice	520	520	.00	.00	347.40	172.60	66.8%
2310 BoardSvc	140,379	140,379	103,616.80	831.82	11,445.59	25,316.61	82.0%
2330 TaxAssess&Collect	496,999	496,999	181,630.15	111,898.51	5,100.00	315,268.85	36.6%
2350 Legal Services	400,000	400,000	176,892.14	36,645.50	5,635.50	217,472.36	45.6%
2360 Office Superintendent	1,069,230	1,070,730	512,098.34	73,495.85	928.80	557,702.86	47.9%
2380 Principal	5,990,617	5,991,413	2,759,045.61	439,631.05	16,316.77	3,216,051.10	46.3%
2390 Other Admin Sys	40,050	40,050	17,482.91	118,668.22	35,637.18	22,567.09	43.7%
2420 MedicalSvs	1,602,970	1,602,970	602,656.16	118,668.22	35,637.18	964,676.66	39.8%
2430 DentalSvs	146,214	146,214	51,843.54	11,039.49	332.74	94,037.72	35.7%



# East Stroudsburg Area SD, PA

## YEAR-TO-DATE BUDGET REPORT

DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP.	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
2450 NonpubHlthsvs	83,409	83,409	4,897.23	.00	20.30	78,491.47	5.9%
2490 Other Health Service	114,009	114,009	135,085.20	8,936.32	.00	-21,076.20	118.5%
2511 Supervisor Of Fiscal	195,645	195,645	90,432.15	15,061.67	.00	105,212.85	46.2%
2514 Payroll Services	236,179	236,179	110,951.78	17,722.74	.00	125,227.22	47.0%
2611 Financial Acct Service	1,221,311	1,221,311	604,436.18	68,422.67	7,362.82	609,512.00	50.1%
2611 Supervision-Op/Maint	138,338	138,338	109,997.82	30,710.64	.00	48,340.18	69.5%
2620 OperBlog	11,800,506	11,800,506	5,293,919.51	735,268.97	355,223.37	6,151,362.68	47.9%
2630 Grounds	552,654	555,654	78,702.88	1,870.31	8,940.57	468,910.55	15.6%
2660 Security	3,035,797	3,035,797	1,354,924.20	233,787.84	34,074.68	1,646,798.12	45.8%
2690 Other Op & Maint	0	0	.00	.00	-21,400.00	21,400.00	100.0%
2711 Adm-Trans -Head	134,240	134,240	62,193.79	10,479.02	.00	72,046.21	46.3%
2719 Spv-Trans -Other	364,988	364,988	170,392.85	27,951.88	.00	194,595.15	46.7%
2720 Vehicle Operation Svc	8,109,279	8,109,279	2,983,566.40	522,144.19	461,100.31	4,656,612.29	42.5%
2740 Vehicles&Maint	428,270	433,270	232,363.69	37,683.69	27,246.26	173,660.05	59.9%
2750 Nonpublic Trans	539,680	539,680	132,591.01	30,444.10	.00	407,088.99	24.6%
2831 Spv of Staff Services HR	206,513	206,513	100,466.96	15,917.56	.00	106,046.04	48.6%
2832 Recruit & Place	200	200	.00	.00	.00	200.00	0%
2833 StaffAcceSrv	353,777	353,777	186,454.80	23,576.89	888.45	166,434.05	53.0%
2834 SDevNonInstcert	82,625	82,720	625.05	190.00	609.00	81,485.91	1.5%
2836 SDevNonInstcert	67,125	67,125	425.00	.00	375.00	66,325.08	1.2%
2840 DataProcess	207,469	208,219	207,282.40	185.26	2,057.79	-1,101.24	100.5%
2841 Supervisor Itec	193,057	193,057	90,002.67	14,991.39	.00	103,054.33	46.6%
2844 OperationSVCS	3,365,821	3,365,821	1,571,570.97	187,665.96	234,053.91	1,560,195.85	53.6%
2850 Liaison SVCS	137,024	137,024	61,585.06	10,398.96	449.77	74,989.17	45.3%
2910 UNDEFINED	49,000	49,000	.00	.00	.00	49,000.00	0%
3210 StudentActivity	691,891	689,833	120,967.84	23,514.03	3,447.98	565,437.52	18.0%
3250 Athletics	2,459,894	2,459,894	905,413.10	100,273.24	108,518.28	1,445,962.41	41.2%
3310 Commkreation	119,476	119,476	55,713.65	1,063.82	1,127.42	62,634.93	47.6%
5110 Debt Service	17,256,345	17,256,345	14,979,138.64	.00	44,517.66	2,232,688.73	87.1%
5130 Refund Prior Yr Rev	260,000	260,000	194,565.77	.00	.00	65,434.23	74.8%
5800 Suspend Account	0	0	442,561.08	2,789.07	1,343.58	-443,904.66	100.0%
5900 Budgetary Reserve	1,100,000	1,100,000	-86,670,164.47	-3,944,787.89	.00	1,100,000.00	0%
6111 Current Real Estate Tax	-89,177,118	-89,177,118	-86,670,164.47	-3,944,787.89	.00	-2,506,933.53	97.2%
6112 Interim Real Estate Tax	-65,000	-65,000	.00	.00	.00	-65,000.00	0%
6113 Public Utility Realty	-125,000	-125,000	-101,306.02	.00	.00	-23,693.98	81.0%
6114 Pay In Lieu -St/Local	-90,000	-90,000	-71,067.65	.00	.00	-18,932.35	79.0%
6143 Local Service Tax - LST	-85,000	-85,000	-26,397.34	-27	.00	-58,602.66	31.1%
6151 Current Act 511 EIT	-3,420,000	-3,420,000	-1,832,407.97	-145,530.74	.00	-1,587,592.03	53.6%
6153 Curr Act 511 Real Est	-750,000	-750,000	-844,353.99	-142,885.26	.00	94,353.99	112.6%
6411 Delinquent Real Estate	-8,500,000	-8,500,000	-4,097,353.02	-2,090,681.05	.00	-4,402,646.98	48.2%
6510 Interest on Invest	-500,000	-500,000	-65,429.60	-11,123.84	.00	-434,570.40	13.1%
6710 Admissions	-35,000	-35,000	-4,674.66	.00	.00	-30,325.34	13.4%
6830 Rev From Intermed-Fed	-5,684	-5,684	.00	.00	.00	-5,684.00	0%
6832 Federal Idea Revenue	-1,053,806	-1,053,806	-612,109.78	.00	.00	-441,696.22	58.1%

# East Stroudsburg Area SD, PA

## YEAR-TO-DATE BUDGET REPORT

DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10 General Fund							
6910 Rentals	-75,000	-75,000	-23,611.99	-2,280.19	.00	-51,388.01	31.5%
6941 Regular Sch Tuition	-20,000	-20,000	.00	.00	.00	-20,000.00	.0%
6942 Summer School Tuition	-12,000	-12,000	.00	.00	.00	-12,000.00	.0%
6944 Tuition from Other Lea	-8,500	-8,500	-47,941.48	-13,845.62	.00	39,441.48	564.0%
6991 RefundPriorYrReceipt	-20,000	-20,000	-1,831.96	.00	.00	-18,168.04	9.2%
6999 Other Revenues Misc	-100,000	-100,000	-23,033.15	-4,597.88	.00	-76,966.85	23.0%
7110 Basic Education	-16,802,125	-16,802,125	-4,895,742.00	.00	.00	-16,802,125.00	100.0%
7111 Basic Education	0	0	-1,703,406.56	-227,281.29	.00	4,895,742.00	100.0%
7112 Basic Ed Fund-Social Security	0	0	.00	.00	.00	-800,000.00	.0%
7160 Tuition Orphans & Child	-800,000	-800,000	.00	.00	.00	-800,000.00	.0%
7240 Driver Ed-Student	-20,000	-20,000	.00	.00	.00	-20,000.00	.0%
7271 Special Ed School Aged	-4,547,657	-4,547,657	-2,095,977.00	.00	.00	-2,451,680.00	46.1%
7311 Pupil Transportation Subsidy	-2,900,000	-2,900,000	-255,278.00	.00	.00	-2,644,722.00	8.8%
7320 Rent & Sink Fund Pymt	-1,375,500	-1,375,500	-982,770.44	.00	.00	-392,729.56	71.4%
7330 Health Services/ Act 25	-155,000	-155,000	.00	.00	.00	-155,000.00	.0%
7340 State Prop Tax Reduction Allo	-4,345,793	-4,345,793	-4,345,792.96	-1,399,611.56	.00	.04	100.0%
7361 School Safety & Security Gran	-45,000	-45,000	-39,888.32	-24,788.32	.00	-5,111.68	88.6%
7505 Ready To Learn Grant	-1,248,758	-1,248,758	-1,248,758.00	.00	.00	-1,248,758.00	100.0%
7810 State Share Ss & Med	-2,798,677	-2,798,677	.00	.00	.00	-2,798,677.00	.0%
8110 State Share Retire Cont	-12,790,467	-12,790,467	-6,919,383.99	-2,998,392.47	.00	-5,871,083.01	54.1%
8114 Payments Fed Impacted	-625,000	-625,000	-507,333.00	-507,333.00	.00	-117,667.00	81.2%
8514 NCLB-Title I	-1,923,719	-1,923,719	-865,899.00	-137,408.50	.00	-1,057,820.00	45.0%
8515 NCLB-Title II	-247,537	-247,537	-125,196.51	-17,681.21	.00	-122,340.49	50.6%
8516 NCLB-Title III	-25,574	-25,574	-18,430.39	-3,707.85	.00	-7,143.61	72.1%
8517 NCLB-Title IV	-160,583	-160,583	-92,008.87	-11,470.21	.00	-68,574.13	57.3%
8732 Arra-Oscbs	-54,900	-54,900	-27,752.69	.00	.00	-27,147.31	50.6%
8733 UNDEFINED	-25,100	-25,100	-12.83	.00	.00	-25,087.17	.1%
8741 ESSER - COVID-19	-1,739,127	-1,739,127	.00	.00	.00	-1,739,127.00	.0%
8749 Other CARES Act Funding	0	0	-770,305.00	-376,535.00	.00	770,305.00	100.0%
8810 Med Assist Reimb Access	-1,901,667	-1,901,667	-1,247,642.06	.00	.00	-654,024.94	65.6%
8820 Med Assi Reimb Trans	-80,000	-80,000	-73,283.77	.00	.00	-6,716.23	91.6%
9210 Capital Lease Equipment	-1,325,426	-1,325,426	.00	.00	.00	-1,325,426.00	.0%
9400 Sale Of Fixed Assets	-125,000	-125,000	-253.10	.00	.00	-124,746.90	.2%
TOTAL General Fund	5,180,907	5,180,907	-48,721,714.65	-406,392.91	2,866,634.21	51,035,987.93	-885.1%
TOTAL REVENUES	-160,104,718	-160,104,718	-120,636,797.57	-12,059,942.15	.00	-39,467,920.43	
TOTAL EXPENSES	165,285,625	165,285,625	71,915,082.92	11,653,549.24	2,866,634.21	90,503,908.36	

# East Stroudsburg Area SD, PA

## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR: Special Activity	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COI
3210 Student Activity	0	0	8,151.74	617.92	.00	-8,151.74	100.0%
3250 Athletics	0	0	4,006.37	556.50	.00	-4,006.37	100.0%
6510 Interest on Invest	0	0	-566.37	-124.84	.00	566.37	100.0%
6750 Student Special Event	0	0	-16,306.16	-2,263.24	.00	16,306.16	100.0%
6790 Other Stu Act Income	0	0	-3,965.13	-419.33	.00	3,965.13	100.0%
6990 Misc Revenue	0	0	-2,603.18	-151.85	.00	2,603.18	100.0%
TOTAL Special Activity	0	0	-11,482.73	-1,784.84	.00	11,482.73	100.0%
TOTAL REVENUES	0	0	-23,640.84	-2,959.26	.00	23,640.84	
TOTAL EXPENSES	0	0	12,158.11	1,174.42	.00	-12,158.11	

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# East Stroudsburg Area SD, PA



## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP.	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
52 Capital Reserve	0	0	0	0	0	0	0.0%
2620 OperBldg	0	0	9,542.50	1,757.00	.00	-9,542.50	100.0%
2660 Security	0	0	18,971.68	.00	.00	-18,971.68	100.0%
2690 other Op & Maint	0	0	3,039.65	804.20	.00	-3,039.65	100.0%
4200 SiteImprove	0	0	63,147.12	5,700.00	.00	-63,147.12	100.0%
4600 Bldg Imp	0	0	2,960,445.04	632,903.35	.00	-2,960,445.04	100.0%
6510 Interest on Invest	0	0	-2,487.85	-162.51	.00	2,487.85	100.0%
TOTAL Capital Reserve	0	0	3,052,658.14	641,002.04	.00	-3,052,658.14	100.0%
TOTAL REVENUES	0	0	-2,487.85	-162.51	.00	2,487.85	
TOTAL EXPENSES	0	0	3,055,145.99	641,164.55	.00	-3,055,145.99	

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# East Stroudsburg Area SD, PA

## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT. USE/COL
50 Cafeteria Fund							
3100 Foodservices	0	0	1,648,583.57	306,530.67	991,083.51	-2,639,667.08	100.0%
6510 Interest on Invest	0	0	-433.06	-33.36	.00	433.06	100.0%
6611 Daily Sales-Sch Lunch	0	0	-157.35	.00	.00	157.35	100.0%
6612 Daily Sales-Breakfast	0	0	-171.65	.00	.00	171.65	100.0%
6620 Daily Sales-Non-Reimbur	0	0	-3,824.10	.00	.00	3,824.10	100.0%
6630 Special Functions	0	0	-7,629.05	-291.60	.00	7,629.05	100.0%
6920 Contribution & Donation	0	0	-1,898.25	.00	.00	1,898.25	100.0%
7112 Basic Ed Fund-Social Security	0	0	-22,976.15	.00	.00	22,976.15	100.0%
7600 Milk/Lunch/Breakfast	0	0	-38,068.92	.00	.00	38,068.92	100.0%
7820 State Share Retire Cont	0	0	-101,204.77	.00	.00	101,204.77	100.0%
8331 Subsidies Milk/ Lunch	0	0	-961,487.30	.00	.00	961,487.30	100.0%
TOTAL Cafeteria Fund	0	0	510,732.77	306,185.71	991,083.51	-1,501,816.28	100.0%
TOTAL REVENUES	0	0	-1,137,850.80	-344.96	.00	1,137,850.80	
TOTAL EXPENSES	0	0	1,648,583.57	306,530.67	991,083.51	-2,639,667.08	

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# East Stroudsburg Area SD, PA



## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP.	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
58 Concession Stand	0	0	7.67	-5.92	.00	-7.67	100.0%
6510 Interest on Invest	0	0	297.93	.00	.00	-297.93	100.0%
6630 Special Functions	0	0	305.60	-5.92	.00	-305.60	100.0%
TOTAL Concession Stand	0	0	305.60	-5.92	.00	-305.60	
TOTAL REVENUES	0	0	305.60	-5.92	.00	-305.60	

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# East Stroudsburg Area SD, PA



## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/CGL
71 Private - Purpose Trust Fund	0	0	-216.52	-35.00	.00	216.52	100.0%
6510 Interest on Invest	0	0	-216.52	-35.00	.00	216.52	100.0%
TOTAL PRIVATE - Purpose Trust Fun	0	0	-216.52	-35.00	.00	216.52	100.0%
TOTAL REVENUES	0	0	-216.52	-35.00	.00	216.52	

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# East Stroudsburg Area SD, PA



## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
72 Investment Trust Fund							
6510 Interest on Invest	0	0	-440.65	-75.44	.00	440.65	100.0%
6920 Contribution & Donation	0	0	-3,000.00	.00	.00	3,000.00	100.0%
TOTAL Investment Trust Fund	0	0	-3,440.65	-75.44	.00	3,440.65	100.0%
TOTAL REVENUES	0	0	-3,440.65	-75.44	.00	3,440.65	

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# East Stroudsburg Area SD, PA



## YEAR-TO-DATE BUDGET REPORT DECEMBER 2020

FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	5,180,907	5,180,907	-45,173,158.04	538,893.64	3,857,717.72	46,496,347.81	-797.5%

\*\* END OF REPORT - Generated by Sonya Burch \*\*

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# TERPconsulting

fire + life safety

V.I.D.I.

7936 Monaco Bay Court  
Las Vegas, NV 89117  
+1(702) 953.9436

Lyman & Ash  
1612 Latimer Street  
Philadelphia, PA 19103

Invoice number 7690  
Date 09/30/2020

Project 20.6010 East Stroudsburg Elementary  
School Expert Witness

### Invoice Summary

Description	Total Billed	Prior Billed	Current Billed
EXPERT WITNESS	9,300.00	8,800.00	500.00
TRAVEL EXPENSES	255.48	255.48	0.00
Total	9,555.48	9,055.48	500.00

### Professional Fees

	Hours	Rate	Billed Amount
Engineer Mark Hopkins 09/13/2020	2.50	200.00	500.00
Invoice total			500.00

Approved by:

Tisha Overman

Please make all checks payable to TERPconsulting. Mail Payments to 7936 Monaco Bay Court, Las Vegas, NV 89117  
if you have any questions concerning this invoice, contact Tisha Overman +1.702.953.9436

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V.I.C.I



**D'HUY Engineering, Inc.**  
One East Broad Street, Suite 310 Bethlehem, PA 18018  
Phone: 610.865.3000 Fax: 610.861.0181

**INVOICE**

No. 52059  
11/27/2020

**East Stroudsburg Area School District**

50 Vine Street  
East Stroudsburg, PA 18301  
Mr. Tom McIntyre

<b>High School North Roof Replacement</b>
<b>287010</b>
For Services Rendered From October 31, 2020 To November 27, 2020
DEI Fee = 7% of Construction Cost \$7,008,635 = \$490,604

**01 - High School North / Lehman I.S. Roof Investigation**

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$12,900.00	\$12,900.00	100.00	\$0.00

**02 - Design, Bidding & Construction Phase Services**

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$490,604.00	\$417,013.40	85.68	\$3,340.52

**INVOICE TOTAL \$3,340.52**

**Prior Billing Information**

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
51915	10/30/2020	\$19,059.97	\$0.00	\$0.00	\$0.00	\$19,059.97
<b>Total Prior Billing</b>		<b>\$19,059.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,059.97</b>

187

Vic. 2



**D'HUY Engineering, Inc.**  
One East Broad Street, Suite 310 Bethlehem, PA 18018  
Phone: 610.865.3000 Fax: 610.861.0181

**INVOICE**

No. 52060  
11/27/2020

**East Stroudsburg Area School District**

50 Vine Street  
East Stroudsburg, PA 18301  
Mr. Tom McIntyre

**Resica E.S. & Middle Smithfield E.S. Water Filtration**  
**287016**  
For Services Rendered From October 31, 2020 To November 27, 2020  
DEI Fee = \$17,500 (7.5% of Estimated Construction Cost \$200,000 + \$2,500)

**00 - Basic Services**

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$17,500.00	\$17,500.00	100.00	\$0.00

**01 - DEP Application for Public Water Service**

**Professional Services**

	Task	Hours	Rate	Amount
Data Proc./Research Asst.	Administrative	2.00	56.00	\$110.00
Engineer in Training	Final Application	1.00	90.00	\$90.00
Engineer in Training	Application Preparation	9.50	90.00	\$855.00
Senior Principal	Final Application Review	1.00	190.00	\$190.00
<b>Total Professional Services for 01</b>				<b>\$1,245.00</b>

**Reimbursables**

	Unit Rate	Qty	Markup	Amount
Design Management Group Invoice #2680 - \$12,847.50 BTD	95.00	1.00	1.05	\$99.75
Design Management Group DMG Inv #2658 - \$12,752.50 BTD	6,840.00	1.00	1.05	\$7,182.00
Federal Express	22.28	2.00	1.00	\$44.56
Mileage Mileage from Bethlehem to MSE and RE	0.58	50.00	1.00	\$28.75
Reimbursable Fees Commonwealth of Pennsylvania - Submission Fee	1,000.00	1.00	1.00	\$1,000.00

**Total Reimbursables for 01**

**\$8,355.06**

**Total Charges for 01**

**\$9,600.06**

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**INVOICE TOTAL \$9,600.06**

**Prior Billing Information**

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
51923	10/30/2020	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00
<b>Total Prior Billing</b>		<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>

D'HUY ENGINEERING, INC.

27072

Re.

Check Total: \$1,000.00

11/06/2020

Pay To Commonwealth of Pennsylvania

Invoice No.	Invoice Date	Invoice Amount	Amount Due	Discount	Apply	Balance
287016 - Submission Fee	11/06/2020	1,000.00	1,000.00	0.00	1,000.00	0.00

PRODUCT 88LM000 MCBEE To Reorder: 1-800-882-2891 or www.mcbengine.com

091



SAFE STK0K06 05/15/2020 00:00 -431



# Design Management Group

2007 Rte 315 Hwy, Ste 202  
Pittston, PA 18640  
Tel: 570-299-7520  
kurils@dmgeg.com  
www.dmgeg.com

## Invoice

Invoice Date: Oct 31, 2020  
Invoice Num: 2658  
Billing Through: Oct 31, 2020

Mr. Jamie Lynch, Principal  
D'Huy Engineering, Inc.  
One East Broad Street  
Suite 310  
Bethlehem, PA 18018-

East Stroudsburg High School Water Filtration (19-152:01) - Managed by (KS): Ongoing Design.

### Professional Services

Date	Employee	Description	Hours	Rate	Amount
9/29/2020	WG	Plumbing construction administration	2.00	\$95.00	\$190.00
10/5/2020	WG	Plumbing design tasks	6.00	\$95.00	\$570.00
10/6/2020	BS	Power and lighting design tasks	2.00	\$95.00	\$190.00
10/6/2020	WG	Plumbing design tasks	8.00	\$95.00	\$760.00
10/7/2020	WG	Plumbing design tasks	8.00	\$95.00	\$760.00
10/8/2020	BS	Power and lighting design tasks	5.00	\$95.00	\$475.00
10/8/2020	WG	Plumbing design tasks	6.00	\$95.00	\$570.00
10/16/2020	WG	Plumbing design tasks	2.00	\$95.00	\$190.00
10/22/2020	BS	Power and lighting design tasks	1.00	\$95.00	\$95.00
10/22/2020	WG	Plumbing design tasks	5.00	\$95.00	\$475.00
10/23/2020	WG	Plumbing design tasks	7.00	\$95.00	\$665.00
10/28/2020	WG	Plumbing design tasks	3.00	\$95.00	\$285.00
10/29/2020	WG	Plumbing design tasks	5.00	\$95.00	\$475.00
10/30/2020	BS	Power and lighting design tasks	1.00	\$95.00	\$95.00
10/30/2020	WG	Plumbing design tasks	7.00	\$95.00	\$665.00

Total Service Amount: | **\$6,460.00**

Amount Due This Invoice: | **\$6,460.00**

*This invoice is due on 11/30/2020*

### Account Summary

Services BTD	Expenses BTD	Last Inv Num	Last Inv Date	Last Inv Amt	Last Pay Amt	Prev Unpaid Amt
\$12,752.50	\$138.00	2454	7/31/2020	\$380.00	\$1,995.00	\$380.00

Total Amount Due Including This Invoice: | **\$6,840.00**

Please remit payment to:  
Kurils Seating  
112 Greystone Drive  
Mountain Top, PA 18707

191



# Design Management Group

2007 Rte 315 Hwy, Ste 202  
Pittston, PA 18640  
Tel: 570-299-7520  
kurtis@dmgeng.com  
www.dmgeng.com

## Invoice

Invoice Date: Nov 30, 2020

Invoice Num: 2680

Billing Through: Nov 30, 2020

Mr. Jamie Lynch, Principal  
D'Huy Engineering, Inc.  
One East Broad Street  
Suite 310  
Bethlehem, PA 18018-

### East Stroudsburg High School Water Filtration (19-152:01) - Managed by (KS)

#### Professional Services

Date	Employee	Description	Hours	Rate	Amount
11/2/2020	WG	Plumbing design tasks	1.00	\$95.00	\$95.00
Total Service Amount:					\$95.00
Amount Due This Invoice:					\$95.00

*This invoice is due on 12/30/2020*

#### Account Summary

Services BTD	Expenses BTD	Last Inv Num	Last Inv Date	Last Inv Amt	Last Pay Amt	Prev Unpaid Amt
\$12,847.50	\$138.00	2658	10/31/2020	\$6,460.00	\$380.00	\$6,460.00

Total Amount Due Including This Invoice: \$6,555.00

Please remit payment to:  
Kurtis Searing  
112 Greystone Drive  
Mountain Top, PA 18707

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V.I.C. 3



**D'HUY Engineering, Inc.**  
One East Broad Street, Suite 310 Bethlehem, PA 18018  
Phone: 610.865.3000 Fax: 610.861.0181

**INVOICE**  
No. 52001  
11/27/2020

**East Stroudsburg Area School District**  
50 Vine Street  
East Stroudsburg, PA 18301  
Mr. Tom McIntyre

**High School North Sanitary Liner Replacement**  
**287017**  
For Services Rendered From October 31, 2020 To November 27, 2020  
DEI Fee = \$52,500 (7% of Estimated Construction Cost \$750,000)

**00 - Basic Services**

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$52,500.00	\$34,125.00	65.00	\$0.00

**01 - DEP Application for Public Water Service**

**Professional Services**

Task	Hours	Rate	Amount
Engineer In Training Report Preparation	2.50	90.00	\$225.00
Engineer in Training Project Administration	1.00	90.00	\$90.00
<b>Total Professional Services for 01</b>			<b>\$315.00</b>

**Reimbursables**

Reimbursable Fees	Unit Rate	Qty	Markup	Amount
Commonwealth of Pennsylvania - Submission Fee	1,000.00	1.00	1.00	\$1,000.00
<b>Total Reimbursables for 01</b>				<b>\$1,000.00</b>
<b>Total Charges for 01</b>				<b>\$1,315.00</b>

**Reimb - Reimbursable Submission Fees**

**INVOICE TOTAL \$1,315.00**

**Prior Billing Information**

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
51924	10/30/2020	\$5,700.00	\$0.00	\$0.00	\$0.00	\$5,700.00
<b>Total Prior Billing</b>		<b>\$5,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,700.00</b>

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**D'HUY ENGINEERING, INC.**

Re.

Pay To Commonwealth of Pennsylvania

Invoice No. Invoice Date Invoice Amount Amount Due  
287017 - Submission Fee 11/06/2020 1,000.00 1,000.00

Check Total: \$1,000.00

27073

11/06/2020

Discount 0.00 Apply 1,000.00 Balance 0.00



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ESAFRE STDK06 05/15/2020 0001 -430-

V.I.C. 4



**D'HUY Engineering, Inc.**

One East Broad Street, Suite 310 Bethlehem, PA 18018

Phone: 610.865.3000

Fax: 610.861.0181

**INVOICE**

No. 52062

11/27/2020

**East Stroudsburg Area School District**

50 Vine Street

East Stroudsburg, PA 18301

Mr. Tom McIntyre

**J.T. Lambert Intermediate School & Resica Elementary School Flooring Replacement**  
**287020**  
 For Services Rendered From October 31, 2020 To November 27, 2020

DEI Fee = \$58,770 (7% of Construction Cost \$839,580)

**00 - Basic Services**

<u>Contract Amount</u>	<u>Previously Billed</u>	<u>% Complete</u>	<u>Invoice Amount</u>
\$58,770.00	\$57,594.60	100.00	\$1,175.40

**INVOICE TOTAL \$1,175.40**

**Prior Billing Information**

<u>Invoice</u>	<u>0 - 30</u>	<u>31 - 60</u>	<u>61-90</u>	<u>Over 90</u>	<u>Balance</u>
51917 10/30/2020	\$1,763.10	\$0.00	\$0.00	\$0.00	\$1,763.10
<b>Total Prior Billing</b>	<b>\$1,763.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,763.10</b>

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V.I.C. 5



**D'HUY Engineering, Inc.**  
One East Broad Street, Suite 310 Bethlehem, PA 18018  
Phone: 610.865.3000 Fax: 610.861.0181

**INVOICE**

No. 52063  
11/27/2020

**East Stroudsburg Area School District**

50 Vine Street  
East Stroudsburg, PA 18301  
Mr. Tom McIntyre

**Transportation Building Underground Storage Tank Removal**

**287023**

For Services Rendered From October 31, 2020 To November 27, 2020

DEI Fee = \$10,862.50 (7.5% of Construction Cost \$111,500.00 + \$2,500)

**00 - Basic Services**

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$13,750.00	\$7,679.20	65.00	\$1,258.30

**INVOICE TOTAL \$1,258.30**

**Prior Billing Information**

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
51738	9/25/2020	\$0.00	\$4,639.55	\$0.00	\$0.00	\$4,639.55
51918	10/30/2020	\$804.20	\$0.00	\$0.00	\$0.00	\$804.20
<b>Total Prior Billing</b>		<b>\$804.20</b>	<b>\$4,639.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,443.75</b>

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V.I.C.C



**D'HUY Engineering, Inc.**  
One East Broad Street, Suite 310 Bethlehem, PA 18018  
Phone: 610.865.3000 Fax: 610.861.0181

**INVOICE**

No: 52064  
11/27/2020

**East Stroudsburg Area School District**

50 Vine Street  
East Stroudsburg, PA 18301  
Mr. Tom McIntyre

**Lehman I.S. & Bushkill E.S. Flooring Replacement**  
**287026**  
For Services Rendered From October 31, 2020 To November 27, 2020  
DEI Estimated Fee: 7% of \$600,000 = \$42,000

**00 - Basic Services**

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$42,000.00	\$665.03	10.00	\$3,534.97

**INVOICE TOTAL \$3,534.97**

**Prior Billing Information**

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
51921	10/30/2020	\$665.03	\$0.00	\$0.00	\$0.00	\$665.03
<b>Total Prior Billing</b>		<b>\$665.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$665.03</b>

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V.I.C. 7



**D'HUY Engineering, Inc.**  
One East Broad Street, Suite 310 Bethlehem, PA 18018  
Phone: 610.865.3000 Fax: 610.861.0181

**INVOICE**  
No. 52095  
11/27/2020

**East Stroudsburg Area School District**  
60 Vine Street  
East Stroudsburg, PA 18301  
Mr. Tom McIntyre

**High School North & High School South Hand Wash Stations**  
**287027**  
For Services Rendered From October 31, 2020 To November 27, 2020  
DEI Estimated Fee: \$4,000 + 7.5% of \$75,000 = \$9,625

**00 - Basic Services**

Contract Amount	Previously Billed	% Complete	Invoice Amount
\$9,625.00	\$1,757.50	21.38	\$300.00

**INVOICE TOTAL      \$300.00**

**Prior Billing Information**

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
51922	10/30/2020	\$1,757.50	\$0.00	\$0.00	\$0.00	\$1,757.50
<b>Total Prior Billing</b>		<b>\$1,757.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,757.50</b>

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Vic 8



**D'HUY Engineering, Inc.**

One East Broad Street, Suite 310 Bethlehem, PA 18018

Phone: 610.865.3000

Fax: 610.861.0181

**INVOICE**

No. 52066

11/27/2020

**East Stroudsburg Area School District**

50 Vine Street

East Stroudsburg, PA 18301

Mr. Tom McIntyre

**J.M. Hill Entrance Vestibule Renovation**

**287028**

For Services Rendered From October 31, 2020 To November 27, 2020

DEI Estimated Fee: \$2,500 + 7.5% of \$150,000 = \$13,750

00 - Basic Services

<u>Contract Amount</u>	<u>Previously Billed</u>	<u>% Complete</u>	<u>Invoice Amount</u>
\$13,750.00	\$0.00	4.36	\$599.38

**INVOICE TOTAL \$599.38**

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

County : Monroe  
AUN Number : 120452803  
LEA Type : SD

# Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
6/30/2020

Pennsylvania Department of Education

&


Office of Comptroller Operations

PDE-2056: Intermediate Unit

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

200

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

  
\_\_\_\_\_  
Chief School Administrator Signature

\_\_\_\_\_  
Date 10/30/2020

  
\_\_\_\_\_  
Board Secretary Signature

\_\_\_\_\_  
Date 10/30/2020

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



# Audit Certification

Annual Financial Report:

For Fiscal Year Ending 6/30/2020

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

LEA Name: East Stroudsburg Area SD

AUN Number: 120452003

County: Monroe

Audit Certification Due:  
12/31/2020

This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System (CFRS).

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 through CFRS is materially consistent with the audited financial statements.

Chief School Administrator

D. Kelly  
Signature

10-30-20  
Date

Board Secretary

[Signature]  
Signature

10-30-20  
Date

Diane Kelly

(570)424-8500 Ext: 10121

Contact Person

Contact Person Telephone Number

diane-kelly@esasd.net

(570)420-8384

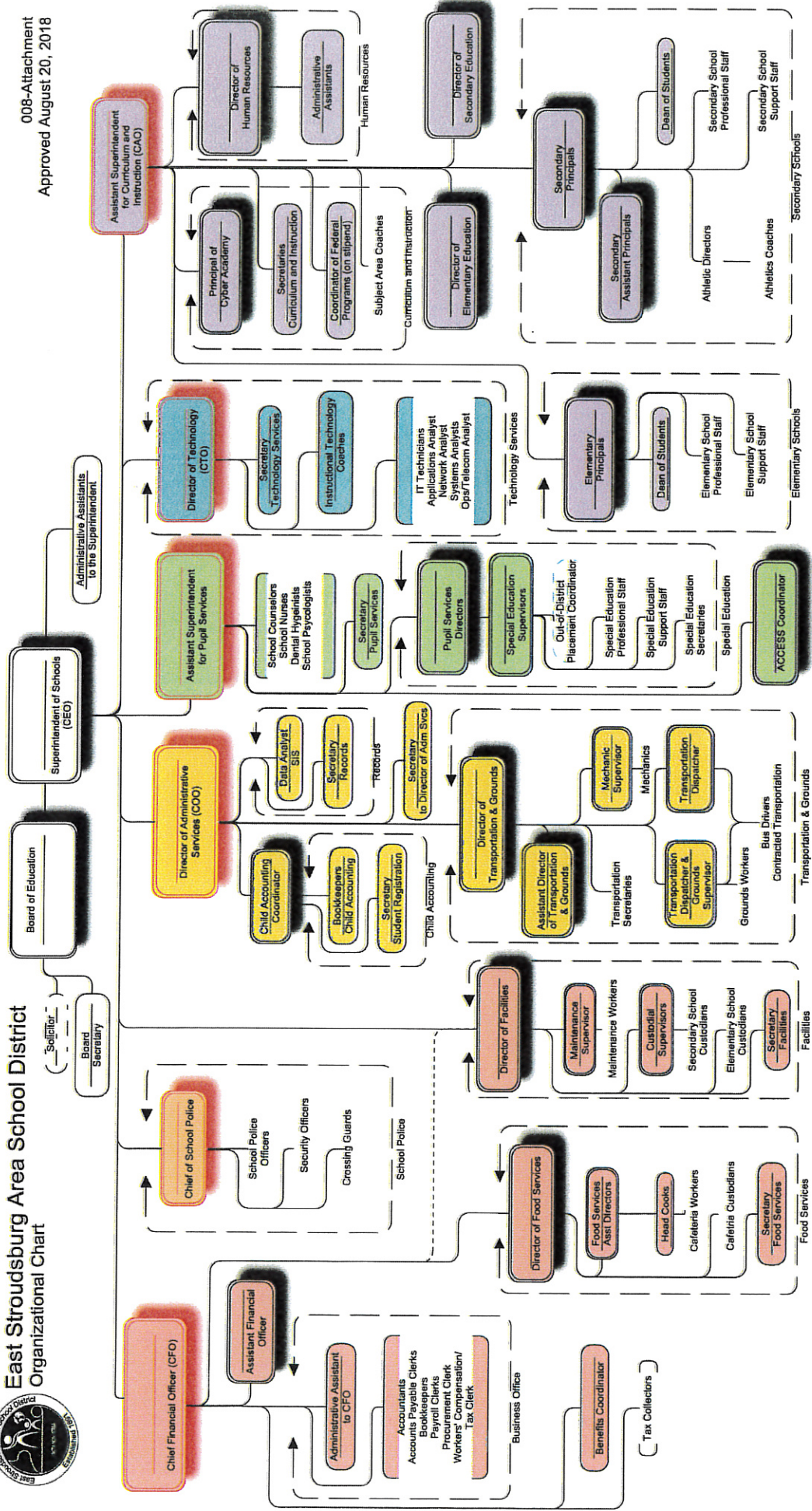
Contact Person E-mail Address

Contact Person Fax Number



# East Stroudsburg Area School District Organizational Chart

008-Attachment  
Approved August 20, 2018



202

EAST  
STROUDSBURG  
AREA  
SCHOOL DISTRICT

SECTION: FINANCES

TITLE: CAPITALIZATION POLICY

ADOPTED: August 19, 2002

REVISED:

<p>1. Purpose</p>	<p style="text-align: center;">623. CAPITALIZATION POLICY</p> <p>The Board recognizes the need to implement the required accounting and financial reporting standards promulgated by the Governmental Accounting Standards Board (GASB). GASB Statement 34 was issued to provide new and additional information to the diverse users of district financial statements. In addition to the information contained in previous financial reporting, GASB 34 will now provide information in a highly aggregated manner looking at the long-term financial health of the school district. This new information will require school districts to account for capital assets in a manner different than previously recorded. The intent is to provide an additional set of entity-wide financial statements more similar to the private sector.</p> <p>The primary objectives of GASB 34 include:</p> <ol style="list-style-type: none"> <li>1. New entity-wide financial statements reflecting the overall financial position of the school district.</li> <li>2. Long-term focus for school district activities.</li> <li>3. Narrative overview and analysis.</li> <li>4. Information on major funds.</li> <li>5. Expanded budgetary reporting.</li> </ol> <p>It is important to note that the methods, calculations and procedures for determining the budgetary process of the school district will not be affected by the implementation of the new standards. The information contained in previous financial statements will largely be in the same format.</p>
<p>2. Authority</p>	<p>The Board adopts the Governmental Accounting Standards Board Statement 34.</p>

3. Delegation of Responsibility	<p>The Board delegates to the Business Manager, in cooperation with the local independent auditor, the responsibility to coordinate the compilation and preparation of all information necessary to implement this policy in accordance with school district administrative procedures.</p>
4. Guidelines	<p style="text-align: center;"><b>REQUIREMENTS</b></p> <p><u>Capitalized Assets</u></p> <p>A <b>capitalized asset</b> shall be any asset acquired by donation or purchase that has a useful life of longer than one (1) year or extends the life of another capitalized asset or increases its value and meets a specific dollar threshold. At management's discretion, and in conjunction with the local auditor, capital assets purchased with long-term debt may be capitalized regardless of the specific dollar threshold for the type of class of asset acquired.</p> <p><u>Value of Assets</u></p> <p>All capitalized assets shall be recorded at historical cost at acquisition date or estimated cost if acquired prior to the date of the initial inventory. Any donated capital asset shall be recorded at the date of donation using the fair market value of the item at that date.</p> <p><u>Depreciation</u></p> <p>Depreciation shall be based on the straight-line method of depreciation over the estimated useful life of each depreciable asset or group of assets. Periodically, management shall evaluate the estimated useful life of each depreciable asset to determine if revision of such estimate is required.</p> <p><u>Dollar Threshold</u></p> <p>A dollar threshold for each asset shall be set at an appropriate level. Management should periodically review these levels with assistance from the local independent auditor and make any modifications necessary.</p>

Val Number	Description	Justification
42420	Expenditure Detail: Total current year 2700-513 expenditure varies from prior year by 10%. Correct the data or enter a justification. 2700-513, AFR Exp Detail: \$632,043.38 2700-513, PY AFR Amount: \$890,263.82	The use of our contracted drivers was reduced do to the mandated closing of schools in March 2020.
50460	SESS - 2420 Medical Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2420: \$288,477.30 Prior Year SESS Schedule 2420: \$0.00	We used our Special Ed % to calculate Special Ed Costs
50470	SESS - 2440 Nursing Services: SESS Schedule amounts for Special Education vary from prior year by 40% or more. Correct the data or enter a justification. SESS Schedule 2440: \$3,480.00 Prior Year SESS Schedule 2440: \$6,942.20	Did not need as much supplies due to the school closure in March 2020

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Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
0100 Cash and Cash Equivalents	21,596,392				242,833
0110 Investments	39,073,054				41,422
0120 Taxes Receivable	14,841,019				
0130 Due From Other Funds	853,922				
0141 Due From Other Governments	91,997				
0142 State Revenue Receivable	2,514,671				
0143 Federal Revenue Receivable	2,311,544				
0145 Other Intergovernmental Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	206,693				
0170 Inventories					
0180 Prepaid Expenses (Expenditures)	343,075				
0190 Other Current Assets					

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<b>Total Assets</b>	<b>\$81,832,367</b>				<b>\$284,255</b>
0910 Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$81,832,367</b>				<b>\$284,255</b>

Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Assets

0100 Cash and Cash Equivalents						14,553,362
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						
<b>Total Assets</b>						<b>\$14,553,362</b>
0910 Deferred Outflows of Resources						
<b>Total Assets And Deferred Outflows Of Resources</b>						<b>\$14,553,362</b>

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Amounts Expressed in Whole Dollars	<u>Total Governmental Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>	
<b>Assets</b>	
0100 Cash and Cash Equivalents	36,392,587
0110 Investments	39,114,476
0120 Taxes Receivable	14,841,019
0130 Due From Other Funds	853,922
0141 Due From Other Governments	91,997
0142 State Revenue Receivable	2,514,671
0143 Federal Revenue Receivable	2,311,544
0145 Other Intergovernmental Revenue Receivable	
0146 Due from Primary Government	
0147 Due from Component Unit	
0150 Other Receivables	206,693
0170 Inventories	
0180 Prepaid Expenses (Expenditures)	343,075
0190 Other Current Assets	
<b>Total Assets</b>	<b>\$96,669,984</b>
0910 Deferred Outflows of Resources	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$96,669,984</b>

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Amounts Expressed in Whole Dollars

	<u>Capital Reserve (690)</u>	<u>Capital Reserve (1431)</u>	<u>Other Capital Projects Fund</u>	<u>Debt Service</u>	<u>Permanent</u>
	<u>1850)</u>	<u>(32)</u>	<u>(39)</u>	<u>(40)</u>	<u>(90)</u>
	<u>(31)</u>				

**Liabilities And Deferred Inflows Of Resources And Fund Balances**

<b>Liabilities</b>					
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		1,175,236			
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues					
0490 Other Current Liabilities					
<b>Total Liabilities</b>		<b>\$1,175,236</b>			
<b>Fund Balances</b>					
0950 Deferred Inflows of Resources					
0810 Nonspendable Fund Balance					
0820 Restricted Fund Balance		13,378,126			
0830 Committed Fund Balance					
0840 Assigned Fund Balance					
0850 Unassigned Fund Balance					
<b>Total Fund Balances</b>		<b>\$13,378,126</b>			
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$14,553,362</b>			

Amounts Expressed in Whole Dollars  
Total Governmental Funds

Liabilities And Deferred Inflows Of Resources And Fund Balances

Liabilities		
0400 Due to Other Funds		112,667
0411 Due to Other Governments		
0412 Due to Primary Government		
0413 Due to Component Unit		
0420 Accounts Payable		3,082,588
0430 Contracts Payable		
0440 Current Portion of Long-Term Debt		
0450 Short-Term Payables		
0461 Accrued Salaries and Benefits		
0462 Payroll Deductions and Withholding		18,746,202
0480 Unearned Revenues		125,818
0490 Other Current Liabilities		265,828
<b>Total Liabilities</b>		<b>\$22,333,103</b>
0950 Deferred Inflows of Resources		11,546,377
<b>Fund Balances</b>		
0810 Nonspendable Fund Balance		343,075
0820 Restricted Fund Balance		13,645,562
0830 Committed Fund Balance		24,545,532
0840 Assigned Fund Balance		18,181,209
0850 Unassigned Fund Balance		6,075,126
<b>Total Fund Balances</b>		<b>\$62,790,504</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$86,669,984</b>

Amounts Expressed in Whole Dollars

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)
<b>Revenues</b>					
6000 Revenue from Local Sources	103,010,394				136,960
7000 Revenue from State Sources	50,709,676				
8000 Revenue from Federal Sources	4,931,680				
<b>Total Revenues</b>	<b>\$158,651,750</b>				<b>\$136,960</b>
<b>Expenditures</b>					
1000 Instruction	88,439,924				
2000 Support Services	49,625,571				
3000 Operation of Non-Instructional Services	2,762,224				129,191
4000 Facilities Acquisition, Construction and Improvement Services					
5110 Debt Service	17,008,310				
5130 Refund of Prior Year Revenues / Receipts	486,604				
<b>Total Expenditures</b>	<b>\$158,322,633</b>				<b>\$129,191</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$329,117</b>				<b>\$7,769</b>
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued					
9120 Proceeds from Refunding of Bonds					
9130 Bond Premiums					
9200 Proceeds from Extended-Term Financing	1,185,522				
9300 Interfund Transfers - IN					
9400 Sale of or Compensation for Loss of Fixed Assets	1,268,814				
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					
<b>Total Other Financing Sources (Uses)</b>	<b>\$2,454,336</b>				

	Amounts Expressed in Whole Dollars	Capital Reserve (690)	Capital Reserve (1431)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
		1850 (31)	(32)	(39)	(40)	(90)
<b>Revenues</b>						
6000 Revenue from Local Sources			312,243			
7000 Revenue from State Sources						
8000 Revenue from Federal Sources						
<b>Total Revenues</b>			\$312,243			
<b>Expenditures</b>						
1000 Instruction						
2000 Support Services			669,501	221,062		
3000 Operation of Non-Instructional Services			52,625			
4000 Facilities Acquisition, Construction and Improvement Services			6,947,329			
5110 Debt Service						
5130 Refund of Prior Year Revenues / Receipts						
<b>Total Expenditures</b>			\$7,669,455	\$221,062		
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>			(\$7,357,212)	(\$221,062)		
<b>Other Financing Sources (Uses)</b>						
9110 Face Value of Bonds Issued						
9120 Proceeds from Refunding of Bonds						8,540,663
9130 Bond Premiums						
9200 Proceeds from Extended-Term Financing						
9300 Interfund Transfers - IN						
9400 Sale of or Compensation for Loss of Fixed Assets						
9710 Transfers from Component Units						
9720 Transfers from Primary Governments						
9910 Other Financing Sources Not Listed in the 9000 Series						
9990 Insurance Recoveries						
5120 Debt Service - Refunded Bonds						8,319,601
5150 Bond Discounts						
5200 Interfund Transfers - Out						
5300 Transfers Out to Component Units/Primary Governments						
<b>Total Other Financing Sources (Uses)</b>						\$221,062

	Amounts Expressed in Whole Dollars	Total Governmental Funds
<b>Revenues</b>		
6000 Revenue from Local Sources	103,459,597	
7000 Revenue from State Sources	50,709,676	
8000 Revenue from Federal Sources	4,931,680	
<b>Total Revenues</b>		<b>\$159,100,953</b>
<b>Expenditures</b>		
1000 Instruction	88,439,924	
2000 Support Services	50,516,134	
3000 Operation of Non-Instructional Services	2,944,040	
4000 Facilities Acquisition, Construction and Improvement Services	6,947,329	
5110 Debt Service	17,008,310	
5130 Refund of Prior Year Revenues / Receipts	486,604	
<b>Total Expenditures</b>	<b>\$166,342,341</b>	
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(\$7,241,388)</b>
<b>Other Financing Sources (Uses)</b>		
9110 Face Value of Bonds Issued		
9120 Proceeds from Refunding of Bonds	8,540,663	
9130 Bond Premiums		
9200 Proceeds from Extended-Term Financing	1,185,522	
9300 Interfund Transfers - IN		
9400 Sale of or Compensation for Loss of Fixed Assets	1,268,814	
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	8,319,601	
5150 Bond Discounts		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
<b>Total Other Financing Sources (Uses)</b>		<b>\$2,675,398</b>

Amounts Expressed in Whole Dollars

Special And Extraordinary Items

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

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt Approved (28)	Athletic / Activity (29)
<b>Net Change In Fund Balances</b>	\$2,783,453				\$7,769
<b>Fund Balance</b>					
0001 Fund Balance - Beginning of Fiscal Year	46,361,488				259,667
<b>Fund Balance - End Of Year</b>	<b>\$49,144,941</b>				<b>\$267,436</b>

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Amounts Expressed in Whole Dollars

Capital Reserve (690)	Capital Reserve (1431)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)
1850	(32)			
(31)				

**Special And Extraordinary Items**

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

<b>Net Change in Fund Balances</b>	(57,357,212)			
<b>Fund Balance</b>				
0001 Fund Balance - Beginning of Fiscal Year		20,735,337		
<b>Fund Balance - End Of Year</b>		<b>\$13,378,125</b>		

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Amounts Expressed in Whole Dollars

	<u>Total Governmental Funds</u>
<b>Special And Extraordinary Items</b>	
9920 Special Items - Gains	
9930 Extraordinary Items - Gains	
5520 Special Items - Losses	
5530 Extraordinary Items - Losses	
<b>Net Change in Fund Balances</b>	<b>(\$4,565,990)</b>
<b>Fund Balance</b>	
0001 Fund Balance - Beginning of Fiscal Year	67,356,492
<b>Fund Balance - End Of Year</b>	<b>\$62,790,502</b>

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Amounts Expressed in Whole Dollars

Assets And Deferred Outflows Of Resources

Current Assets

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
0100 Cash and Cash Equivalents	285,872		27,848	313,720	
0110 Investments					
0130 Due From Other Funds			18,135	18,135	
0141 Due From Other Governments					
0142 State Revenue Receivable	55,815			55,815	
0143 Federal Revenue Receivable	423,310			423,310	
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	71,311			71,311	
0170 Inventories	125,283			125,283	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$961,591</b>		<b>\$45,983</b>	<b>\$1,007,574</b>	

Noncurrent Assets

0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	192,645			192,645	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$192,645</b>			<b>\$192,645</b>	

0910 Deferred Outflows of Resources

0910 Deferred Outflows of Resources				916,963	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$2,074,199</b>		<b>\$45,983</b>	<b>\$2,117,182</b>	

	Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>						
<b>Current Liabilities</b>						
0400 Due to Other Funds		561,898			561,898	
0411 Due to Other Governments						
0413 Due to Component Unit						
0420 Accounts Payable		168,045		45,983	214,028	
0430 Contracts Payable						
0440 Current Portion of Long-Term Debt						
0450 Short-Term Payables						
0461 Accrued Salaries and Benefits						
0462 Payroll Deductions and Withholding						
0480 Unearned Revenues						
0490 Other Current Liabilities						
<b>Total Current Liabilities</b>		<b>\$729,943</b>		<b>\$45,983</b>	<b>\$775,926</b>	
<b>Noncurrent Liabilities</b>						
0510 Bonds Payable						
0520 Extended-Term Financing Agreements Payable						
0530 Lease-Purchase Obligations						
0540 Accumulated Compensated Absences		282,395			282,395	
0550 Authority Lease Obligations						
0560 Other Post-Employment Benefits (OPEB)		728,084			728,084	
0570 Net Pension Liability		5,296,176			5,296,176	
0599 Other Noncurrent Liabilities						
<b>Total Noncurrent Liabilities</b>		<b>\$6,306,655</b>			<b>\$6,306,655</b>	
<b>Total Liabilities</b>		<b>\$7,036,598</b>		<b>\$45,983</b>	<b>\$7,082,581</b>	
0950 Deferred Inflows of Resources		428,554			428,554	
<b>Net Position</b>						
0791 Net Investment in Capital Assets		192,645			192,645	
0008 Restricted Net Position (0792 ~ 0798)						
0799 Unrestricted Net Position		(5,586,598)			(5,586,598)	
<b>Total Net Position</b>		<b>(\$5,393,953)</b>			<b>(\$5,393,953)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>		<b>\$2,071,199</b>		<b>\$45,983</b>	<b>\$2,117,182</b>	

	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
<b>Operating Revenues</b>					
6600 Food Service Revenue	783,078			783,078	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$783,078</b>			<b>\$783,078</b>	
<b>Operating Expenses</b>					
100 Personnel Services - Salaries	1,727,334			1,727,334	
200 Personnel Services - Employee Benefits	1,301,301			1,301,301	
300 Purchased Professional and Technical Services	5,366			5,366	
400 Purchased Property Services	71,143			71,143	
500 Other Purchased Services	4,903			4,903	
600 Supplies	1,745,229			1,745,229	
740 Depreciation	24,849			24,849	
810 Dues and Fees	56,409			56,409	
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$4,936,534</b>			<b>\$4,936,534</b>	
<b>Operating Income (Loss)</b>	<b>(\$4,153,456)</b>			<b>(\$4,153,456)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	2,736			2,736	
6920 Contributions and Donations from Private Sources	37,610			37,610	
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	483,129			483,129	
8000 Revenue from Federal Sources	3,256,793			3,256,793	
9990 Insurance Recoveries					
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$3,780,268</b>			<b>\$3,780,268</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>(\$373,188)</b>			<b>(\$373,188)</b>	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers - Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items - Losses					
5530 Extraordinary Items - Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items - Gains					
9930 Extraordinary Items - Gains					
<b>Change in Net Position</b>	<b>(\$373,188)</b>			<b>(\$373,188)</b>	
0002 Net Position - Beginning of Fiscal Year	(5,020,768)			(5,020,768)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>(\$5,393,956)</b>			<b>(\$5,393,956)</b>	

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Amounts Expressed in Whole Dollars

**Cash Flows From Operating Activities**

	<u>Food Service</u> (51)	<u>Child Care Operations</u> (52)	<u>Other Enterprise</u> (58)	<u>TOTAL</u>	<u>Internal Services</u> (60)
0011 Cash Receipts From Users	783,078			783,078	
0012 Cash Receipts From Assessments Made to Other Funds					
0013 Cash Receipts From Earnings on Investments					
0014 Cash Receipts From Other Operating Revenue					
0015 Cash Payments To Employees For Services	2,922,533			2,922,533	
0016 Cash Payments For Insurance Claims					
0017 Cash Payments To Suppliers For Goods and Services	963,901			963,901	
0018 Cash Payments For Other Operating Expenses					
<b>Net Cash Provided By (Used For) Operating Activities</b>	<b>(\$3,103,356)</b>			<b>(\$3,103,356)</b>	

**Cash Flows From Non-Capital Financing Activities**

0021 Receipts From Local Sources - 6000					
0022 Receipts From State Sources - 7000	483,129			483,129	
0023 Receipts From Federal Sources -8000	2,691,180			2,691,180	
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					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>	<b>\$3,174,309</b>			<b>\$3,174,309</b>	

**Cash Flows From Capital and Related Financing Activities**

0031 Payments For Fac Acq, Const, and Imp - 4000					
0032 Gain / (Loss) on Sale of Fixed Assets - 6930					
0033 Proceeds From Extended Term Financing - 9200					
0034 Principal Paid on Financing Agreements					
0035 Interest Paid on Financing Agreements - 5100-830					
0036 (Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>(\$91,796)</b>			<b>(\$91,796)</b>	

**Cash Flows From Investing Activities**

0041 Earnings on Investments - 6500					
0042 Purchase of Inv Securities / Deposits to Inv Pools					
0043 Receipts From Investment Pool Withdrawals					
0044 Proceeds from Sale and Maturity of Inv Securities					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>	<b>40,346</b>			<b>40,346</b>	

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0045 Loans Received (Paid)

Net Cash Prov By (Used for) Investing Activities

\$40,346

\$40,346

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	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	Internal Service (60)
Net Increase (Decrease) in Cash Flows	19,503			19,503
0004 Cash and Cash Equivalents Beginning of Year	266,368			266,368
Cash and Cash Equivalents at Year End	\$285,871			\$285,871

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

0005 Operating Income (Loss) per REP	(4,153,456)			(4,153,456)
<b>Adjustments</b>				
0051 Depreciation and Net Amortization	24,849			24,849
0052 Provision for Uncollectible Accounts				
0053 Other Adjustments	278,191			278,191
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>				
0054 (Inc) Dec in Accounts Receivable (0120-0150)	28,837			28,837
0055 Advances to Other Funds (0160)				
0056 (Inc) Dec in Inventories (0170)	(789)			(789)
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)	51,023			51,023
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)				
0065 Inc (Dec) in Net Pension Liabilities (0570)	35,916			35,916
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)	39,246			39,246
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)	30,936			30,936
0062 Inc (Dec) in Unearned Revenue (0480)				
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	561,889			561,889
0067 Deferred Inflows (0950)				
<b>Total Adjustments</b>	\$1,050,098			\$1,050,098
<b>Cash Provided By (Used for) Total</b>	(\$3,103,358)			(\$3,103,358)



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

Explanation of Transaction and Balance Sheet Effect	Amount
Total	225

Amounts Expressed in Whole Dollars

**Assets And Deferred Outflows Of Resources**

**Assets**

0100 Cash and Cash Equivalents					
0110 Investments	18,709		31,774		74,612
0130 Due From Other Funds	34,559		56,128		
0140 Due from Other Governments, Primary Government and Component Units			58,792		32,269
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)					
<b>Total Assets</b>	<b>\$53,268</b>		<b>\$146,694</b>		<b>\$106,881</b>

**0910 Deferred Outflows of Resources**

<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$53,268</b>		<b>\$146,694</b>		<b>\$106,881</b>
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Amounts Expressed in Whole Dollars	Other Custodial (89)	Fiduciary Component Units (98)	Total Fiduciary Funds
<b>Assets And Deferred Outflows Of Resources</b>			
<b>Assets</b>			
0100 Cash and Cash Equivalents			125,095
0110 Investments			90,687
0130 Due From Other Funds			91,061
0140 Due from Other Governments, Primary Government and Component Units			
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)			
<b>Total Assets</b>			<b>\$306,843</b>
0910 Deferred Outflows of Resources			
<b>Total Assets And Deferred Outflows Of Resources</b>			<b>\$306,843</b>

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Amounts Expressed in Whole Dollars

	<u>Private Purpose Trust</u>	<u>Investment Trust</u>	<u>Pension Trust</u>	<u>Student Activity Custodial</u>
	(71)	(72)	(73)	(81)

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds	6,155			
0410 Due to Other Governments, Primary Government and Component Units				
0420 Accounts Payable				860
0430 Contracts Payable				
0450 Short-Term Payables				
0460 Payroll Accruals and Withholdings				
0480 Unearned Revenues				
0490 Other Current Liabilities				106,021
<b>Total Liabilities</b>	<b>\$6,155</b>			<b>\$106,881</b>

0950 Deferred Inflows of Resources

Net Position

0791 Net Investment in Capital Assets		146,694		
0009 Restricted Net Position (0792 - 0798)	47,113			
0799 Unrestricted Net Position				
<b>Total Net Position</b>	<b>\$47,113</b>	<b>\$146,694</b>		
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>	<b>\$53,268</b>	<b>\$146,694</b>		<b>\$106,881</b>

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Amounts Expressed in Whole Dollars

Other Custodial (89)      Fiduciary Component Units (98)      Total Fiduciary Funds

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400 Due to Other Funds			6,155
0410 Due to Other Governments, Primary Government and Component Units			
0420 Accounts Payable			860
0430 Contracts Payable			
0450 Short-Term Payables			
0460 Payroll Accruals and Withholdings			
0480 Unearned Revenues			
0490 Other Current Liabilities			106,021
<b>Total Liabilities</b>			<b>\$113,036</b>
0950 Deferred Inflows of Resources			

Net Position

0791 Net Investment in Capital Assets			
0009 Restricted Net Position (0792 - 0798)			193,807
0799 Unrestricted Net Position			

Total Net Position

			<b>\$193,807</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>			<b>\$306,843</b>

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	Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Student Activity Custodial (81)	Other Custodial (89)	Fiduciary Component Units (98)
<b>Additions</b>						
0091 Gifts and Contributions		70,833				
0095 Net Investment Earnings	676	1,021				
0092 Other Additions	1,000	1,500				
<b>Deductions</b>						
0093 Scholarships Awarded	3,450	12,700				
0094 Other Deductions						
<b>Change in Net Position</b>	<b>(\$1,774)</b>	<b>\$60,654</b>				
0006 Net Position - Beginning of Fiscal Year	48,887	86,040				
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$47,113</b>	<b>\$146,694</b>				

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Amounts Expressed in Whole Dollars		Total Fiduciary Funds
<b>Additions</b>		
0091 Gifts and Contributions		70,833
0095 Net Investment Earnings		1,697
0092 Other Additions		2,500
<b>Deductions</b>		
0093 Scholarships Awarded		16,150
0094 Other Deductions		
<b>Change in Net Position</b>		<b>\$58,880</b>
0006 Net Position - Beginning of Fiscal Year		134,927
0007 Net Position Held in Trust for Pension Benefits		
<b>Net Position - End of Fiscal Year</b>		<b>\$193,807</b>

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	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<b>Revenue from Local Sources</b>				
6111 Current Real Estate Taxes	87,718,759.36			87,718,759.36
6112 Interim Real Estate Taxes	60,560.31			60,560.31
6113 Public Utility Realty Taxes	95,524.00			95,524.00
6114 Payments in Lieu of Current Taxes - State / Local	114,300.91			114,300.91
6143 Current Act 511 Local Services Taxes	76,681.59			76,681.59
6151 Current Act 511 Earned Income Taxes	3,728,576.08			3,728,576.08
6153 Current Act 511 Real Estate Transfer Taxes	1,007,538.38			1,007,538.38
6411 Delinquent Real Estate Taxes	7,935,794.01			7,935,794.01
6500 Earnings on Investments	947,455.67			
6700 Revenues from LEA Activities	27,241.50			
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	6,061.00			
6832 Federal IDEA Revenue Received as Pass Through	1,065,806.24			
6910 Rentals	42,158.34			
6941 Regular Day School Tuition	19,468.83			
6942 Summer School Tuition	16,113.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	30,635.73			
6961 Transportation Services Provided Other Pennsylvania LEAs	1,294.49			
6991 Refunds of a Prior Year Expenditure	63,410.56			
6999 Other Revenues Not Specified Above	53,013.98			
<b>TOTAL Revenue from Local Sources</b>	<b>\$103,010,393.98</b>			<b>\$100,737,734.64</b>

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	Revenue Reported in Current Year
<b>Revenue from State Sources</b>	
7111 Basic Education Funding-Formula	16,802,125.28
7112 Basic Education Funding-Social Security	2,820,611.12
7160 Tuition for Orphans Subsidy	886,278.74
7240 Driver Education - Student	10,290.00
7271 Special Education funds for School-Aged Pupils	4,657,727.42
7311 Pupil Transportation Subsidy	2,552,775.64
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,110.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,267,222.65
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,349.91
7340 State Property Tax Reduction Allocation	4,347,523.81
7361 School Safety and Security Grants	272,983.59
7505 Ready to Learn Block Grant	1,248,758.00
7820 State Share of Retirement Contributions	14,567,919.46
<b>TOTAL Revenue from State Sources</b>	<b>\$50,709,675.62</b>

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	Revenue Reported in Current Year
<b>Revenue from Federal Sources</b>	
8110 Payments for Federally Impacted Areas	830,108.70
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,196,164.05
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	248,464.08
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,137.52
8517 NCLB, Title IV - 21st Century Schools	140,888.37
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,460.79
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,388.22
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	26,252.49
8749 Other CARES Act Funding	21,874.17
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,247,642.06
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	118,299.68
<b>TOTAL Revenue from Federal Sources</b>	<b>\$4,931,680.13</b>

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	Revenue Reported In Current Year
<u>Other Financing Sources</u>	
9210 Proceeds from Commonwealth of PA Loans	1,185,522.41
9400 Sale of or Compensation for Loss of Fixed Assets	1,268,813.55
<b>TOTAL Other Financing Sources</b>	<b>\$2,454,335.96</b>
<b>TOTAL FROM ALL SOURCES</b>	<b>\$161,106,085.69</b>
	<b>\$100,737,734.64</b>

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	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
<b>6000 Revenue from Local Sources</b>						
6111 Current Real Estate Taxes	87,718,759.36					
6112 Interim Real Estate Taxes	60,560.31					
6113 Public Utility Realty Taxes	95,524.00					
6114 Payments in Lieu of Current Taxes - State / Local	114,300.91					
6143 Current Act 511 Local Services Taxes	76,681.59					
6151 Current Act 511 Earned Income Taxes	3,728,576.08					
6153 Current Act 511 Real Estate Transfer Taxes	1,007,538.38					
6411 Delinquent Real Estate Taxes	7,935,794.01					
6500 Earnings on Investments	947,455.67				2,373.00	
6700 Revenues from LEA Activities	27,241.50				119,555.00	
6831 Federal Revenue Received from Other Pennsylvania Public LEAs	6,061.00					
6832 Federal IDEA Revenue Received as Pass Through	1,065,806.24					
6910 Rentals	42,158.34					
6941 Regular Day School Tuition	19,468.83					
6942 Summer School Tuition	16,113.00					
6944 Receipts from Other LEAs in Pennsylvania - Education	30,635.73					
6961 Transportation Services Provided Other Pennsylvania LEAs	1,294.49					
6991 Refunds of a Prior Year Expenditure	63,410.56					
6999 Other Revenues Not Specified Above	53,013.98					
<b>6000 Total Revenue from Local Sources</b>	<b>\$103,010,393.98</b>					
<b>7000 Revenue from State Sources</b>						
7111 Basic Education Funding-Formula	16,802,125.28					
7112 Basic Education Funding-Social Security	2,820,611.12					
7160 Tuition for Orphans Subsidy	886,278.74					
7240 Driver Education - Student	10,290.00					
7271 Special Education funds for School-Aged Pupils	4,657,727.42					
7311 Pupil Transportation Subsidy	2,552,775.64					
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,110.00					
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,267,222.65					
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,349.91					
7340 State Property Tax Reduction Allocation	4,347,523.81					
7361 School Safety and Security Grants	272,983.59					
7505 Ready to Learn Block Grant	1,248,758.00					
7820 State Share of Retirement Contributions	14,567,919.46					
<b>7000 Total Revenue from State Sources</b>	<b>\$50,709,675.62</b>					

	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
<b>6000 Revenue from Local Sources</b>					
6111 Current Real Estate Taxes					87,718,759.36
6112 Interim Real Estate Taxes					60,560.31
6113 Public Utility Realty Taxes					95,524.00
6114 Payments in Lieu of Current Taxes - State / Local					114,300.91
6143 Current Act 511 Local Services Taxes					76,681.59
6151 Current Act 511 Earned Income Taxes					3,728,576.08
6153 Current Act 511 Real Estate Transfer Taxes					1,007,538.38
6411 Delinquent Real Estate Taxes	312,243.43				7,935,794.01
6500 Earnings on Investments					1,262,072.10
6700 Revenues from LEA Activities					146,796.50
6831 Federal Revenue Received from Other Pennsylvania Public LEAs					6,061.00
6832 Federal IDEA Revenue Received as Pass Through					1,065,806.24
6910 Rentals					42,158.34
6941 Regular Day School Tuition					19,468.83
6942 Summer School Tuition					16,113.00
6944 Receipts from Other LEAs in Pennsylvania - Education					30,635.73
6961 Transportation Services Provided Other Pennsylvania LEAs					1,294.49
6991 Refunds of a Prior Year Expenditure					63,410.56
6999 Other Revenues Not Specified Above					68,045.98
<b>6000 Total Revenue from Local Sources</b>	<b>\$312,243.43</b>				<b>\$103,459,597.41</b>
<b>7000 Revenue from State Sources</b>					
7111 Basic Education Funding-Formula					16,802,125.28
7112 Basic Education Funding-Social Security					2,820,611.12
7160 Tuition for Orphans Subsidy					886,278.74
7240 Driver Education - Student					10,290.00
7271 Special Education funds for School-Aged Pupils					4,657,727.42
7311 Pupil Transportation Subsidy					2,552,775.64
7312 Nonpublic and Charter School Pupil Transportation Subsidy					110,110.00
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy					2,267,222.65
7330 Health Services (Medical, Dental, Nurse, Act 25)					165,349.91
7340 State Property Tax Reduction Allocation					4,347,523.81
7361 School Safety and Security Grants					272,983.59
7505 Ready to Learn Block Grant					1,248,758.00
7820 State Share of Retirement Contributions					14,567,919.46
<b>7000 Total Revenue from State Sources</b>					<b>\$50,709,675.62</b>

General Fund (10) Student Sponsored Activity Fund (21) Public Purpose Trust (27) Other Compt. Approved (28) Athletic / Activity (29) Capital Reserve (690, 1850) (31)

8000 Revenue from Federal Sources	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
8110 Payments for Federally Impacted Areas	830,108.70					
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,196,164.05					
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	248,464.08					
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,137.52					
8517 NCLB, Title IV - 21st Century Schools	140,888.37					
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,460.79					
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	25,388.22					
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	26,252.49					
8749 Other CARES Act Funding	21,874.17					
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,247,642.06					
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	118,299.68					
<b>8000 Total Revenue from Federal Sources</b>	<b>\$4,931,680.13</b>					

9000 Other Financing Sources	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)	Capital Reserve (690, 1850) (31)
9120 Proceeds from Refunding of Bonds						
9210 Proceeds from Commonwealth of PA Loans	1,185,522.41					
9400 Sale of or Compensation for Loss of Fixed Assets	1,268,813.55					
<b>9000 Total Other Financing Sources</b>	<b>\$2,454,335.96</b>					
<b>Total From All Sources</b>	<b>\$161,106,085.69</b>					<b>\$136,960.00</b>

	<u>Capital Reserve</u> (1431)(32)	<u>Other Capital</u> <u>Projects Fund</u> (39)	<u>Debt Service</u> (40)	<u>Permanent</u> (90)	<u>Total</u>
<b>8000 Revenue from Federal Sources</b>					
8110 Payments for Federally Impacted Areas					830,108.70
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged					2,196,164.05
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals					248,464.08
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students					21,137.52
8517 NCLB, Title IV - 21st Century Schools					140,888.37
8732 ARRA - Qualified School Construction Bonds (QSCB)					55,460.79
8733 ARRA - Qualified Zone Academy Bonds (QZAB)					25,388.22
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)					26,252.49
8749 Other CARES Act Funding					21,874.17
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)					1,247,642.06
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program					118,299.68
<b>8000 Total Revenue from Federal Sources</b>					<b>\$4,931,680.13</b>
<b>9000 Other Financing Sources</b>					
9120 Proceeds from Refunding of Bonds		8,540,663.35			8,540,663.35
9210 Proceeds from Commonwealth of PA Loans				1,185,522.41	1,185,522.41
9400 Sale of or Compensation for Loss of Fixed Assets				1,268,813.55	1,268,813.55
<b>9000 Total Other Financing Sources</b>	<b>\$312,243.43</b>	<b>\$8,540,663.35</b>			<b>\$10,994,999.31</b>
<b>Total From All Sources</b>					<b>\$170,095,952.47</b>

	General Fund (10)	Student Sponsored Activity Fund (21)	Public Purpose Trust (27)	Other Compt. Approved (28)	Athletic / Activity (29)	Capital Reserve (690-1850) (31)
Revenue from Local Sources	103,010,393.98				136,960.00	
Revenue from State Sources	50,709,675.62					
Revenue from Federal Sources	4,931,680.13					
Other Financing Sources	2,454,335.96					
<b>Total From All Sources</b>	<b>\$161,106,085.69</b>				<b>\$136,960.00</b>	

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	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total
Revenue from Local Sources	312,243.43				103,459,597.41
Revenue from State Sources					50,709,675.62
Revenue from Federal Sources					4,931,680.13
Other Financing Sources		8,540,663.35			10,994,999.31
<b>Total From All Sources</b>	<b>\$312,243.43</b>	<b>\$8,540,663.35</b>			<b>\$170,095,952.47</b>

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	<b>Total</b>
<b>General Fund (10)</b>	
<b>1000 Instruction</b>	
<b>100 Personnel Services - Salaries</b>	
100 Personnel Services - Salaries	43,328,722.86
<b>Total Personnel Services - Salaries</b>	<b>\$43,328,722.86</b>
<b>200 Personnel Services - Employee Benefits</b>	
210 Group Insurance - Contracted Provider	146,369.38
220 Social Security Contributions	3,218,385.32
230 PSERS Retirement Contributions	14,711,703.22
250 Unemployment Compensation	44,153.50
260 Workers' Compensation	331,340.04
270 Group Insurance - Self-Insurance	12,077,957.68
<b>Total Personnel Services - Employee Benefits</b>	<b>\$30,529,909.14</b>
<b>300 Purchased Professional and Technical Services</b>	
322 Professional Educational Services - Ius	5,716,080.33
323 Professional Educational Services - Other Educational Agencies	4,430.00
329 Professional Educational Services - Other	8,803.06
330 Other Professional Services	142,810.47
<b>Total Purchased Professional and Technical Services</b>	<b>\$5,872,123.86</b>
<b>400 Purchased Property Services</b>	
430 Repairs and Maintenance Services	81,124.20
440 Rentals	58,955.76
<b>Total Purchased Property Services</b>	<b>\$140,079.96</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	4,878.72
530 Communications	460.10
550 Printing and Binding	19,569.65
561 Tuition To Other School Districts Within the State	300,848.18
562 Tuition To Pennsylvania Charter Schools	4,500,768.51
563 Tuition To Nonpublic Schools	358,198.46
564 Tuition To Career and Technology Centers	1,734,862.86
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	47,388.54
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	118,162.69
580 Travel	3,100.90
594 IU Payment By Withholding for Institutionalized Children's Programs - Special Classes	1,958.66
596 Direct Payments To Intermediate Units	4,497.36
<b>Total Other Purchased Services</b>	<b>\$7,094,694.63</b>
<b>600 Supplies</b>	
610 General Supplies	776,381.08
620 Energy	614.75
630 Food	1,753.00
640 Books and Periodicals	236,440.66
650 Supplies & Fees - Technology Related	427,305.05
<b>Total Supplies</b>	<b>\$1,442,494.54</b>

	<u>Total</u>
<b>General Fund (10)</b>	
<b>1000 Instruction</b>	
<b>700 Property</b>	
752 Capital Equipment - Original and Additional	5,884.25
762 Capitalized Equipment - Replacement	19,637.41
<b>Total Property</b>	<b>\$25,521.66</b>
<b>800 Other Objects</b>	
810 Dues and Fees	6,030.09
890 Miscellaneous Expenditures	347.27
<b>Total Other Objects</b>	<b>\$6,377.36</b>
<b>Total 1000 Instruction</b>	<b>\$88,439,924.01</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>1100 Regular Programs - Elementary / Secondary</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	15,538,448.58	15,209,348.91	1,535,122.26	32,282,919.75
<b>Total Personnel Services - Salaries</b>	<b>\$15,538,448.58</b>	<b>\$15,209,348.91</b>	<b>\$1,535,122.26</b>	<b>\$32,282,919.75</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	52,855.53	50,215.47	4,216.01	107,287.01
220 Social Security Contributions	1,153,862.70	1,133,323.63	112,346.95	2,399,533.28
230 PSERS Retirement Contributions	5,287,639.11	5,193,422.42	512,054.47	10,993,116.00
250 Unemployment Compensation	7,398.83	13,289.89	2,142.19	22,830.91
260 Workers' Compensation	119,146.91	117,477.15	9,626.60	246,250.66
270 Group Insurance - Self-Insurance	3,783,514.99	3,714,265.29	358,311.09	7,856,091.37
<b>Total Personnel Services - Employee Benefits</b>	<b>\$10,404,418.07</b>	<b>\$10,221,993.85</b>	<b>\$998,697.31</b>	<b>\$21,625,109.23</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services	82.50	109,342.00	5,035.00	114,459.50
<b>Total Purchased Professional and Technical Services</b>	<b>\$82.50</b>	<b>\$109,342.00</b>	<b>\$5,035.00</b>	<b>\$114,459.50</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	41,861.10	39,263.10		81,124.20
440 Rentals	33,531.09	25,424.67		58,955.76
<b>Total Purchased Property Services</b>	<b>\$75,392.19</b>	<b>\$64,687.77</b>		<b>\$140,079.96</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	311.72	3,770.00		4,081.72
530 Communications		391.80		391.80
550 Printing and Binding	3,590.31	1,228.69	14,750.65	19,569.65
561 Tuition To Other School Districts Within the State	37,188.12	74,399.17		111,587.29
562 Tuition To Pennsylvania Charter Schools	1,346,244.53	1,346,244.52		2,692,489.05
580 Travel	2,141.63	305.45		2,447.08
<b>Total Other Purchased Services</b>	<b>\$1,389,476.31</b>	<b>\$1,426,339.63</b>	<b>\$14,750.65</b>	<b>\$2,830,566.59</b>
<b>600 Supplies</b>				
610 General Supplies	211,659.75	252,927.20	11,806.52	476,393.47
630 Food		75.00		75.00
640 Books and Periodicals	51,823.93	169,509.31	12,400.50	233,733.74
650 Supplies & Fees - Technology Related	106,631.79	169,991.84	10,099.34	286,722.97
<b>Total Supplies</b>	<b>\$370,115.47</b>	<b>\$592,503.35</b>	<b>\$34,306.36</b>	<b>\$996,925.18</b>
<b>700 Property</b>				
752 Capital Equipment - Original and Additional		5,884.25		5,884.25
<b>Total Property</b>		<b>\$5,884.25</b>		<b>\$5,884.25</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,803.67	3,738.42		5,542.09
<b>Total Other Objects</b>	<b>\$1,803.67</b>	<b>\$3,738.42</b>		<b>\$5,542.09</b>
<b>Total 1100 Regular Programs - Elementary / Secondary</b>	<b>\$27,779,736.79</b>	<b>\$27,633,838.18</b>	<b>\$2,587,911.58</b>	<b>\$58,001,486.55</b>

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1110 Regular Programs</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	15,538,448.58	15,209,348.91		30,747,797.49
<b>Total Personnel Services - Salaries</b>	<b>\$15,538,448.58</b>	<b>\$15,209,348.91</b>		<b>\$30,747,797.49</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	52,855.53	50,215.47		103,071.00
220 Social Security Contributions	1,153,862.70	1,133,323.63		2,287,186.33
230 PSERS Retirement Contributions	5,287,639.11	5,193,422.42		10,481,061.53
250 Unemployment Compensation	7,398.83	13,289.89		20,688.72
260 Workers' Compensation	119,146.91	117,477.15		236,624.06
270 Group Insurance - Self-Insurance	3,783,514.99	3,714,265.29		7,497,780.28
<b>Total Personnel Services - Employee Benefits</b>	<b>\$10,404,418.07</b>	<b>\$10,221,993.85</b>		<b>\$20,626,411.92</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services	82.50	109,342.00		109,424.50
<b>Total Purchased Professional and Technical Services</b>	<b>\$82.50</b>	<b>\$109,342.00</b>		<b>\$109,424.50</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	41,861.10	39,263.10		81,124.20
440 Rentals	33,531.09	25,424.67		58,955.76
<b>Total Purchased Property Services</b>	<b>\$75,392.19</b>	<b>\$64,687.77</b>		<b>\$140,079.96</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	311.72	3,770.00		4,081.72
530 Communications		391.80		391.80
550 Printing and Binding	3,590.31	1,228.69	10,000.00	14,819.00
561 Tuition To Other School Districts Within the State	37,188.12	74,399.17		111,587.29
562 Tuition To Pennsylvania Charter Schools	1,346,244.53	1,346,244.52		2,692,489.05
580 Travel	2,141.63	305.45		2,447.08
<b>Total Other Purchased Services</b>	<b>\$1,389,476.31</b>	<b>\$1,426,339.63</b>	<b>\$10,000.00</b>	<b>\$2,825,815.94</b>
<b>600 Supplies</b>				
610 General Supplies	211,659.75	252,927.20	1,165.90	465,752.85
630 Food		75.00		75.00
640 Books and Periodicals	51,823.93	169,509.31		221,333.24
650 Supplies & Fees - Technology Related	106,631.79	169,991.84		276,623.63
<b>Total Supplies</b>	<b>\$370,115.47</b>	<b>\$592,503.35</b>	<b>\$1,165.90</b>	<b>\$963,784.72</b>
<b>700 Property</b>				
752 Capital Equipment - Original and Additional		5,884.25		5,884.25
<b>Total Property</b>		<b>\$5,884.25</b>		<b>\$5,884.25</b>
<b>800 Other Objects</b>				
810 Dues and Fees	1,803.67	3,738.42		5,542.09
<b>Total Other Objects</b>	<b>\$1,803.67</b>	<b>\$3,738.42</b>		<b>\$5,542.09</b>
<b>Total 1110 Regular Programs</b>	<b>\$27,779,736.79</b>	<b>\$27,633,838.18</b>	<b>\$11,165.90</b>	<b>\$55,424,740.87</b>

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1190 Federally-Funded Regular Programs</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries			1,535,122.26	1,535,122.26
<b>Total Personnel Services - Salaries</b>			<b>\$1,535,122.26</b>	<b>\$1,535,122.26</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider			4,216.01	4,216.01
220 Social Security Contributions			112,346.95	112,346.95
230 PSERS Retirement Contributions			512,054.47	512,054.47
250 Unemployment Compensation			2,142.19	2,142.19
260 Workers' Compensation			9,626.60	9,626.60
270 Group Insurance - Self-Insurance			358,311.09	358,311.09
<b>Total Personnel Services - Employee Benefits</b>			<b>\$998,697.31</b>	<b>\$998,697.31</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services			5,035.00	5,035.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$5,035.00</b>	<b>\$5,035.00</b>
<b>500 Other Purchased Services</b>				
550 Printing and Binding			4,750.65	4,750.65
<b>Total Other Purchased Services</b>			<b>\$4,750.65</b>	<b>\$4,750.65</b>
<b>600 Supplies</b>				
610 General Supplies			10,640.62	10,640.62
640 Books and Periodicals			12,400.50	12,400.50
650 Supplies & Fees - Technology Related			10,099.34	10,099.34
<b>Total Supplies</b>			<b>\$33,140.46</b>	<b>\$33,140.46</b>
<b>Total 1190 Federally-Funded Regular Programs</b>			<b>\$2,576,745.68</b>	<b>\$2,576,745.68</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>1200 Special Programs - Elementary / Secondary</b>				
100 Personnel Services - Salaries	4,639,373.01	4,633,962.03	1,050,053.60	10,323,388.64
<b>Total Personnel Services - Salaries</b>	<b>\$4,639,373.01</b>	<b>\$4,633,962.03</b>	<b>\$1,050,053.60</b>	<b>\$10,323,388.64</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	16,681.38	16,620.20	3,620.39	36,921.97
220 Social Security Contributions	344,053.22	343,150.53	77,827.34	765,031.09
230 PSERS Retirement Contributions	1,559,257.23	1,559,331.62	354,082.37	3,472,671.22
250 Unemployment Compensation	17,744.48	2,406.52	1,171.59	21,322.59
260 Workers' Compensation	36,602.56	36,564.67	6,481.84	79,649.07
270 Group Insurance - Self-Insurance	1,912,503.05	1,745,650.16	390,132.04	4,048,285.25
<b>Total Personnel Services - Employee Benefits</b>	<b>\$3,886,841.92</b>	<b>\$3,703,723.70</b>	<b>\$833,315.57</b>	<b>\$8,423,881.19</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	2,481,921.56	2,417,061.97		4,898,983.53
323 Professional Educational Services - Other Educational Agencies		4,430.00		4,430.00
329 Professional Educational Services - Other			8,803.06	8,803.06
330 Other Professional Services	7,424.90	15,074.80	695.75	23,195.45
<b>Total Purchased Professional and Technical Services</b>	<b>\$2,489,346.46</b>	<b>\$2,436,566.77</b>	<b>\$9,498.81</b>	<b>\$4,935,412.04</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		797.00		797.00
530 Communications			68.30	68.30
562 Tuition To Pennsylvania Charter Schools	904,139.73	904,139.73		1,808,279.46
563 Tuition To Nonpublic Schools	950.00	188,729.67		189,679.67
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	23,694.27	23,694.27		47,388.54
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	9,848.65	9,848.65		19,697.30
580 Travel	461.35		192.47	653.82
594 IU Payment By Withholding for Institutionalized Children's Programs - Special Classes		1,958.66		1,958.66
<b>Total Other Purchased Services</b>	<b>\$839,094.00</b>	<b>\$1,129,167.98</b>	<b>\$260.77</b>	<b>\$2,068,522.75</b>
<b>600 Supplies</b>				
610 General Supplies	48,320.01	49,008.51	199,258.94	296,587.46
640 Books and Periodicals			2,359.92	2,359.92
650 Supplies & Fees - Technology Related	4,189.53	2,356.37	133,710.88	140,256.78
<b>Total Supplies</b>	<b>\$52,509.54</b>	<b>\$51,364.88</b>	<b>\$335,329.74</b>	<b>\$439,204.16</b>
<b>800 Other Objects</b>				
890 Miscellaneous Expenditures	114.60	232.67		347.27
<b>Total Other Objects</b>	<b>\$114.60</b>	<b>\$232.67</b>		<b>\$347.27</b>
<b>Total 1200 Special Programs - Elementary / Secondary</b>	<b>\$12,007,279.53</b>	<b>\$11,955,018.03</b>	<b>\$2,228,458.49</b>	<b>\$26,190,756.05</b>

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1210 Life Skills Support</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	441,089.26	537,653.34	148,013.82	1,126,756.42
<b>Total Personnel Services - Salaries</b>	<b>\$441,089.26</b>	<b>\$537,653.34</b>	<b>\$148,013.82</b>	<b>\$1,126,756.42</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	1,816.12	2,147.57	585.99	4,549.68
220 Social Security Contributions	32,564.01	39,613.06	10,905.13	83,082.20
230 PSERS Retirement Contributions	146,117.05	178,309.40	49,647.33	374,073.78
260 Workers' Compensation	3,542.61	4,287.89	945.93	8,776.43
270 Group Insurance - Self-Insurance	244,224.06	313,912.28	77,213.00	635,349.34
<b>Total Personnel Services - Employee Benefits</b>	<b>\$428,263.85</b>	<b>\$538,270.20</b>	<b>\$139,297.38</b>	<b>\$1,105,831.43</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	42,688.90	90,184.64		132,873.54
329 Professional Educational Services - Other			8,803.06	8,803.06
330 Other Professional Services	7,424.90	15,074.80	695.75	23,195.45
<b>Total Purchased Professional and Technical Services</b>	<b>\$50,113.80</b>	<b>\$105,259.44</b>	<b>\$9,498.81</b>	<b>\$164,872.05</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services		797.00		797.00
530 Communications			68.30	68.30
580 Travel			192.47	192.47
<b>Total Other Purchased Services</b>		<b>\$797.00</b>	<b>\$260.77</b>	<b>\$1,057.77</b>
<b>600 Supplies</b>				
610 General Supplies	227.24	920.11	45,783.87	46,931.22
650 Supplies & Fees - Technology Related	1,901.16	1,901.16	4,318.42	8,120.74
<b>Total Supplies</b>	<b>\$2,128.40</b>	<b>\$2,821.27</b>	<b>\$50,102.29</b>	<b>\$55,051.96</b>
<b>800 Other Objects</b>				
890 Miscellaneous Expenditures	114.60	232.67		347.27
<b>Total Other Objects</b>	<b>\$114.60</b>	<b>\$232.67</b>		<b>\$347.27</b>
<b>Total 1210 Life Skills Support</b>	<b>\$921,709.91</b>	<b>\$1,185,033.92</b>	<b>\$347,173.07</b>	<b>\$2,453,916.90</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1220 Sensory Support</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	82,950.09	22,107.54	136,843.64	241,901.27
<b>Total Personnel Services - Salaries</b>	<b>\$82,950.09</b>	<b>\$22,107.54</b>	<b>\$136,843.64</b>	<b>\$241,901.27</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	231.07	109.67	420.82	761.56
220 Social Security Contributions	6,226.48	1,691.25	10,247.40	18,165.13
230 PSERS Retirement Contributions	28,443.59	7,335.32	46,907.59	82,686.50
260 Workers' Compensation	530.06	141.51	860.47	1,532.04
270 Group Insurance - Self-Insurance	18,540.00		19,314.50	37,854.50
<b>Total Personnel Services - Employee Benefits</b>	<b>\$53,971.20</b>	<b>\$9,277.75</b>	<b>\$77,750.78</b>	<b>\$140,999.73</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	527,621.25	527,621.25		1,055,242.50
<b>Total Purchased Professional and Technical Services</b>	<b>\$527,621.25</b>	<b>\$527,621.25</b>		<b>\$1,055,242.50</b>
<b>500 Other Purchased Services</b>				
563 Tuition To Nonpublic Schools	950.00	950.00		1,900.00
<b>Total Other Purchased Services</b>	<b>\$950.00</b>	<b>\$950.00</b>		<b>\$1,900.00</b>
<b>600 Supplies</b>				
610 General Supplies			3,323.89	3,323.89
<b>Total Supplies</b>			<b>\$3,323.89</b>	<b>\$3,323.89</b>
<b>Total 1220 Sensory Support</b>	<b>\$665,492.54</b>	<b>\$559,956.54</b>	<b>\$217,918.31</b>	<b>\$1,443,367.39</b>

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	Elementary	Secondary	Federal	Total
General Fund (10)				
1230 Emotional Support				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	672,298.93	812,914.54	134,419.88	1,619,633.35
<b>Total Personnel Services - Salaries</b>	<b>\$672,298.93</b>	<b>\$812,914.54</b>	<b>\$134,419.88</b>	<b>\$1,619,633.35</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	2,844.45	2,890.97	447.40	6,182.82
220 Social Security Contributions	49,638.56	60,305.25	9,999.21	119,943.02
230 PSERS Retirement Contributions	223,394.24	274,478.21	45,440.94	543,313.39
250 Unemployment Compensation	351.22			351.22
260 Workers' Compensation	5,318.19	6,426.77	854.12	12,599.08
270 Group Insurance - Self-Insurance	360,405.51	270,477.65	52,883.04	683,766.20
<b>Total Personnel Services - Employee Benefits</b>	<b>\$641,952.17</b>	<b>\$614,578.85</b>	<b>\$109,624.71</b>	<b>\$1,366,155.73</b>
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	1,176,350.04	1,075,620.85		2,251,970.89
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,176,350.04</b>	<b>\$1,075,620.85</b>		<b>\$2,251,970.89</b>
500 Other Purchased Services				
563 Tuition To Nonpublic Schools		187,779.67		187,779.67
<b>Total Other Purchased Services</b>		<b>\$187,779.67</b>		<b>\$187,779.67</b>
600 Supplies				
610 General Supplies		384.00	122,568.56	122,952.56
640 Books and Periodicals			921.50	921.50
650 Supplies & Fees - Technology Related			1,982.00	1,982.00
<b>Total Supplies</b>		<b>\$384.00</b>	<b>\$125,472.06</b>	<b>\$125,856.06</b>
<b>Total 1230 Emotional Support</b>	<b>\$2,490,601.14</b>	<b>\$2,691,277.91</b>	<b>\$369,516.65</b>	<b>\$5,551,395.70</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1240 Academic Support</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	3,443,034.73	3,261,286.61	630,776.26	7,335,097.60
<b>Total Personnel Services - Salaries</b>	<b>\$3,443,034.73</b>	<b>\$3,261,286.61</b>	<b>\$630,776.26</b>	<b>\$7,335,097.60</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	11,789.74	11,471.99	2,166.18	25,427.91
220 Social Security Contributions	255,624.17	241,540.97	46,675.60	543,840.74
230 PSERS Retirement Contributions	1,161,302.35	1,099,208.69	212,086.51	2,472,597.55
250 Unemployment Compensation	17,393.26	2,406.52	1,171.59	20,971.37
260 Workers' Compensation	27,211.70	25,708.50	3,821.32	56,741.52
270 Group Insurance - Self-Insurance	1,289,333.48	1,161,260.23	240,721.50	2,691,315.21
<b>Total Personnel Services - Employee Benefits</b>	<b>\$2,762,654.70</b>	<b>\$2,541,596.90</b>	<b>\$506,642.70</b>	<b>\$5,810,894.30</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	86.88	86.88		173.76
<b>Total Purchased Professional and Technical Services</b>	<b>\$86.88</b>	<b>\$86.88</b>		<b>\$173.76</b>
<b>500 Other Purchased Services</b>				
580 Travel	461.35			461.35
<b>Total Other Purchased Services</b>	<b>\$461.35</b>			<b>\$461.35</b>
<b>600 Supplies</b>				
610 General Supplies	48,092.77	47,428.12	27,582.62	123,103.51
640 Books and Periodicals			1,438.42	1,438.42
650 Supplies & Fees - Technology Related	2,288.37	455.21	127,410.46	130,154.04
<b>Total Supplies</b>	<b>\$50,381.14</b>	<b>\$47,883.33</b>	<b>\$156,431.50</b>	<b>\$254,695.97</b>
<b>Total 1240 Academic Support</b>	<b>\$6,256,618.80</b>	<b>\$5,850,853.72</b>	<b>\$1,293,850.46</b>	<b>\$13,401,322.98</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1241 Learning Support - Public</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	3,311,244.56	3,116,053.79	630,776.26	7,058,074.61
<b>Total Personnel Services - Salaries</b>	<b>\$3,311,244.56</b>	<b>\$3,116,053.79</b>	<b>\$630,776.26</b>	<b>\$7,058,074.61</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	11,408.08	11,042.88	2,166.18	24,617.14
220 Social Security Contributions	245,849.76	231,023.13	46,675.60	523,548.49
230 PSERS Retirement Contributions	1,116,687.97	1,050,794.95	212,086.51	2,379,569.43
250 Unemployment Compensation	17,393.26	2,406.52	1,171.59	20,971.37
260 Workers' Compensation	26,369.64	24,780.44	3,821.32	54,971.40
270 Group Insurance - Self-Insurance	1,256,213.18	1,123,555.53	240,721.50	2,620,490.21
<b>Total Personnel Services - Employee Benefits</b>	<b>\$2,673,921.89</b>	<b>\$2,443,603.45</b>	<b>\$506,642.70</b>	<b>\$5,624,168.04</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	86.88	86.88		173.76
<b>Total Purchased Professional and Technical Services</b>	<b>\$86.88</b>	<b>\$86.88</b>		<b>\$173.76</b>
<b>600 Supplies</b>				
610 General Supplies	47,423.36	47,428.12	27,582.62	122,434.10
640 Books and Periodicals			1,438.42	1,438.42
650 Supplies & Fees - Technology Related	237.79	455.21	127,410.46	128,103.46
<b>Total Supplies</b>	<b>\$47,661.15</b>	<b>\$47,883.33</b>	<b>\$156,431.50</b>	<b>\$251,975.98</b>
<b>Total 1241 Learning Support - Public</b>	<b>\$6,032,914.48</b>	<b>\$5,607,627.45</b>	<b>\$1,293,850.46</b>	<b>\$12,934,392.39</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1243 Gifted Support</b>				
100 Personnel Services - Salaries	131,790.17	145,232.82		277,022.99
<b>Total Personnel Services - Salaries</b>	<b>\$131,790.17</b>	<b>\$145,232.82</b>		<b>\$277,022.99</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	381.66	429.11		810.77
220 Social Security Contributions	9,774.41	10,517.84		20,292.25
230 PSERS Retirement Contributions	44,614.38	48,413.74		93,028.12
260 Workers' Compensation	842.06	928.06		1,770.12
270 Group Insurance - Self-Insurance	33,120.30	37,704.70		70,825.00
<b>Total Personnel Services - Employee Benefits</b>	<b>\$88,732.81</b>	<b>\$97,993.45</b>		<b>\$186,726.26</b>
<b>500 Other Purchased Services</b>				
580 Travel	461.35			461.35
<b>Total Other Purchased Services</b>	<b>\$461.35</b>			<b>\$461.35</b>
<b>600 Supplies</b>				
610 General Supplies	669.41			669.41
650 Supplies & Fees - Technology Related	2,050.58			2,050.58
<b>Total Supplies</b>	<b>\$2,719.99</b>			<b>\$2,719.99</b>
<b>Total 1243 Gifted Support</b>	<b>\$223,704.32</b>	<b>\$243,226.27</b>		<b>\$466,930.59</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
1260 Physical Support				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	243,449.64	243,449.64		486,899.28
Total Purchased Professional and Technical Services	\$243,449.64	\$243,449.64		\$486,899.28
Total 1260 Physical Support	\$243,449.64	\$243,449.64		\$486,899.28

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>1270 Multi-Handicapped Support</b>				
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - lus	179,824.07	179,824.07		359,648.14
323 Professional Educational Services - Other Educational Agencies		4,430.00		4,430.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$179,824.07</b>	<b>\$184,254.07</b>		<b>\$364,078.14</b>
<b>600 Supplies</b>				
610 General Supplies		276.28		276.28
<b>Total Supplies</b>		<b>\$276.28</b>		<b>\$276.28</b>
<b>Total 1270 Multi-Handicapped Support</b>	<b>\$179,824.07</b>	<b>\$184,530.35</b>		<b>\$364,354.42</b>

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General Fund (10)

1280 Early Intervention Support

300 Purchased Professional and Technical Services

322 Professional Educational Services - lus

Total Purchased Professional and Technical Services

Total 1280 Early Intervention Support

	Elementary	Secondary	Federal	Total
	11,626.14			11,626.14
	\$11,626.14			\$11,626.14
	\$11,626.14			\$11,626.14

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
1290 Special Programs - Other Support				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius	300,274.64	300,274.64		600,549.28
<b>Total Purchased Professional and Technical Services</b>	<b>\$300,274.64</b>	<b>\$300,274.64</b>		<b>\$600,549.28</b>
500 Other Purchased Services				
562 Tuition To Pennsylvania Charter Schools	904,139.73	904,139.73		1,808,279.46
567 Tuition To Approved Private Schools (APS) and PA Chartered Schools for the Deaf and Blind	23,694.27	23,694.27		47,388.54
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers	9,848.65	9,848.65		19,697.30
594 IU Payment By Withholding for Institutionalized Children's Programs - Special Classes		1,958.66		1,958.66
<b>Total Other Purchased Services</b>	<b>\$937,682.65</b>	<b>\$939,641.31</b>		<b>\$1,877,323.96</b>
<b>Total 1290 Special Programs - Other Support</b>	<b>\$1,237,957.29</b>	<b>\$1,239,915.95</b>		<b>\$2,477,873.24</b>

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

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1300 Vocational Education</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries		552,088.27		552,088.27
<b>Total Personnel Services - Salaries</b>		<b>\$552,088.27</b>		<b>\$552,088.27</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider		1,727.98		1,727.98
220 Social Security Contributions		41,406.85		41,406.85
230 PSERS Retirement Contributions		188,626.44	607.10	189,233.54
260 Workers' Compensation		4,354.64		4,354.64
270 Group Insurance - Self-Insurance		134,711.06		134,711.06
<b>Total Personnel Services - Employee Benefits</b>		<b>\$370,826.97</b>	<b>\$607.10</b>	<b>\$371,434.07</b>
<b>500 Other Purchased Services</b>				
564 Tuition To Career and Technology Centers		1,734,862.86		1,734,862.86
<b>Total Other Purchased Services</b>		<b>\$1,734,862.86</b>		<b>\$1,734,862.86</b>
<b>600 Supplies</b>				
610 General Supplies		573.44		573.44
650 Supplies & Fees - Technology Related		325.30		325.30
<b>Total Supplies</b>		<b>\$898.74</b>		<b>\$898.74</b>
<b>800 Other Objects</b>				
810 Dues and Fees		488.00		488.00
<b>Total Other Objects</b>		<b>\$488.00</b>		<b>\$488.00</b>
<b>Total 1300 Vocational Education</b>		<b>\$2,659,164.84</b>	<b>\$607.10</b>	<b>\$2,659,771.94</b>

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General Fund (10)

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries

	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries	4,887.88	150,415.05		155,302.93
<b>Total Personnel Services - Salaries</b>	<b>\$4,887.88</b>	<b>\$150,415.05</b>		<b>\$155,302.93</b>

200 Personnel Services - Employee Benefits

210 Group Insurance - Contracted Provider		432.42		432.42
220 Social Security Contributions	366.01	10,908.91		11,274.92
230 PSERS Retirement Contributions	1,676.02	50,016.68		51,692.70
260 Workers' Compensation	31.31	958.20		989.51
270 Group Insurance - Self-Insurance		38,870.00		38,870.00
<b>Total Personnel Services - Employee Benefits</b>	<b>\$2,073.34</b>	<b>\$101,186.21</b>		<b>\$103,259.55</b>

300 Purchased Professional and Technical Services

322 Professional Educational Services - lus	391,609.05	395,224.12		786,833.17
<b>Total Purchased Professional and Technical Services</b>	<b>\$391,609.05</b>	<b>\$395,224.12</b>		<b>\$786,833.17</b>

500 Other Purchased Services

561 Tuition To Other School Districts Within the State		189,260.89		189,260.89
563 Tuition To Nonpublic Schools		168,518.79		168,518.79
588 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		98,465.39		98,465.39
596 Direct Payments To Intermediate Units	2,248.68	2,248.68		4,497.36
<b>Total Other Purchased Services</b>	<b>\$2,248.68</b>	<b>\$458,493.75</b>		<b>\$460,742.43</b>

600 Supplies

610 General Supplies		1,038.62		1,038.62
620 Energy		614.75		614.75
<b>Total Supplies</b>		<b>\$1,653.37</b>		<b>\$1,653.37</b>

700 Property

762 Capitalized Equipment - Replacement		19,637.41		19,637.41
<b>Total Property</b>		<b>\$19,637.41</b>		<b>\$19,637.41</b>
<b>Total 1400 Other Instructional Programs - Elementary / Secondary</b>	<b>\$400,818.95</b>	<b>\$1,126,609.91</b>		<b>\$1,527,428.86</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1410 Drivers' Education</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	130,624.01			130,624.01
<b>Total Personnel Services - Salaries</b>	<b>\$130,624.01</b>			<b>\$130,624.01</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider		432.42		432.42
220 Social Security Contributions		9,425.27		9,425.27
230 PSERS Retirement Contributions		43,230.42		43,230.42
260 Workers' Compensation		831.48		831.48
270 Group Insurance - Self-Insurance		38,870.00		38,870.00
<b>Total Personnel Services - Employee Benefits</b>		<b>\$92,789.59</b>		<b>\$92,789.59</b>
<b>600 Supplies</b>				
610 General Supplies		1,038.62		1,038.62
620 Energy		614.75		614.75
<b>Total Supplies</b>		<b>\$1,653.37</b>		<b>\$1,653.37</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement		19,637.41		19,637.41
<b>Total Property</b>		<b>\$19,637.41</b>		<b>\$19,637.41</b>
<b>Total 1410 Drivers' Education</b>		<b>\$244,704.38</b>		<b>\$244,704.38</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>1430 Homebound Instruction</b>				
100 Personnel Services - Salaries	4,887.88	19,791.04		24,678.92
100 Personnel Services - Salaries	\$4,887.88	\$19,791.04		\$24,678.92
<b>200 Personnel Services - Employee Benefits</b>				
220 Social Security Contributions	366.01	1,483.64		1,849.65
230 PSERS Retirement Contributions	1,676.02	6,786.26		8,462.28
260 Workers' Compensation	31.31	126.72		158.03
<b>Total Personnel Services - Employee Benefits</b>	<b>\$2,073.34</b>	<b>\$8,396.62</b>		<b>\$10,469.96</b>
<b>Total 1430 Homebound Instruction</b>	<b>\$6,961.22</b>	<b>\$28,187.66</b>		<b>\$35,148.88</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
1440 Alternative Regular Education Programs				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Jus	391,609.05	395,224.12		786,833.17
<b>Total Purchased Professional and Technical Services</b>	<b>\$391,609.05</b>	<b>\$395,224.12</b>		<b>\$786,833.17</b>
500 Other Purchased Services				
561 Tuition To Other School Districts Within the State		189,260.89		189,260.89
563 Tuition To Nonpublic Schools		168,518.79		168,518.79
568 Tuition To Private Residential Rehabilitative Institutions (PRR) [In-State] and Detention Centers		98,465.39		98,465.39
596 Direct Payments To Intermediate Units	2,248.68	2,248.68		4,497.36
<b>Total Other Purchased Services</b>	<b>\$2,248.68</b>	<b>\$48,493.75</b>		<b>\$460,742.43</b>
<b>Total 1440 Alternative Regular Education Programs</b>	<b>\$393,857.73</b>	<b>\$853,717.87</b>		<b>\$1,247,575.60</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>1441 Adjudicated / Court-Placed Programs</b>				
<b>500 Other Purchased Services</b>				
561 Tuition To Other School Districts Within the State		148,556.89		148,556.89
563 Tuition To Nonpublic Schools		12,339.60		12,339.60
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		98,465.39		98,465.39
596 Direct Payments To Intermediate Units	2,248.68	2,248.68		4,497.36
<b>Total Other Purchased Services</b>	<b>\$2,248.68</b>	<b>\$261,610.56</b>		<b>\$263,859.24</b>
<b>Total 1441 Adjudicated / Court-Placed Programs</b>	<b>\$2,248.68</b>	<b>\$261,610.56</b>		<b>\$263,859.24</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>1442 Alternative Education Programs</b>				
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	391,609.05	395,224.12		786,833.17
<b>Total Purchased Professional and Technical Services</b>	<b>\$391,609.05</b>	<b>\$395,224.12</b>		<b>\$786,833.17</b>
<b>500 Other Purchased Services</b>				
561 Tuition To Other School Districts Within the State		40,704.00		40,704.00
563 Tuition To Nonpublic Schools		156,179.19		156,179.19
<b>Total Other Purchased Services</b>		<b>\$196,883.19</b>		<b>\$196,883.19</b>
<b>Total 1442 Alternative Education Programs</b>	<b>\$391,609.05</b>	<b>\$592,107.31</b>		<b>\$983,716.36</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>1500 Nonpublic School Programs</b>				
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius			30,263.63	30,263.63
330 Other Professional Services			5,155.52	5,155.52
<b>Total Purchased Professional and Technical Services</b>			<b>\$35,419.15</b>	<b>\$35,419.15</b>
<b>Total 1500 Nonpublic School Programs</b>			<b>\$35,419.15</b>	<b>\$35,419.15</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>1800 Pre-Kindergarten</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries			15,023.27	15,023.27
<b>Total Personnel Services - Salaries</b>	<b>\$15,023.27</b>			<b>\$15,023.27</b>
<b>200 Personnel Services - Employee Benefits</b>				
220 Social Security Contributions			1,139.18	1,139.18
230 PSERS Retirement Contributions			4,989.76	4,989.76
260 Workers' Compensation			96.16	96.16
<b>Total Personnel Services - Employee Benefits</b>	<b>\$6,225.10</b>			<b>\$6,225.10</b>
<b>600 Supplies</b>				
610 General Supplies			1,788.09	1,788.09
630 Food			1,678.00	1,678.00
640 Books and Periodicals			347.00	347.00
<b>Total Supplies</b>	<b>\$3,813.09</b>			<b>\$3,813.09</b>
<b>Total 1800 Pre-Kindergarten</b>	<b>\$25,061.46</b>			<b>\$25,061.46</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>1801 Pre-K Instruction</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries			15,023.27	15,023.27
<b>Total Personnel Services - Salaries</b>			<b>\$15,023.27</b>	<b>\$15,023.27</b>
<b>200 Personnel Services - Employee Benefits</b>				
220 Social Security Contributions			1,139.18	1,139.18
230 PSERS Retirement Contributions			4,989.76	4,989.76
260 Workers' Compensation			96.16	96.16
<b>Total Personnel Services - Employee Benefits</b>			<b>\$6,225.10</b>	<b>\$6,225.10</b>
<b>600 Supplies</b>				
610 General Supplies			1,788.09	1,788.09
630 Food			1,678.00	1,678.00
640 Books and Periodicals			347.00	347.00
<b>Total Supplies</b>			<b>\$3,813.09</b>	<b>\$3,813.09</b>
<b>Total 1801 Pre-K Instruction</b>			<b>\$25,061.46</b>	<b>\$25,061.46</b>

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	<u>Total</u>
<b>General Fund (10)</b>	
<b>2000 Support Services</b>	
<b>100 Personnel Services - Salaries</b>	
100 Personnel Services - Salaries	21,340,915.01
<b>Total Personnel Services - Salaries</b>	<b>\$21,340,915.01</b>
<b>200 Personnel Services - Employee Benefits</b>	
210 Group Insurance - Contracted Provider	124,271.92
220 Social Security Contributions	1,583,324.46
230 PSERS Retirement Contributions	7,132,427.11
240 Tuition Reimbursement	317,343.49
250 Unemployment Compensation	40,221.35
260 Workers' Compensation	158,875.44
270 Group Insurance - Self-Insurance	7,037,838.04
<b>Total Personnel Services - Employee Benefits</b>	<b>\$16,394,301.81</b>
<b>300 Purchased Professional and Technical Services</b>	
322 Professional Educational Services - Ius	265,788.98
330 Other Professional Services	1,171,982.39
340 Technical Services	50,944.28
360 Employee Training and Development Services	52,726.95
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,541,442.60</b>
<b>400 Purchased Property Services</b>	
410 Cleaning Services	248,277.08
420 Utility Services	148,217.64
430 Repairs and Maintenance Services	692,430.41
440 Rentals	94,087.92
460 Extermination Services	9,654.85
<b>Total Purchased Property Services</b>	<b>\$1,192,667.90</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	269.55
513 Contracted Carriers	632,043.38
516 Student Transportation Services From the IU	318,822.39
520 Insurance - General	62,909.38
522 Automotive Liability Insurance	463,338.50
523 General Property and Liability Insurance	16,557.00
530 Communications	185,250.25
550 Printing and Binding	56,205.92
580 Travel	65,099.79
595 IU Payments By Withholding	41,531.75
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program	85,648.78
<b>Total Other Purchased Services</b>	<b>\$1,927,676.69</b>
<b>600 Supplies</b>	
610 General Supplies	1,137,843.00
620 Energy	1,857,442.64
640 Books and Periodicals	63,347.45
650 Supplies & Fees - Technology Related	865,555.89

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General Fund (10)		Total
<b>2000 Support Services</b>		
<b>Total Supplies</b>		<b>\$3,924,188.98</b>
<b>700 Property</b>		
752 Capital Equipment - Original and Additional	36,719.11	
756 Capitalized Technology Equipment - Original	1,185,522.41	
758 Capitalized Technology Software - Original	104,994.00	
762 Capitalized Equipment - Replacement	1,889,495.00	
<b>Total Property</b>	<b>\$3,216,730.52</b>	
<b>800 Other Objects</b>		
810 Dues and Fees	62,588.68	
890 Miscellaneous Expenditures	25,058.59	
<b>Total Other Objects</b>	<b>\$87,647.27</b>	
<b>Total 2000 Support Services</b>		<b>\$49,625,570.78</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2100 Support Services - Students</b>				
100 Personnel Services - Salaries	1,279,041.19	1,560,805.28	100,816.86	3,391,780.74
<b>Total Personnel Services - Salaries</b>	<b>\$1,279,041.19</b>	<b>\$1,560,805.28</b>	<b>\$100,816.86</b>	<b>\$3,391,780.74</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	5,126.49	5,909.92	304.26	15,682.11
220 Social Security Contributions	95,070.28	117,118.50	7,133.25	252,896.04
230 PSERS Retirement Contributions	431,281.06	533,731.93	30,786.79	1,148,890.23
250 Unemployment Compensation				2,057.42
260 Workers' Compensation	8,472.26	11,786.33	575.60	24,149.53
270 Group Insurance - Self-Insurance	315,341.09	326,502.40	32,322.52	813,014.18
<b>Total Personnel Services - Employee Benefits</b>	<b>\$855,291.18</b>	<b>\$995,049.08</b>	<b>\$71,122.42</b>	<b>\$2,256,689.51</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	132,056.51	129,733.35		261,789.86
330 Other Professional Services	159,042.37	111,525.74		270,568.11
<b>Total Purchased Professional and Technical Services</b>	<b>\$291,098.88</b>	<b>\$241,259.09</b>		<b>\$532,357.97</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	477.52	110.19		744.28
<b>Total Purchased Property Services</b>	<b>\$477.52</b>	<b>\$110.19</b>		<b>\$744.28</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services	1,102.67	269.55		269.55
530 Communications	274.41	336.78		1,439.45
550 Printing and Binding	4,337.96	462.61		737.02
580 Travel	42,824.39	1,589.74		8,320.07
597 Direct Payments To Intermediate Units for Institutionalized Childrens' Program		42,824.39		85,648.78
<b>Total Other Purchased Services</b>	<b>\$48,539.43</b>	<b>\$45,483.07</b>		<b>\$96,414.87</b>
<b>600 Supplies</b>				
610 General Supplies	9,717.62	20,379.02		30,096.64
640 Books and Periodicals	677.70	115.45		793.15
650 Supplies & Fees - Technology Related	4,929.39	5,014.11		9,943.50
<b>Total Supplies</b>	<b>\$15,324.71</b>	<b>\$25,508.58</b>		<b>\$40,833.29</b>
<b>800 Other Objects</b>				
810 Dues and Fees	658.11	1,438.89	380.00	4,056.78
<b>Total Other Objects</b>	<b>\$658.11</b>	<b>\$1,438.89</b>	<b>\$380.00</b>	<b>\$4,056.78</b>
<b>Total 2100 Support Services - Students</b>	<b>\$2,490,431.02</b>	<b>\$2,869,654.18</b>	<b>\$172,319.28</b>	<b>\$6,322,877.44</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2110 Supervision of Student Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	184,960.22	168,006.45		352,966.67
<b>Total Personnel Services - Salaries</b>	<b>\$184,960.22</b>	<b>\$168,006.45</b>		<b>\$352,966.67</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1,888.44	1,818.25		3,706.69
220 Social Security Contributions	13,788.44	12,804.50		26,592.94
230 PSERS Retirement Contributions	62,630.40	57,572.50		120,202.90
260 Workers' Compensation	1,166.20	1,071.88		2,237.88
270 Group Insurance - Self-Insurance	53,111.92	22,300.20		75,412.12
<b>Total Personnel Services - Employee Benefits</b>	<b>\$132,585.40</b>	<b>\$95,567.13</b>		<b>\$228,152.53</b>
300 Purchased Professional and Technical Services				
330 Other Professional Services	150,048.33	102,531.70		252,580.03
<b>Total Purchased Professional and Technical Services</b>	<b>\$150,048.33</b>	<b>\$102,531.70</b>		<b>\$252,580.03</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services	471.17	97.30		568.47
<b>Total Purchased Property Services</b>	<b>\$471.17</b>	<b>\$97.30</b>		<b>\$568.47</b>
500 Other Purchased Services				
530 Communications	1,102.67	336.78		1,439.45
550 Printing and Binding	274.41	344.59		619.00
580 Travel	3,448.49	666.46		4,114.95
<b>Total Other Purchased Services</b>	<b>\$4,825.57</b>	<b>\$1,347.83</b>		<b>\$6,173.40</b>
600 Supplies				
610 General Supplies	1,087.46	1,808.75		2,896.21
640 Books and Periodicals	644.86	48.78		693.64
650 Supplies & Fees - Technology Related	4,722.39	5,014.11		9,736.50
<b>Total Supplies</b>	<b>\$6,454.71</b>	<b>\$6,871.64</b>		<b>\$13,326.35</b>
800 Other Objects				
810 Dues and Fees	551.19	576.81		1,128.00
<b>Total Other Objects</b>	<b>\$551.19</b>	<b>\$576.81</b>		<b>\$1,128.00</b>
<b>Total 2110 Supervision of Student Services</b>	<b>\$479,896.59</b>	<b>\$374,998.86</b>		<b>\$854,895.45</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>2111 Supervision of Student Services - Head of Component</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	118,834.11	93,223.52		212,057.63
<b>Total Personnel Services - Salaries</b>	<b>\$118,834.11</b>	<b>\$93,223.52</b>		<b>\$212,057.63</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	1,620.07	1,504.77		3,124.84
220 Social Security Contributions	8,875.40	7,176.72		16,052.12
230 PSERS Retirement Contributions	39,982.28	31,966.22		71,948.50
260 Workers' Compensation	746.20	596.70		1,342.90
270 Group Insurance - Self-Insurance	18,232.12			18,232.12
<b>Total Personnel Services - Employee Benefits</b>	<b>\$69,456.07</b>	<b>\$41,244.41</b>		<b>\$110,700.48</b>
<b>500 Other Purchased Services</b>				
550 Printing and Binding	257.12	322.88		580.00
<b>Total Other Purchased Services</b>	<b>\$257.12</b>	<b>\$322.88</b>		<b>\$580.00</b>
<b>600 Supplies</b>				
610 General Supplies	685.61	732.58		1,418.19
640 Books and Periodicals	48.78	48.78		97.56
650 Supplies & Fees - Technology Related	4,722.39	4,899.11		9,621.50
<b>Total Supplies</b>	<b>\$5,456.78</b>	<b>\$5,680.47</b>		<b>\$11,137.25</b>
<b>800 Other Objects</b>				
810 Dues and Fees	329.84	418.16		748.00
<b>Total Other Objects</b>	<b>\$329.84</b>	<b>\$418.16</b>		<b>\$748.00</b>
<b>Total 2111 Supervision of Student Services - Head of Component</b>	<b>\$194,333.92</b>	<b>\$140,889.44</b>		<b>\$335,223.36</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>2119 Supervision of Student Services -- All Other Supervision</b>				
100 <u>Personnel Services -- Salaries</u>				
100 Personnel Services -- Salaries	66,126.11	74,782.93		140,909.04
<b>Total Personnel Services -- Salaries</b>	<b>\$66,126.11</b>	<b>\$74,782.93</b>		<b>\$140,909.04</b>
200 <u>Personnel Services -- Employee Benefits</u>				
210 Group Insurance -- Contracted Provider	268.37	313.48		581.85
220 Social Security Contributions	4,913.04	5,627.78		10,540.82
230 PSERS Retirement Contributions	22,648.12	25,606.28		48,254.40
260 Workers' Compensation	420.00	474.98		894.98
270 Group Insurance -- Self-Insurance	34,879.80	22,300.20		57,180.00
<b>Total Personnel Services -- Employee Benefits</b>	<b>\$63,129.33</b>	<b>\$54,322.72</b>		<b>\$117,452.05</b>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services	150,048.33	102,531.70		252,580.03
<b>Total Purchased Professional and Technical Services</b>	<b>\$150,048.33</b>	<b>\$102,531.70</b>		<b>\$252,580.03</b>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services	471.17	97.30		568.47
<b>Total Purchased Property Services</b>	<b>\$471.17</b>	<b>\$97.30</b>		<b>\$568.47</b>
500 <u>Other Purchased Services</u>				
530 Communications	1,102.67	336.78		1,439.45
550 Printing and Binding	17.29	21.71		39.00
580 Travel	3,448.49	668.46		4,114.95
<b>Total Other Purchased Services</b>	<b>\$4,568.45</b>	<b>\$1,024.95</b>		<b>\$5,593.40</b>
600 <u>Supplies</u>				
610 General Supplies	401.85	1,076.17		1,478.02
640 Books and Periodicals	596.08			596.08
650 Supplies & Fees -- Technology Related		115.00		115.00
<b>Total Supplies</b>	<b>\$997.93</b>	<b>\$1,191.17</b>		<b>\$2,189.10</b>
800 <u>Other Objects</u>				
810 Dues and Fees	221.35	158.65		380.00
<b>Total Other Objects</b>	<b>\$221.35</b>	<b>\$158.65</b>		<b>\$380.00</b>
<b>Total 2119 Supervision of Student Services -- All Other Supervision</b>	<b>\$285,562.67</b>	<b>\$234,109.42</b>		<b>\$519,672.09</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
2120 Guidance Services				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	787,053.63	1,269,826.40		2,056,880.03
<b>Total Personnel Services - Salaries</b>	<b>\$787,053.63</b>	<b>\$1,269,826.40</b>		<b>\$2,056,880.03</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	2,385.58	3,741.15		6,126.73
220 Social Security Contributions	58,760.70	95,382.22		154,142.92
230 PSERS Retirement Contributions	269,021.86	435,358.67		704,380.53
260 Workers' Compensation	5,494.69	9,975.72		15,470.41
270 Group Insurance - Self-Insurance	192,660.54	270,808.35		463,468.89
<b>Total Personnel Services - Employee Benefits</b>	<b>\$528,323.37</b>	<b>\$815,266.11</b>		<b>\$1,343,589.48</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services	6.35	12.89		19.24
<b>Total Purchased Property Services</b>	<b>\$6.35</b>	<b>\$12.89</b>		<b>\$19.24</b>
500 Other Purchased Services				
510 Student Transportation Services		269.55		269.55
550 Printing and Binding		118.02		118.02
580 Travel		33.81		33.81
<b>Total Other Purchased Services</b>		<b>\$421.38</b>		<b>\$421.38</b>
600 Supplies				
610 General Supplies	1,020.83	10,960.94		11,981.77
640 Books and Periodicals	32.84	66.67		99.51
650 Supplies & Fees - Technology Related	207.00			207.00
<b>Total Supplies</b>	<b>\$1,260.67</b>	<b>\$11,027.61</b>		<b>\$12,288.28</b>
800 Other Objects				
810 Dues and Fees	106.92	862.08		969.00
<b>Total Other Objects</b>	<b>\$106.92</b>	<b>\$862.08</b>		<b>\$969.00</b>
<b>Total 2120 Guidance Services</b>	<b>\$1,316,750.94</b>	<b>\$2,097,416.47</b>		<b>\$3,414,167.41</b>

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2140 Psychological Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	259,158.65	75,103.74	100,816.86	435,079.25
<b>Total Personnel Services - Salaries</b>	<b>\$259,158.65</b>	<b>\$75,103.74</b>	<b>\$100,816.86</b>	<b>\$435,079.25</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	728.36	226.41	304.26	1,259.03
220 Social Security Contributions	18,913.89	5,324.53	7,133.25	31,371.67
230 PSERS Retirement Contributions	83,214.58	24,386.54	29,575.53	137,176.65
260 Workers' Compensation	1,508.50	436.06	575.60	2,520.16
270 Group Insurance - Self-Insurance	60,233.63	24,058.85	32,322.52	116,615.00
<b>Total Personnel Services - Employee Benefits</b>	<b>\$164,598.96</b>	<b>\$54,432.39</b>	<b>\$69,911.16</b>	<b>\$288,942.51</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius	132,056.51	129,733.35		261,789.86
330 Other Professional Services	8,994.04	8,994.04		17,988.08
<b>Total Purchased Professional and Technical Services</b>	<b>\$141,050.55</b>	<b>\$138,727.39</b>		<b>\$279,777.94</b>
<b>500 Other Purchased Services</b>				
580 Travel	76.27	76.27		152.54
<b>Total Other Purchased Services</b>	<b>\$76.27</b>	<b>\$76.27</b>		<b>\$152.54</b>
<b>600 Supplies</b>				
610 General Supplies	7,609.33	7,609.33		15,218.66
<b>Total Supplies</b>	<b>\$7,609.33</b>	<b>\$7,609.33</b>		<b>\$15,218.66</b>
<b>Total 2140 Psychological Services</b>	<b>\$572,493.76</b>	<b>\$275,949.12</b>	<b>\$170,728.02</b>	<b>\$1,019,170.90</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2160 Social Work Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				125,669.96
<b>Total Personnel Services - Salaries</b>				<b>\$125,669.96</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				1,705.46
220 Social Security Contributions				9,501.08
230 PSERS Retirement Contributions				43,092.40
260 Workers' Compensation				804.44
270 Group Insurance - Self-Insurance				38,502.06
<b>Total Personnel Services - Employee Benefits</b>				<b>\$93,605.44</b>
<b>500 Other Purchased Services</b>				
580 Travel				2,392.37
<b>Total Other Purchased Services</b>				<b>\$2,392.37</b>
<b>800 Other Objects</b>				
810 Dues and Fees			380.00	380.00
<b>Total Other Objects</b>			<b>\$380.00</b>	<b>\$380.00</b>
<b>Total 2160 Social Work Services</b>			<b>\$380.00</b>	<b>\$222,047.77</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2170 Student Accounting Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				325,447.45
<b>Total Personnel Services - Salaries</b>				<b>\$325,447.45</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				2,635.98
220 Social Security Contributions				24,072.93
230 PSERS Retirement Contributions			1,211.26	111,209.31
250 Unemployment Compensation				2,057.42
260 Workers' Compensation				2,510.90
270 Group Insurance - Self-Insurance				100,346.11
<b>Total Personnel Services - Employee Benefits</b>			<b>\$1,211.26</b>	<b>\$242,832.65</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				156.57
<b>Total Purchased Property Services</b>				<b>\$156.57</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,579.78
<b>Total Other Objects</b>				<b>\$1,579.78</b>
<b>Total 2170 Student Accounting Services</b>			<b>\$1,211.26</b>	<b>\$570,016.45</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2190 Other Student Services</b>				
100 Personnel Services - Salaries	47,868.69	47,868.69		95,737.38
<b>Total Personnel Services - Salaries</b>	<b>\$47,868.69</b>	<b>\$47,868.69</b>		<b>\$95,737.38</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	124.11	124.11		248.22
220 Social Security Contributions	3,607.25	3,607.25		7,214.50
230 PSERS Retirement Contributions	16,414.22	16,414.22		32,828.44
260 Workers' Compensation	302.87	302.87		605.74
270 Group Insurance - Self-Insurance	9,335.00	9,335.00		18,670.00
<b>Total Personnel Services - Employee Benefits</b>	<b>\$29,783.45</b>	<b>\$29,783.45</b>		<b>\$59,566.90</b>
<b>500 Other Purchased Services</b>				
580 Travel	813.20	813.20		1,626.40
597 Direct Payments To Intermediate Units for Institutionalized Childrens Program	42,824.39	42,824.39		85,648.78
<b>Total Other Purchased Services</b>	<b>\$43,637.59</b>	<b>\$43,637.59</b>		<b>\$87,275.18</b>
<b>Total 2190 Other Student Services</b>	<b>\$121,289.73</b>	<b>\$121,289.73</b>		<b>\$242,579.46</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2200 Support Services – Instructional Staff</b>				
100 <u>Personnel Services – Salaries</u>	750,012.71	617,665.69	21,223.98	1,388,902.38
<b>Total Personnel Services – Salaries</b>	<b>\$750,012.71</b>	<b>\$617,665.69</b>	<b>\$21,223.98</b>	<b>\$1,388,902.38</b>
<b>200 <u>Personnel Services – Employee Benefits</u></b>				
210 Group Insurance – Contracted Provider	4,232.78	3,460.58		7,693.36
220 Social Security Contributions	55,416.19	46,207.14	1,581.50	103,204.83
230 PSERS Retirement Contributions	251,370.48	207,493.12	7,275.48	466,139.08
240 Tuition Reimbursement	98,368.31	218,975.18		317,343.49
260 Workers' Compensation	4,794.24	3,988.41	135.65	8,918.30
270 Group Insurance – Self-Insurance	147,567.74	131,122.24		278,689.98
<b>Total Personnel Services – Employee Benefits</b>	<b>\$561,749.74</b>	<b>\$611,246.67</b>	<b>\$8,992.63</b>	<b>\$1,181,989.04</b>
<b>300 <u>Purchased Professional and Technical Services</u></b>				
322 Professional Educational Services – Ius			519.12	519.12
330 Other Professional Services	7,687.50	75,997.50	18,845.00	102,530.00
360 Employee Training and Development Services	2,026.24	8,578.39	1,310.00	11,914.63
<b>Total Purchased Professional and Technical Services</b>	<b>\$9,713.74</b>	<b>\$84,575.89</b>	<b>\$20,674.12</b>	<b>\$114,963.75</b>
<b>400 <u>Purchased Property Services</u></b>				
430 Repairs and Maintenance Services	3,144.72	11,311.00	9,997.63	24,453.35
<b>Total Purchased Property Services</b>	<b>\$3,144.72</b>	<b>\$11,311.00</b>	<b>\$9,997.63</b>	<b>\$24,453.35</b>
<b>500 <u>Other Purchased Services</u></b>				
580 Travel				1,662.49
<b>Total Purchased Property Services</b>		<b>\$11,311.00</b>		<b>\$1,662.49</b>
<b>600 <u>Supplies</u></b>				
610 General Supplies	3,054.94	4,929.35	490.30	8,474.59
640 Books and Periodicals	28,896.69	28,823.09	3,762.00	61,481.78
650 Supplies & Fees – Technology Related	25,251.26	39,099.24	200.00	64,550.50
<b>Total Supplies</b>	<b>\$57,202.89</b>	<b>\$72,851.68</b>	<b>\$4,452.30</b>	<b>\$134,506.87</b>
<b>800 <u>Other Objects</u></b>				
810 Dues and Fees	2,109.00	595.00		2,704.00
890 Miscellaneous Expenditures	(25.00)	(25.00)		(50.00)
<b>Total Other Objects</b>	<b>\$2,084.00</b>	<b>\$570.00</b>		<b>\$2,654.00</b>
<b>Total 2200 Support Services – Instructional Staff</b>	<b>\$1,383,907.80</b>	<b>\$1,399,883.42</b>	<b>\$65,340.66</b>	<b>\$2,849,131.88</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2250 School Library Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	471,428.03	326,036.64		797,464.67
<b>Total Personnel Services - Salaries</b>	<b>\$471,428.03</b>	<b>\$326,036.64</b>		<b>\$797,464.67</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	1,465.94	1,131.47		2,597.41
220 Social Security Contributions	34,533.97	24,322.39		58,856.36
230 PSERS Retirement Contributions	157,343.86	109,027.40		266,371.26
260 Workers Compensation	3,036.57	2,145.22		5,181.79
270 Group Insurance - Self-Insurance	139,374.74	110,520.10		249,894.84
<b>Total Personnel Services - Employee Benefits</b>	<b>\$335,755.08</b>	<b>\$247,146.58</b>		<b>\$582,901.66</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services		1,662.49		1,662.49
<b>Total Purchased Property Services</b>		<b>\$1,662.49</b>		<b>\$1,662.49</b>
<b>600 Supplies</b>				
610 General Supplies	2,458.45	4,880.20		7,338.65
640 Books and Periodicals	27,514.24	26,944.84		54,459.08
650 Supplies & Fees - Technology Related	25,251.26	39,099.24		64,350.50
<b>Total Supplies</b>	<b>\$55,223.95</b>	<b>\$70,924.28</b>		<b>\$126,148.23</b>
<b>Total 2250 School Library Services</b>	<b>\$862,407.06</b>	<b>\$645,769.99</b>		<b>\$1,508,177.05</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2260 Instruction and Curriculum Development Services</b>				
100 Personnel Services - Salaries	271,677.19	285,147.84		556,825.03
<b>Total Personnel Services - Salaries</b>	<b>\$271,677.19</b>	<b>\$285,147.84</b>		<b>\$556,825.03</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	2,766.84	2,329.11		5,095.95
220 Social Security Contributions	20,676.23	21,694.06		42,370.29
230 PSERS Retirement Contributions	93,096.82	97,602.25		190,699.07
260 Workers' Compensation	1,740.19	1,826.99		3,567.18
270 Group Insurance - Self-Insurance	8,193.00	20,602.14		28,795.14
<b>Total Personnel Services - Employee Benefits</b>	<b>\$126,473.08</b>	<b>\$144,054.55</b>		<b>\$270,527.63</b>
<b>500 Other Purchased Services</b>				
580 Travel	2,165.90			2,165.90
<b>Total Other Purchased Services</b>	<b>\$2,165.90</b>			<b>\$2,165.90</b>
<b>600 Supplies</b>				
610 General Supplies	387.86	49.15		437.01
640 Books and Periodicals	109.95			109.95
<b>Total Supplies</b>	<b>\$497.81</b>	<b>\$49.15</b>		<b>\$546.96</b>
<b>800 Other Objects</b>				
810 Dues and Fees	2,109.00	595.00		2,704.00
<b>Total Other Objects</b>	<b>\$2,109.00</b>	<b>\$595.00</b>		<b>\$2,704.00</b>
<b>Total 2260 Instruction and Curriculum Development Services</b>	<b>\$402,922.98</b>	<b>\$429,846.54</b>		<b>\$832,769.52</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>2270 Instructional Staff Professional Development Services</b>				
100 Personnel Services - Salaries	6,907.49	6,481.21	21,223.98	34,612.68
<b>Total Personnel Services - Salaries</b>	<b>\$6,907.49</b>	<b>\$6,481.21</b>	<b>\$21,223.98</b>	<b>\$34,612.68</b>
200 Personnel Services - Employee Benefits				
220 Social Security Contributions	205.99	190.69	1,581.50	1,978.18
230 PSERS Retirement Contributions	929.80	863.47	7,275.48	9,068.75
240 Tuition Reimbursement	98,366.31	218,976.18		317,343.49
260 Workers' Compensation	17.48	16.20	135.65	169.33
<b>Total Personnel Services - Employee Benefits</b>	<b>\$99,521.58</b>	<b>\$220,045.54</b>	<b>\$8,992.63</b>	<b>\$328,559.75</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services	7,687.50	75,997.50	18,845.00	102,530.00
360 Employee Training and Development Services	2,026.24	8,578.39	1,310.00	11,914.63
<b>Total Purchased Professional and Technical Services</b>	<b>\$9,713.74</b>	<b>\$84,575.89</b>	<b>\$20,155.00</b>	<b>\$114,444.63</b>
<b>500 Other Purchased Services</b>				
580 Travel	978.82	11,311.00	9,997.63	22,287.45
<b>Total Other Purchased Services</b>	<b>\$978.82</b>	<b>\$11,311.00</b>	<b>\$9,997.63</b>	<b>\$22,287.45</b>
<b>600 Supplies</b>				
610 General Supplies	208.63		490.30	698.93
640 Books and Periodicals	1,272.50		3,762.00	6,912.75
650 Supplies & Fees - Technology Related		1,878.25	200.00	200.00
<b>Total Supplies</b>	<b>\$1,481.13</b>	<b>\$1,878.25</b>	<b>\$4,452.30</b>	<b>\$7,811.68</b>
<b>Total 2270 Instructional Staff Professional Development Services</b>	<b>\$118,602.76</b>	<b>\$324,291.89</b>	<b>\$64,821.54</b>	<b>\$507,716.19</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2280 Nonpublic Support Services				
300 <u>Purchased Professional and Technical Services</u>				
322 Professional Educational Services - lus			519.12	519.12
<b>Total Purchased Professional and Technical Services</b>			<b>\$519.12</b>	<b>\$519.12</b>
<b>Total 2280 Nonpublic Support Services</b>			<b>\$519.12</b>	<b>\$519.12</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2290 Other Instructional Staff Services</b>				
<b>800 Other Objects</b>				
890 Miscellaneous Expenditures	(25.00)	(25.00)		(50.00)
<b>Total Other Objects</b>	<b>(\$25.00)</b>	<b>(\$25.00)</b>		<b>(\$50.00)</b>
<b>Total 2290 Other Instructional Staff Services</b>	<b>(\$25.00)</b>	<b>(\$25.00)</b>		<b>(\$50.00)</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2300 Support Services - Administration</b>				
100 Personnel Services - Salaries	1,829,841.86	1,640,297.13		4,189,426.29
<b>Total Personnel Services - Salaries</b>	<b>\$1,829,841.86</b>	<b>\$1,640,297.13</b>		<b>\$4,189,426.29</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	17,834.24	15,508.75		40,561.92
220 Social Security Contributions	133,912.95	120,002.95		302,506.47
230 PSERS Retirement Contributions	598,627.09	548,674.81	505.92	1,368,568.51
250 Unemployment Compensation	4,419.36	5,573.58		10,479.49
260 Workers' Compensation	14,002.86	12,722.21		31,695.79
270 Group Insurance - Self-Insurance	419,353.46	383,080.23		900,078.11
<b>Total Personnel Services - Employee Benefits</b>	<b>\$1,188,149.96</b>	<b>\$1,085,562.53</b>	<b>\$505.92</b>	<b>\$2,653,990.29</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				547,841.48
<b>Total Purchased Professional and Technical Services</b>				<b>\$547,841.48</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	4,546.63	5,457.14		11,793.60
440 Rentals	9,645.32	10,005.44		19,650.76
<b>Total Purchased Property Services</b>	<b>\$14,191.95</b>	<b>\$15,462.58</b>		<b>\$31,444.36</b>
<b>500 Other Purchased Services</b>				
520 Insurance - General	13,830.50	14,374.16		56,048.38
530 Communications	5,309.42	6,597.58		30,446.80
550 Printing and Binding	113.80	296.82		52,285.72
580 Travel				2,936.85
<b>Total Other Purchased Services</b>	<b>\$19,253.72</b>	<b>\$21,268.56</b>		<b>\$141,717.75</b>
<b>600 Supplies</b>				
610 General Supplies	7,736.19	15,419.68	322.50	28,367.87
640 Books and Periodicals		474.00		474.00
650 Supplies & Fees - Technology Related	807.50			807.50
<b>Total Supplies</b>	<b>\$8,543.69</b>	<b>\$15,893.68</b>	<b>\$322.50</b>	<b>\$29,649.37</b>
<b>800 Other Objects</b>				
810 Dues and Fees	3,970.90	1,731.76		26,797.08
890 Miscellaneous Expenditures		317.32		25,108.59
<b>Total Other Objects</b>	<b>\$3,970.90</b>	<b>\$2,049.08</b>		<b>\$51,905.67</b>
<b>Total 2300 Support Services - Administration</b>	<b>\$3,063,952.08</b>	<b>\$2,780,533.56</b>	<b>\$828.42</b>	<b>\$7,645,875.21</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2310 Board Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries				14,048.05
<b>Total Personnel Services - Salaries</b>				<b>\$14,048.05</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				112.39
220 Social Security Contributions				1,074.66
230 PSERS Retirement Contributions				4,817.07
260 Workers' Compensation				89.53
<b>Total Personnel Services - Employee Benefits</b>				<b>\$6,093.65</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				56,677.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$56,677.00</b>
<b>500 Other Purchased Services</b>				
520 Insurance - General				56,048.38
530 Communications				2,049.64
580 Travel				1,688.74
<b>Total Other Purchased Services</b>				<b>\$59,786.76</b>
<b>600 Supplies</b>				
610 General Supplies				46.22
<b>Total Supplies</b>				<b>\$46.22</b>
<b>800 Other Objects</b>				
810 Dues and Fees				18,755.42
<b>Total Other Objects</b>				<b>\$18,755.42</b>
<b>Total 2310 Board Services</b>				<b>\$155,407.10</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2330 Tax Assessment and Collection Services</b>				
100 <u>Personnel Services - Salaries</u>				
100 Personnel Services - Salaries				56,435.57
<b>Total Personnel Services - Salaries</b>				<b>\$56,435.57</b>
200 <u>Personnel Services - Employee Benefits</u>				
220 Social Security Contributions				4,317.35
250 Unemployment Compensation				486.55
280 Workers' Compensation				313.01
<b>Total Personnel Services - Employee Benefits</b>				<b>\$5,116.91</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				84,877.15
<b>Total Purchased Professional and Technical Services</b>				<b>\$84,877.15</b>
<b>500 Other Purchased Services</b>				
530 Communications				192.50
550 Printing and Binding				35,780.72
<b>Total Other Purchased Services</b>				<b>\$35,973.22</b>
<b>600 Supplies</b>				
610 General Supplies				492.02
<b>Total Supplies</b>				<b>\$492.02</b>
<b>Total 2330 Tax Assessment and Collection Services</b>				<b>\$182,894.87</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
2350 Legal and Accounting Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				398,607.33
<b>Total Purchased Professional and Technical Services</b>				<b>\$398,607.33</b>
<b>Total 2350 Legal and Accounting Services</b>				<b>\$398,607.33</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>2360 Office of the Superintendent / Executive Director Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				648,803.68
<b>Total Personnel Services - Salaries</b>				<b>\$648,803.68</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				7,106.54
220 Social Security Contributions				43,198.56
230 PSERS Retirement Contributions		505.92		216,449.54
260 Workers' Compensation				4,568.18
270 Group Insurance - Self-Insurance				97,844.42
<b>Total Personnel Services - Employee Benefits</b>		<b>\$505.92</b>		<b>\$368,967.24</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services				1,789.83
<b>Total Purchased Property Services</b>				<b>\$1,789.83</b>
500 Other Purchased Services				
530 Communications	9,563.63	176.13		9,739.76
550 Printing and Binding				4,598.00
580 Travel				837.49
<b>Total Other Purchased Services</b>	<b>\$9,563.63</b>	<b>\$176.13</b>		<b>\$15,175.25</b>
600 Supplies				
610 General Supplies				4,351.26
<b>Total Supplies</b>				<b>\$4,351.26</b>
800 Other Objects				
810 Dues and Fees				2,339.00
<b>Total Other Objects</b>				<b>\$2,339.00</b>
<b>Total 2360 Office of the Superintendent / Executive Director Services</b>	<b>\$9,563.63</b>	<b>\$176.13</b>	<b>\$505.92</b>	<b>\$1,041,426.26</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2380 Office of the Principal Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	1,829,841.86	1,640,297.13		3,470,138.99
<b>Total Personnel Services - Salaries</b>	<b>\$1,829,841.86</b>	<b>\$1,640,297.13</b>		<b>\$3,470,138.99</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	17,834.24	15,508.75		33,342.99
220 Social Security Contributions	133,912.95	120,002.95		253,915.90
230 PSERS Retirement Contributions	598,627.09	548,674.81		1,147,301.90
250 Unemployment Compensation	4,419.36	5,573.58		9,992.94
260 Workers' Compensation	14,002.86	12,722.21		26,725.07
270 Group Insurance - Self-Insurance	419,353.46	383,080.23		802,433.69
<b>Total Personnel Services - Employee Benefits</b>	<b>\$1,188,149.96</b>	<b>\$1,085,562.53</b>		<b>\$2,273,712.49</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services	4,546.63	5,457.14		10,003.77
440 Rentals	9,645.32	10,005.44		19,650.76
<b>Total Purchased Property Services</b>	<b>\$14,191.95</b>	<b>\$15,462.58</b>		<b>\$29,654.53</b>
<b>500 Other Purchased Services</b>				
530 Communications	4,266.87	14,198.03		18,464.90
550 Printing and Binding	5,309.42	6,597.58		11,907.00
580 Travel	113.80	286.82		410.62
<b>Total Other Purchased Services</b>	<b>\$9,690.09</b>	<b>\$21,082.43</b>		<b>\$30,772.52</b>
<b>600 Supplies</b>				
610 General Supplies	7,736.19	15,419.68	322.50	23,478.37
640 Books and Periodicals		474.00		474.00
650 Supplies & Fees - Technology Related	807.50			807.50
<b>Total Supplies</b>	<b>\$8,543.69</b>	<b>\$15,893.68</b>	<b>\$322.50</b>	<b>\$24,759.87</b>
<b>800 Other Objects</b>				
810 Dues and Fees	3,970.90	1,731.76		5,702.66
890 Miscellaneous Expenditures		317.32		317.32
<b>Total Other Objects</b>	<b>\$3,970.90</b>	<b>\$2,049.08</b>		<b>\$6,019.98</b>
<b>Total 2380 Office of the Principal Services</b>	<b>\$3,054,388.45</b>	<b>\$2,780,357.43</b>	<b>\$322.50</b>	<b>\$5,835,068.38</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2390 Other Administration Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				7,680.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$7,680.00</b>
800 Other Objects				
890 Miscellaneous Expenditures				24,791.27
<b>Total Other Objects</b>				<b>\$24,791.27</b>
<b>Total 2390 Other Administration Services</b>				<b>\$32,471.27</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2400 Support Services - Pupil Health</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	71,325.33			1,045,716.10
<b>Total Personnel Services - Salaries</b>	<b>\$71,325.33</b>			<b>\$1,045,716.10</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider	910.22			4,131.04
220 Social Security Contributions	5,375.76			77,863.28
230 PSERS Retirement Contributions	28,191.20			354,845.61
250 Unemployment Compensation				126.60
260 Workers' Compensation	454.38			6,556.24
270 Group Insurance - Self-Insurance	19,251.03			292,379.21
<b>Total Personnel Services - Employee Benefits</b>	<b>\$54,182.59</b>			<b>\$735,901.98</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Ius				3,480.00
330 Other Professional Services				28,619.40
<b>Total Purchased Professional and Technical Services</b>				<b>\$32,099.40</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				1,208.53
<b>Total Purchased Property Services</b>				<b>\$1,208.53</b>
<b>500 Other Purchased Services</b>				
530 Communications				140.00
550 Printing and Binding				252.00
580 Travel				339.27
<b>Total Other Purchased Services</b>				<b>\$731.27</b>
<b>600 Supplies</b>				
610 General Supplies	734.95			13,370.57
<b>Total Supplies</b>	<b>\$734.95</b>			<b>\$13,370.57</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,605.00
<b>Total Other Objects</b>				<b>\$1,605.00</b>
<b>Total 2400 Support Services - Pupil Health</b>	<b>\$126,242.87</b>			<b>\$1,830,632.85</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2420 Medical Services</b>				
100 <u>Personnel Services - Salaries</u>				
100 Personnel Services - Salaries			7,859.07	848,095.80
<b>Total Personnel Services - Salaries</b>			<b>\$7,859.07</b>	<b>\$848,095.80</b>
200 <u>Personnel Services - Employee Benefits</u>				
210 Group Insurance - Contracted Provider				2,842.61
220 Social Security Contributions			576.04	63,188.80
230 PSERS Retirement Contributions			6,428.68	287,854.17
250 Unemployment Compensation				126.60
260 Workers' Compensation				5,292.95
270 Group Insurance - Self-Insurance			48.26	242,748.18
<b>Total Personnel Services - Employee Benefits</b>			<b>\$7,052.98</b>	<b>\$602,053.31</b>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				28,619.40
<b>Total Purchased Professional and Technical Services</b>				<b>\$28,619.40</b>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				1,064.27
<b>Total Purchased Property Services</b>				<b>\$1,064.27</b>
500 <u>Other Purchased Services</u>				
530 Communications				140.00
550 Printing and Binding				252.00
580 Travel				114.78
<b>Total Other Purchased Services</b>				<b>\$506.78</b>
600 <u>Supplies</u>				
610 General Supplies			734.95	9,911.00
<b>Total Supplies</b>			<b>\$734.95</b>	<b>\$9,911.00</b>
800 <u>Other Objects</u>				
810 Dues and Fees				1,290.00
<b>Total Other Objects</b>				<b>\$1,290.00</b>
<b>Total 2420 Medical Services</b>			<b>\$15,647.00</b>	<b>\$1,491,540.56</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2430 Dental Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				84,468.02
<b>Total Personnel Services - Salaries</b>				<b>\$84,468.02</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				234.28
220 Social Security Contributions				6,333.60
230 PSERS Retirement Contributions				28,964.02
260 Workers' Compensation				539.61
270 Group Insurance - Self-Insurance				18,410.00
<b>Total Personnel Services - Employee Benefits</b>				<b>\$54,481.51</b>
500 Other Purchased Services				
580 Travel				224.49
<b>Total Other Purchased Services</b>				<b>\$224.49</b>
600 Supplies				
610 General Supplies				3,243.61
<b>Total Supplies</b>				<b>\$3,243.61</b>
800 Other Objects				
810 Dues and Fees				315.00
<b>Total Other Objects</b>				<b>\$315.00</b>
<b>Total 2430 Dental Services</b>				<b>\$142,732.63</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
2440 Nursing Services				
300 Purchased Professional and Technical Services				
322 Professional Educational Services - Ius				3,480.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$3,480.00</b>
<b>Total 2440 Nursing Services</b>				<b>\$3,480.00</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2450 Nonpublic Health Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries				49,686.02
<b>Total Personnel Services - Salaries</b>				<b>\$49,686.02</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				143.93
220 Social Security Contributions				3,541.16
230 PSERS Retirement Contributions				16,264.90
260 Workers' Compensation				317.56
270 Group Insurance - Self-Insurance				11,970.00
<b>Total Personnel Services - Employee Benefits</b>				<b>\$32,237.55</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				144.26
<b>Total Purchased Property Services</b>				<b>\$144.26</b>
<b>600 Supplies</b>				
610 General Supplies				215.96
<b>Total Supplies</b>				<b>\$215.96</b>
<b>Total 2450 Nonpublic Health Services</b>				<b>\$82,283.79</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2490 Other Health Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			63,466.26	63,466.26
<b>Total Personnel Services - Salaries</b>			<b>\$63,466.26</b>	<b>\$63,466.26</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider			910.22	910.22
220 Social Security Contributions			4,799.72	4,799.72
230 PSERS Retirement Contributions			21,762.52	21,762.52
260 Workers' Compensation			406.12	406.12
270 Group Insurance - Self-Insurance			19,251.03	19,251.03
<b>Total Personnel Services - Employee Benefits</b>			<b>\$47,129.61</b>	<b>\$47,129.61</b>
<b>Total 2490 Other Health Services</b>			<b>\$110,595.87</b>	<b>\$110,595.87</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2500 Support Services - Business</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries				720,645.63
<b>Total Personnel Services - Salaries</b>				<b>\$720,645.63</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				5,380.38
220 Social Security Contributions				53,857.53
230 PSERS Retirement Contributions		332.21		243,834.50
260 Workers' Compensation				5,304.71
270 Group Insurance - Self-Insurance				194,372.45
<b>Total Personnel Services - Employee Benefits</b>		<b>\$332.21</b>		<b>\$502,749.57</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				45,306.81
<b>Total Purchased Professional and Technical Services</b>				<b>\$45,306.81</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				4,156.96
440 Rentals				250.00
<b>Total Purchased Property Services</b>				<b>\$4,406.96</b>
<b>500 Other Purchased Services</b>				
530 Communications				(6,447.56)
550 Printing and Binding				1,736.18
580 Travel				4,726.92
<b>Total Other Purchased Services</b>				<b>\$15.54</b>
<b>600 Supplies</b>				
610 General Supplies				10,550.84
650 Supplies & Fees - Technology Related				137,389.68
<b>Total Supplies</b>				<b>\$147,940.52</b>
<b>800 Other Objects</b>				
810 Dues and Fees				12,896.20
<b>Total Other Objects</b>				<b>\$12,896.20</b>
<b>Total 2500 Support Services - Business</b>			<b>\$332.21</b>	<b>\$1,433,961.23</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2510 Fiscal Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				720,645.63
<b>Total Personnel Services - Salaries</b>				<b>\$720,645.63</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				5,380.38
220 Social Security Contributions				53,857.53
230 PSERS Retirement Contributions		332.21		243,834.50
260 Workers' Compensation				5,304.71
270 Group Insurance - Self-Insurance				194,372.45
<b>Total Personnel Services - Employee Benefits</b>		<b>\$332.21</b>		<b>\$502,749.57</b>
300 Purchased Professional and Technical Services				
330 Other Professional Services				45,306.81
<b>Total Purchased Professional and Technical Services</b>				<b>\$45,306.81</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services				4,156.96
440 Rentals				250.00
<b>Total Purchased Property Services</b>				<b>\$4,406.96</b>
500 Other Purchased Services				
530 Communications				(6,447.56)
550 Printing and Binding				1,736.18
580 Travel				4,726.92
<b>Total Other Purchased Services</b>				<b>\$15.54</b>
600 Supplies				
610 General Supplies				10,550.84
650 Supplies & Fees - Technology Related				137,389.68
<b>Total Supplies</b>				<b>\$147,940.52</b>
800 Other Objects				
810 Dues and Fees				12,896.20
<b>Total Other Objects</b>				<b>\$12,896.20</b>
<b>Total 2510 Fiscal Services</b>			<b>\$332.21</b>	<b>\$1,433,961.23</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
2511 Supervision of Fiscal Services - Head of Component				
100 Personnel Services - Salaries				130,999.96
100 Personnel Services - Salaries				\$130,999.96
<b>Total Personnel Services - Salaries</b>				
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,639.60
220 Social Security Contributions				9,900.41
230 PSERS Retirement Contributions				44,919.94
260 Workers' Compensation				838.49
270 Group Insurance - Self-Insurance				780.00
<b>Total Personnel Services - Employee Benefits</b>				\$58,078.44
<b>Total 2511 Supervision of Fiscal Services - Head of Component</b>				\$189,078.40

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2514 Payroll Services</b>				
100 Personnel Services - Salaries				133,785.95
100 Personnel Services - Salaries				
<b>Total Personnel Services - Salaries</b>				<b>\$133,785.95</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				433.31
220 Social Security Contributions				9,954.87
230 PSERS Retirement Contributions	313.79			43,136.64
260 Workers' Compensation				850.40
270 Group Insurance - Self-Insurance				56,849.25
<b>Total Personnel Services - Employee Benefits</b>	<b>\$313.79</b>			<b>\$111,224.47</b>
<b>Total 2514 Payroll Services</b>	<b>\$313.79</b>			<b>\$245,010.42</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2515 Financial Accounting Services</b>				
100 <u>Personnel Services - Salaries</u>				455,859.72
<b>Total Personnel Services - Salaries</b>				<b>\$455,859.72</b>
200 <u>Personnel Services - Employee Benefits</u>				
210 Group Insurance - Contracted Provider				3,307.47
220 Social Security Contributions				34,002.25
230 PSERS Retirement Contributions	18.42			156,777.92
260 Workers' Compensation				3,615.82
270 Group Insurance - Self-Insurance				136,743.20
<b>Total Personnel Services - Employee Benefits</b>	<b>\$18.42</b>			<b>\$333,446.66</b>
300 <u>Purchased Professional and Technical Services</u>				
330 Other Professional Services				45,306.81
<b>Total Purchased Professional and Technical Services</b>				<b>\$45,306.81</b>
400 <u>Purchased Property Services</u>				
430 Repairs and Maintenance Services				4,156.96
440 Rentals				250.00
<b>Total Purchased Property Services</b>				<b>\$4,406.96</b>
500 <u>Other Purchased Services</u>				
530 Communications				(6,447.56)
550 Printing and Binding				1,736.18
580 Travel				4,726.92
<b>Total Other Purchased Services</b>				<b>\$15.54</b>
600 <u>Supplies</u>				
610 General Supplies				10,550.84
650 Supplies & Fees - Technology Related				137,389.68
<b>Total Supplies</b>				<b>\$147,940.52</b>
800 <u>Other Objects</u>				
810 Dues and Fees				12,896.20
<b>Total Other Objects</b>				<b>\$12,896.20</b>
<b>Total 2515 Financial Accounting Services</b>			<b>\$18.42</b>	<b>\$999,872.41</b>

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2600 Operation and Maintenance of Plant Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries			21,491.02	5,699,733.61
<b>Total Personnel Services - Salaries</b>			<b>\$21,491.02</b>	<b>\$5,699,733.61</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider			0.17	24,933.27
220 Social Security Contributions			1,298.38	425,574.53
230 PSERS Retirement Contributions			11,257.42	1,918,208.85
250 Unemployment Compensation				12,826.41
260 Workers' Compensation				43,649.40
270 Group Insurance - Self-Insurance			110.02	2,389,395.60
<b>Total Personnel Services - Employee Benefits</b>			<b>\$12,665.99</b>	<b>\$4,814,588.06</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services			56,131.68	124,800.99
<b>Total Purchased Professional and Technical Services</b>			<b>\$56,131.68</b>	<b>\$124,800.99</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				248,277.08
420 Utility Services				140,129.95
430 Repairs and Maintenance Services				503,527.22
440 Rentals				59,152.90
460 Extermination Services				9,654.85
<b>Total Purchased Property Services</b>				<b>\$960,742.00</b>
<b>500 Other Purchased Services</b>				
523 General Property and Liability Insurance				16,557.00
530 Communications				75.85
580 Travel				1,440.63
<b>Total Other Purchased Services</b>				<b>\$18,073.48</b>
<b>600 Supplies</b>				
610 General Supplies				982,048.38
620 Energy	371,330.50	442,517.61	168,200.27	1,600,204.29
640 Books and Periodicals				83.52
650 Supplies & Fees - Technology Related				1,370.71
<b>Total Supplies</b>	<b>\$371,330.50</b>	<b>\$442,517.61</b>	<b>\$168,200.27</b>	<b>\$2,583,706.90</b>
<b>700 Property</b>				
752 Capital Equipment - Original and Additional				33,781.61
762 Capitalized Equipment - Replacement				58,760.00
<b>Total Property</b>				<b>\$92,541.61</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,090.43
<b>Total Other Objects</b>				<b>\$1,090.43</b>
<b>Total 2600 Operation and Maintenance of Plant Services</b>	<b>\$371,330.50</b>	<b>\$442,517.61</b>	<b>\$258,488.96</b>	<b>\$14,295,277.08</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2610 Supervision of Operation and Maintenance of Plant Services</b>				
100 Personnel Services - Salaries				93,192.06
100 Personnel Services - Salaries				\$93,192.06
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				1,254.57
220 Social Security Contributions				7,136.22
230 PSERS Retirement Contributions				31,955.56
260 Workers' Compensation				596.44
270 Group Insurance - Self-Insurance				19,251.03
Total Personnel Services - Employee Benefits				\$60,193.82
Total 2610 Supervision of Operation and Maintenance of Plant Services				\$153,385.88

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General Fund (10)

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

	Elementary	Secondary	Federal	Total
100 Personnel Services -- Salaries				93,192.06
100 Personnel Services -- Salaries				\$93,192.06
200 Personnel Services -- Employee Benefits				
210 Group Insurance -- Contracted Provider				1,254.57
220 Social Security Contributions				7,136.22
230 PSERS Retirement Contributions				31,965.56
260 Workers' Compensation				596.44
270 Group Insurance -- Self-Insurance				19,251.03
Total Personnel Services -- Employee Benefits				\$60,193.82
Total 2611 Supervision of Operation and Maintenance of Plant Services -- Head of Component				\$153,385.88

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2620 Operation of Buildings Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			166.25	4,157,764.23
<b>Total Personnel Services - Salaries</b>			<b>\$166.25</b>	<b>\$4,157,764.23</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				17,247.12
220 Social Security Contributions				310,524.15
230 PSERS Retirement Contributions		3,081.74		1,419,975.25
250 Unemployment Compensation				7,797.74
260 Workers' Compensation				32,722.78
270 Group Insurance - Self-Insurance				1,760,946.67
<b>Total Personnel Services - Employee Benefits</b>			<b>\$3,081.74</b>	<b>\$3,549,213.71</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services			1,000.00	53,747.59
<b>Total Purchased Professional and Technical Services</b>			<b>\$1,000.00</b>	<b>\$53,747.59</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				121,776.18
420 Utility Services				140,129.95
430 Repairs and Maintenance Services				443,342.83
440 Rentals				52,309.93
460 Extermination Services				9,654.85
<b>Total Purchased Property Services</b>				<b>\$767,213.74</b>
<b>500 Other Purchased Services</b>				
523 General Property and Liability Insurance				16,557.00
530 Communications				63.30
580 Travel				1,440.63
<b>Total Other Purchased Services</b>				<b>\$18,060.93</b>
<b>600 Supplies</b>				
610 General Supplies	318,163.77	389,350.88	24,007.27	731,521.92
620 Energy				1,583,584.33
<b>Total Supplies</b>	<b>\$318,163.77</b>	<b>\$389,350.88</b>	<b>\$24,007.27</b>	<b>\$2,315,106.25</b>
<b>700 Property</b>				
752 Capital Equipment - Original and Additional				33,781.61
<b>Total Property</b>				<b>\$33,781.61</b>
<b>800 Other Objects</b>				
810 Dues and Fees				655.43
<b>Total Other Objects</b>				<b>\$655.43</b>
<b>Total 2620 Operation of Buildings Services</b>	<b>\$318,163.77</b>	<b>\$389,350.88</b>	<b>\$28,255.26</b>	<b>\$10,895,543.49</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2630 Care and Upkeep of Grounds Services</b>				
<b>400 Purchased Property Services</b>				
410 Cleaning Services				126,500.90
430 Repairs and Maintenance Services				546.02
440 Rentals				6,842.97
<b>Total Purchased Property Services</b>				<b>\$133,889.89</b>
<b>600 Supplies</b>				
610 General Supplies	37,844.49	37,844.49	140.00	75,828.98
620 Energy				7,996.04
<b>Total Supplies</b>	<b>\$37,844.49</b>	<b>\$37,844.49</b>	<b>\$140.00</b>	<b>\$83,825.02</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement				58,760.00
<b>Total Property</b>				<b>\$58,760.00</b>
<b>800 Other Objects</b>				
810 Dues and Fees				435.00
<b>Total Other Objects</b>				<b>\$435.00</b>
<b>Total 2630 Care and Upkeep of Grounds Services</b>	<b>\$37,844.49</b>	<b>\$37,844.49</b>	<b>\$140.00</b>	<b>\$276,909.91</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2660 Safety and Security Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries	21,324.77			1,448,777.32
<b>Total Personnel Services - Salaries</b>	<b>\$21,324.77</b>			<b>\$1,448,777.32</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider			0.17	6,431.58
220 Social Security Contributions			1,298.38	107,914.16
230 PSERS Retirement Contributions			8,175.68	466,278.04
250 Unemployment Compensation				5,028.67
260 Workers' Compensation				10,330.18
270 Group Insurance - Self-Insurance			110.02	609,197.90
<b>Total Personnel Services - Employee Benefits</b>			<b>\$9,584.25</b>	<b>\$1,205,180.53</b>
300 Purchased Professional and Technical Services				
330 Other Professional Services			55,131.68	71,053.40
<b>Total Purchased Professional and Technical Services</b>			<b>\$55,131.68</b>	<b>\$71,053.40</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services				59,638.37
<b>Total Purchased Property Services</b>				<b>\$59,638.37</b>
500 Other Purchased Services				
530 Communications				12.55
<b>Total Other Purchased Services</b>				<b>\$12.55</b>
600 Supplies				
610 General Supplies	15,322.24	15,322.24	144,053.00	174,697.48
620 Energy				8,623.92
640 Books and Periodicals				83.52
650 Supplies & Fees - Technology Related				1,370.71
<b>Total Supplies</b>	<b>\$15,322.24</b>	<b>\$15,322.24</b>	<b>\$144,053.00</b>	<b>\$184,775.63</b>
<b>Total 2660 Safety and Security Services</b>	<b>\$15,322.24</b>	<b>\$15,322.24</b>	<b>\$230,093.70</b>	<b>\$2,969,437.80</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>2700 Student Transportation Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries	2,997.00			3,751,939.79
<b>Total Personnel Services - Salaries</b>	<b>\$2,997.00</b>			<b>\$3,751,939.79</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				17,715.82
220 Social Security Contributions				281,026.24
230 PSERS Retirement Contributions	4,136.69			1,237,119.01
250 Unemployment Compensation				13,466.64
260 Workers' Compensation				29,950.35
270 Group Insurance - Self-Insurance				1,839,734.47
<b>Total Personnel Services - Employee Benefits</b>	<b>\$4,136.69</b>			<b>\$3,419,012.53</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				8,301.99
340 Technical Services				46,568.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$54,869.99</b>
<b>400 Purchased Property Services</b>				
420 Utility Services				8,087.69
430 Repairs and Maintenance Services				55,403.87
440 Rentals				5,010.85
<b>Total Purchased Property Services</b>				<b>\$68,502.41</b>
<b>500 Other Purchased Services</b>				
513 Contracted Carriers				632,043.38
516 Student Transportation Services From the IU				318,822.39
522 Automotive Liability Insurance				463,338.50
530 Communications				148.45
580 Travel				248.97
<b>Total Other Purchased Services</b>				<b>\$1,414,601.69</b>
<b>600 Supplies</b>				
610 General Supplies				45,624.52
620 Energy				257,238.35
640 Books and Periodicals				515.00
650 Supplies & Fees - Technology Related				73.05
<b>Total Supplies</b>				<b>\$303,450.92</b>
<b>700 Property</b>				
752 Capital Equipment - Original and Additional				2,937.50
762 Capitalized Equipment - Replacement				1,830,735.00
<b>Total Property</b>				<b>\$1,833,672.50</b>
<b>800 Other Objects</b>				
810 Dues and Fees				9,387.65
<b>Total Other Objects</b>				<b>\$9,387.65</b>
<b>Total 2700 Student Transportation Services</b>			<b>\$7,133.69</b>	<b>\$10,855,437.48</b>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2710 Supervision of Student Transportation Services</b>				
100 Personnel Services - Salaries				369,263.14
<b>Total Personnel Services - Salaries</b>				<b>\$369,263.14</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				3,072.57
220 Social Security Contributions				25,739.31
230 PSERS Retirement Contributions	492.36			114,124.23
260 Workers' Compensation				2,557.92
270 Group Insurance - Self-Insurance				65,372.28
<b>Total Personnel Services - Employee Benefits</b>	<b>\$492.36</b>			<b>\$210,866.31</b>
<b>Total 2710 Supervision of Student Transportation Services</b>	<b>\$492.36</b>			<b>\$580,129.45</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>2711 Supervision of Student Transportation Services - Head of Component</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				102,043.57
<b>Total Personnel Services - Salaries</b>				<b>\$102,043.57</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				1,206.07
220 Social Security Contributions				6,381.13
230 PSERS Retirement Contributions				28,654.73
260 Workers' Compensation				534.85
270 Group Insurance - Self-Insurance				17,608.75
<b>Total Personnel Services - Employee Benefits</b>				<b>\$54,385.53</b>
<b>Total 2711 Supervision of Student Transportation Services - Head of Component</b>				<b>\$156,429.10</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2719 Supervision of Student Transportation Services - All Other Supervision</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
<b>Total Personnel Services - Salaries</b>				267,219.57
<b>200 Personnel Services - Employee Benefits</b>				<b>\$267,219.57</b>
210 Group Insurance - Contracted Provider				1,866.50
220 Social Security Contributions				19,358.18
230 PSERS Retirement Contributions				85,469.50
260 Workers' Compensation		492.36		2,023.07
270 Group Insurance - Self-Insurance				47,763.53
<b>Total Personnel Services - Employee Benefits</b>			<b>\$492.36</b>	<b>\$156,480.78</b>
<b>Total 2719 Supervision of Student Transportation Services - All Other Supervision</b>			<b>\$492.36</b>	<b>\$423,700.35</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2720 Vehicle Operation Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
<b>Total Personnel Services - Salaries</b>				2,936,720.63
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				12,519.18
220 Social Security Contributions				221,979.27
230 PSERS Retirement Contributions				976,881.77
250 Unemployment Compensation		2,614.63		6,789.21
260 Workers' Compensation				23,840.54
270 Group Insurance - Self-Insurance				1,585,861.57
<b>Total Personnel Services - Employee Benefits</b>			\$2,614.63	\$2,827,871.54
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				8,301.99
340 Technical Services				46,568.00
<b>Total Purchased Professional and Technical Services</b>				\$54,869.99
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				52,303.78
<b>Total Purchased Property Services</b>				\$52,303.78
<b>500 Other Purchased Services</b>				
513 Contracted Carriers				632,043.38
516 Student Transportation Services From the IU				318,822.39
522 Automotive Liability Insurance				463,338.50
530 Communications				148.45
580 Travel				248.97
<b>Total Other Purchased Services</b>				\$1,414,601.69
<b>600 Supplies</b>				
610 General Supplies				30,287.26
620 Energy				257,238.35
640 Books and Periodicals				515.00
<b>Total Supplies</b>				\$288,040.61
<b>700 Property</b>				
752 Capital Equipment - Original and Additional				2,937.50
762 Capitalized Equipment - Replacement				1,830,735.00
<b>Total Property</b>				\$1,833,672.50
<b>800 Other Objects</b>				
810 Dues and Fees				9,387.65
<b>Total Other Objects</b>				\$9,387.65
<b>Total 2720 Vehicle Operation Services</b>			\$2,614.63	\$9,417,468.39

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2740 Vehicle Servicing and Maintenance Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries			2,997.00	186,989.56
<b>Total Personnel Services - Salaries</b>			<b>\$2,997.00</b>	<b>\$186,989.56</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				1,172.79
220 Social Security Contributions				14,076.84
230 PSERS Retirement Contributions		163.70		63,705.94
260 Workers' Compensation				1,484.40
270 Group Insurance - Self-Insurance				52,933.26
<b>Total Personnel Services - Employee Benefits</b>			<b>\$163.70</b>	<b>\$133,373.23</b>
400 Purchased Property Services				
420 Utility Services				8,087.69
430 Repairs and Maintenance Services				3,100.09
440 Rentals				5,010.85
<b>Total Purchased Property Services</b>				<b>\$16,198.63</b>
600 Supplies				
610 General Supplies				15,337.26
650 Supplies & Fees - Technology Related				73.05
<b>Total Supplies</b>				<b>\$15,410.31</b>
<b>Total 2740 Vehicle Servicing and Maintenance Services</b>			<b>\$3,160.70</b>	<b>\$351,971.73</b>

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2750 Nonpublic Transportation</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				258,966.46
<b>Total Personnel Services - Salaries</b>				<b>\$258,966.46</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				951.28
220 Social Security Contributions				19,230.82
230 PSERS Retirement Contributions	866.00			82,407.07
250 Unemployment Compensation				6,677.43
260 Workers' Compensation				2,067.49
270 Group Insurance - Self-Insurance				135,567.36
<b>Total Personnel Services - Employee Benefits</b>	<b>\$866.00</b>			<b>\$246,901.45</b>
<b>Total 2750 Nonpublic Transportation</b>	<b>\$866.00</b>			<b>\$505,867.91</b>

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General Fund (10)	Elementary	Secondary	Federal	Total
<b>2800 Support Services - Central</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
<b>Total Personnel Services - Salaries</b>	42,270.85			1,152,770.47
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				
220 Social Security Contributions	585.93			8,174.02
230 PSERS Retirement Contributions	3,132.87			86,395.54
250 Unemployment Compensation	14,663.24			394,821.32
260 Workers' Compensation				1,264.79
270 Group Insurance - Self-Insurance	270.41			8,651.12
<b>Total Personnel Services - Employee Benefits</b>	9,332.17			330,174.04
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				
340 Technical Services				
360 Employee Training and Development Services				
<b>Total Purchased Professional and Technical Services</b>	525.00			44,013.61
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				
440 Rentals				
<b>Total Purchased Property Services</b>	\$525.00			4,376.28
<b>500 Other Purchased Services</b>				
520 Insurance - General				
530 Communications				
550 Printing and Binding				
580 Travel	1,045.99			40,812.32
<b>Total Other Purchased Services</b>	\$1,045.99			\$89,202.21
<b>600 Supplies</b>				
610 General Supplies				
650 Supplies & Fees - Technology Related	112.90			113,933.46
<b>Total Supplies</b>	10,708.27			10,023.41
<b>700 Property</b>				
756 Capitalized Technology Equipment - Original				
758 Capitalized Technology Software - Original				
<b>Total Property</b>	\$10,821.17			\$123,956.37
<b>800 Other Objects</b>				
810 Dues and Fees				
<b>Total Other Objects</b>				6,861.00
<b>Total 2800 Support Services - Central</b>	\$82,647.63			159,447.26
				1,195.00
				22,633.73
				\$190,136.99
				19,309.59
				651,420.95
				\$670,730.54
				1,185,522.41
				104,994.00
				\$1,290,516.41
				4,051.54
				\$4,051.54
				\$4,350,845.86

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2830 Staff Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				300,062.03
<b>Total Personnel Services - Salaries</b>				<b>\$300,062.03</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider			25.00	3,546.05
220 Social Security Contributions				22,445.33
230 PSERS Retirement Contributions				102,863.34
250 Unemployment Compensation				1,171.71
260 Workers' Compensation				2,187.02
270 Group Insurance - Self-Insurance				76,234.31
<b>Total Personnel Services - Employee Benefits</b>			<b>\$25.00</b>	<b>\$208,447.76</b>
300 Purchased Professional and Technical Services				
330 Other Professional Services				40,408.61
360 Employee Training and Development Services			525.00	40,812.32
<b>Total Purchased Professional and Technical Services</b>			<b>\$525.00</b>	<b>\$81,220.93</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services				223.03
<b>Total Purchased Property Services</b>				<b>\$223.03</b>
500 Other Purchased Services				
530 Communications				1,556.75
550 Printing and Binding				1,195.00
580 Travel			496.05	18,458.94
<b>Total Other Purchased Services</b>			<b>\$496.05</b>	<b>\$21,210.69</b>
600 Supplies				
610 General Supplies				6,795.81
<b>Total Supplies</b>				<b>\$6,795.81</b>
800 Other Objects				
810 Dues and Fees				1,315.00
<b>Total Other Objects</b>			<b>\$1,046.05</b>	<b>\$1,315.00</b>
<b>Total 2830 Staff Services</b>			<b>\$1,046.05</b>	<b>\$619,275.25</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>2831 Supervision of Staff Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries				125,628.10
<b>Total Personnel Services - Salaries</b>				<b>\$125,628.10</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				1,594.64
220 Social Security Contributions				9,484.28
230 PSERS Retirement Contributions				43,077.84
260 Workers' Compensation				803.92
270 Group Insurance - Self-Insurance				17,722.80
<b>Total Personnel Services - Employee Benefits</b>				<b>\$72,683.48</b>
<b>Total 2831 Supervision of Staff Services</b>				<b>\$198,311.58</b>

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2833 Staff Accounting Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries				174,433.93
<b>Total Personnel Services - Salaries</b>				<b>\$174,433.93</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider			25.00	1,951.41
220 Social Security Contributions				12,961.05
230 PSERS Retirement Contributions				59,785.50
250 Unemployment Compensation				1,171.71
260 Workers' Compensation				1,383.10
270 Group Insurance - Self-Insurance				58,511.51
<b>Total Personnel Services - Employee Benefits</b>			<b>\$25.00</b>	<b>\$135,764.28</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				40,408.61
<b>Total Purchased Professional and Technical Services</b>				<b>\$40,408.61</b>
<b>400 Purchased Property Services</b>				
430 Repairs and Maintenance Services				223.03
<b>Total Purchased Property Services</b>				<b>\$223.03</b>
<b>500 Other Purchased Services</b>				
530 Communications				1,556.75
550 Printing and Binding				1,195.00
580 Travel				1,540.30
<b>Total Other Purchased Services</b>				<b>\$4,292.05</b>
<b>600 Supplies</b>				
610 General Supplies				6,795.81
<b>Total Supplies</b>				<b>\$6,795.81</b>
<b>800 Other Objects</b>				
810 Dues and Fees				1,315.00
<b>Total Other Objects</b>				<b>\$1,315.00</b>
<b>Total 2833 Staff Accounting Services</b>			<b>\$25.00</b>	<b>\$363,232.71</b>

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2834 Staff Development Services – Non-Instructional, Certified Staff Only				
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			350.00	15,970.16
Total Purchased Professional and Technical Services			\$350.00	\$15,970.16
500 Other Purchased Services				
580 Travel				11,649.84
Total Other Purchased Services				\$11,649.84
Total 2834 Staff Development Services – Non-Instructional, Certified Staff Only			\$350.00	\$27,620.00

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	Elementary	Secondary	Federal	Total
General Fund (10)				
2836 Staff Development Services - Non-Instructional, Non-Certified Staff Only				
300 Purchased Professional and Technical Services				
360 Employee Training and Development Services			175.00	24,842.16
Total Purchased Professional and Technical Services			\$175.00	\$24,842.16
500 Other Purchased Services				
580 Travel			496.05	5,268.80
Total Other Purchased Services			\$496.05	\$5,268.80
Total 2836 Staff Development Services - Non-Instructional, Non-Certified Staff Only			\$671.05	\$30,110.96

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	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2840 Data Processing Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
<b>Total Personnel Services - Salaries</b>				775,311.12
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				3,579.94
220 Social Security Contributions				58,211.36
230 PSERS Retirement Contributions				265,418.48
250 Unemployment Compensation		168.69		93.08
260 Workers' Compensation				5,968.80
270 Group Insurance - Self-Insurance				235,897.56
<b>Total Personnel Services - Employee Benefits</b>		\$168.69		\$569,169.22
300 Purchased Professional and Technical Services				
330 Other Professional Services				3,605.00
340 Technical Services				4,376.28
<b>Total Purchased Professional and Technical Services</b>				\$7,981.28
400 Purchased Property Services				
430 Repairs and Maintenance Services				113,710.43
440 Rentals				10,023.41
<b>Total Purchased Property Services</b>				\$123,733.84
500 Other Purchased Services				
520 Insurance - General				6,861.00
530 Communications				157,890.51
580 Travel				3,624.85
<b>Total Other Purchased Services</b>				\$168,376.36
600 Supplies				
610 General Supplies				12,400.88
650 Supplies & Fees - Technology Related			10,708.27	651,420.95
<b>Total Supplies</b>			\$10,708.27	\$663,821.83
700 Property				
756 Capitalized Technology Equipment - Original				1,185,522.41
758 Capitalized Technology Software - Original				104,994.00
<b>Total Property</b>				\$1,290,516.41
800 Other Objects				
810 Dues and Fees				2,736.54
<b>Total Other Objects</b>				\$2,736.54
<b>Total 2840 Data Processing Services</b>			\$10,876.96	\$3,601,646.60

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>2850 State and Federal Agency Liaison Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				
<b>Total Personnel Services - Salaries</b>			42,270.85	77,397.32
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider			560.93	1,048.03
220 Social Security Contributions			3,132.87	5,738.85
230 PSERS Retirement Contributions			14,494.55	26,539.50
260 Workers' Compensation			270.41	495.30
270 Group Insurance - Self-Insurance			9,332.17	18,042.17
<b>Total Personnel Services - Employee Benefits</b>			\$27,790.93	\$51,863.85
<b>500 Other Purchased Services</b>				
580 Travel			549.94	549.94
<b>Total Other Purchased Services</b>			\$549.94	\$549.94
<b>600 Supplies</b>				
610 General Supplies			112.90	112.90
<b>Total Supplies</b>			\$112.90	\$112.90
<b>Total 2850 State and Federal Agency Liaison Services</b>			\$70,724.62	\$129,924.01

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2900 Other Support Services				
500 Other Purchased Services				
595 IU Payments By Withholding				41,531.75
Total Other Purchased Services				\$41,531.75
Total 2900 Other Support Services				\$41,531.75

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
2910 Support Services Not Listed Elsewhere In the 2000 Series				
500 Other Purchased Services				
595 IU Payments By Withholding				41,531.75
Total Other Purchased Services				\$41,531.75
Total 2910 Support Services Not Listed Elsewhere In the 2000 Series				\$41,531.75

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	<u>Total</u>
<b>General Fund (10)</b>	
<b>3000 Operation of Non-Instructional Services</b>	
<b>100 Personnel Services - Salaries</b>	
100 Personnel Services - Salaries	1,397,009.11
<b>Total Personnel Services - Salaries</b>	<b>\$1,397,009.11</b>
<b>200 Personnel Services - Employee Benefits</b>	
210 Group Insurance - Contracted Provider	1,080.07
220 Social Security Contributions	105,534.31
230 PSERS Retirement Contributions	470,634.09
250 Unemployment Compensation	5,854.27
260 Workers' Compensation	8,765.88
270 Group Insurance - Self-Insurance	114,280.23
<b>Total Personnel Services - Employee Benefits</b>	<b>\$706,148.85</b>
<b>300 Purchased Professional and Technical Services</b>	
322 Professional Educational Services - lus	180.00
330 Other Professional Services	174,075.15
<b>Total Purchased Professional and Technical Services</b>	<b>\$174,255.15</b>
<b>400 Purchased Property Services</b>	
410 Cleaning Services	6,315.85
430 Repairs and Maintenance Services	63,299.85
440 Rentals	8,738.86
<b>Total Purchased Property Services</b>	<b>\$78,354.56</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	102,073.53
520 Insurance - General	49,722.00
530 Communications	529.72
550 Printing and Binding	213.00
580 Travel	7,115.41
<b>Total Other Purchased Services</b>	<b>\$159,653.66</b>
<b>600 Supplies</b>	
610 General Supplies	165,887.82
620 Energy	12.80
630 Food	7,618.51
640 Books and Periodicals	10,598.66
650 Supplies & Fees - Technology Related	11,829.10
<b>Total Supplies</b>	<b>\$195,946.89</b>
<b>700 Property</b>	
752 Capital Equipment - Original and Additional	3,103.02
762 Capitalized Equipment - Replacement	11,747.14
<b>Total Property</b>	<b>\$14,850.16</b>
<b>800 Other Objects</b>	
810 Dues and Fees	36,006.31
<b>Total Other Objects</b>	<b>\$36,006.31</b>
<b>Total 3000 Operation of Non-Instructional Services</b>	<b>\$2,762,224.49</b>

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>3200 Student Activities</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries				1,381,352.28
<b>Total Personnel Services - Salaries</b>				<b>\$1,381,352.28</b>
<b>200 Personnel Services - Employee Benefits</b>				
210 Group Insurance - Contracted Provider				1,080.07
220 Social Security Contributions				104,359.42
230 PSERS Retirement Contributions		5,786.97		465,265.43
250 Unemployment Compensation				5,854.27
260 Workers' Compensation				8,665.64
270 Group Insurance - Self-Insurance				114,280.23
<b>Total Personnel Services - Employee Benefits</b>		<b>\$5,786.97</b>		<b>\$699,505.06</b>
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				126,540.15
<b>Total Purchased Professional and Technical Services</b>				<b>\$126,540.15</b>
<b>400 Purchased Property Services</b>				
410 Cleaning Services				6,315.85
430 Repairs and Maintenance Services				63,299.85
440 Rentals				8,736.66
<b>Total Purchased Property Services</b>				<b>\$78,354.36</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services				102,073.53
520 Insurance - General	88.01			49,722.00
530 Communications				381.17
550 Printing and Binding				213.00
580 Travel				7,115.41
<b>Total Other Purchased Services</b>	<b>\$88.01</b>			<b>\$159,505.11</b>
<b>600 Supplies</b>				
610 General Supplies			87.60	157,674.68
620 Energy				12.80
650 Supplies & Fees - Technology Related				11,038.00
<b>Total Supplies</b>			<b>\$87.60</b>	<b>\$168,725.48</b>
<b>700 Property</b>				
752 Capital Equipment - Original and Additional			3,103.02	3,103.02
762 Capitalized Equipment - Replacement				11,747.14
<b>Total Property</b>			<b>\$3,103.02</b>	<b>\$14,850.16</b>
<b>800 Other Objects</b>				
810 Dues and Fees				36,006.31
<b>Total Other Objects</b>				<b>\$36,006.31</b>
<b>Total 3200 Student Activities</b>			<b>\$9,065.60</b>	<b>\$2,664,838.91</b>

	Elementary	Secondary	Federal	Total
<b>General Fund (10)</b>				
<b>3300 Community Services</b>				
<b>100 Personnel Services - Salaries</b>				
100 Personnel Services - Salaries			15,656.83	15,656.83
<b>Total Personnel Services - Salaries</b>			<b>\$15,656.83</b>	<b>\$15,656.83</b>
<b>200 Personnel Services - Employee Benefits</b>				
220 Social Security Contributions			1,174.89	1,174.89
230 PSERS Retirement Contributions			5,368.66	5,368.66
260 Workers' Compensation			100.24	100.24
<b>Total Personnel Services - Employee Benefits</b>			<b>\$6,643.79</b>	<b>\$6,643.79</b>
<b>300 Purchased Professional and Technical Services</b>				
322 Professional Educational Services - Jus			180.00	180.00
330 Other Professional Services			47,535.00	47,535.00
<b>Total Purchased Professional and Technical Services</b>			<b>\$47,715.00</b>	<b>\$47,715.00</b>
<b>500 Other Purchased Services</b>				
530 Communications			148.55	148.55
<b>Total Other Purchased Services</b>			<b>\$148.55</b>	<b>\$148.55</b>
<b>600 Supplies</b>				
610 General Supplies			8,213.14	8,213.14
630 Food			7,533.11	7,618.51
640 Books and Periodicals			10,598.66	10,598.66
650 Supplies & Fees - Technology Related			791.10	791.10
<b>Total Supplies</b>			<b>\$27,136.01</b>	<b>\$27,221.41</b>
<b>Total 3300 Community Services</b>			<b>\$97,300.18</b>	<b>\$97,385.58</b>

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	<u>Total</u>
<b>General Fund (10)</b>	
<b>5000 Other Expenditures and Financing Uses</b>	
800 <u>Other Objects</u>	
830 Interest	5,098,244.37
880 Refunds of Prior Years' Receipts	486,603.69
<b>Total Other Objects</b>	<b>\$5,584,848.06</b>
<b>900 <u>Other Uses of Funds</u></b>	
910 Redemption of Principal	11,910,065.84
<b>Total Other Uses of Funds</b>	<b>\$11,910,065.84</b>
<b>Total 5000 Other Expenditures and Financing Uses</b>	<b>\$17,494,913.90</b>

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>General Fund (10)</b>				
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>				
<b>800 Other Objects</b>				
830 Interest				5,098,244.37
880 Refunds of Prior Years' Receipts			80,103.69	486,603.69
<b>Total Other Objects</b>			<b>\$80,103.69</b>	<b>\$5,584,848.06</b>
<b>900 Other Uses of Funds</b>				
910 Redemption of Principal				11,910,065.84
<b>Total Other Uses of Funds</b>				<b>\$11,910,065.84</b>
<b>Total 5100 Debt Service / Other Expenditures and Financing Uses</b>			<b>\$80,103.69</b>	<b>\$17,494,913.90</b>

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

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5110 Debt Service				
800 Other Objects				
830 Interest			80,103.69	5,098,244.37
<b>Total Other Objects</b>			<b>\$80,103.69</b>	<b>\$5,098,244.37</b>
900 Other Uses of Funds				
910 Redemption of Principal				11,910,065.84
<b>Total Other Uses of Funds</b>				<b>\$11,910,065.84</b>
<b>Total 5110 Debt Service</b>			<b>\$80,103.69</b>	<b>\$17,008,310.21</b>

331

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
General Fund (10)				
5130 Refund of Prior Year Revenues / Receipts				
800 Other Objects				
880 Refunds of Prior Years' Receipts				486,603.69
<b>Total Other Objects</b>				<b>\$486,603.69</b>
<b>Total 5130 Refund of Prior Year Revenues / Receipts</b>				<b>\$486,603.69</b>

332

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

	<u>Total</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>300 Purchased Professional and Technical Services</b>	
330 Other Professional Services	3,060.00
<b>Total Purchased Professional and Technical Services</b>	<b>\$3,060.00</b>
<b>400 Purchased Property Services</b>	
440 Rentals	4,209.00
<b>Total Purchased Property Services</b>	<b>\$4,209.00</b>
<b>500 Other Purchased Services</b>	
510 Student Transportation Services	2,294.00
530 Communications	17.00
550 Printing and Binding	540.00
599 Other Miscellaneous Purchased Services	400.00
<b>Total Other Purchased Services</b>	<b>\$3,251.00</b>
<b>600 Supplies</b>	
610 General Supplies	66,486.00
630 Food	13,594.00
640 Books and Periodicals	3,186.00
<b>Total Supplies</b>	<b>\$83,266.00</b>
<b>700 Property</b>	
762 Capitalized Equipment - Replacement	(2,271.00)
<b>Total Property</b>	<b>(\$2,271.00)</b>
<b>800 Other Objects</b>	
810 Dues and Fees	19,929.00
890 Miscellaneous Expenditures	17,747.00
<b>Total Other Objects</b>	<b>\$37,676.00</b>
<b>Total 3000 Operation of Non-Instructional Services</b>	<b>\$129,191.00</b>

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

	Elementary	Secondary	Federal	Total
<b>3200 Student Activities</b>				
<b>300 Purchased Professional and Technical Services</b>				
330 Other Professional Services				3,060.00
<b>Total Purchased Professional and Technical Services</b>				<b>\$3,060.00</b>
<b>400 Purchased Property Services</b>				
440 Rentals				4,209.00
<b>Total Purchased Property Services</b>				<b>\$4,209.00</b>
<b>500 Other Purchased Services</b>				
510 Student Transportation Services				2,294.00
530 Communications				17.00
550 Printing and Binding				540.00
599 Other Miscellaneous Purchased Services				400.00
<b>Total Other Purchased Services</b>				<b>\$3,251.00</b>
<b>600 Supplies</b>				
610 General Supplies				66,486.00
630 Food				13,594.00
640 Books and Periodicals				3,186.00
<b>Total Supplies</b>				<b>\$83,266.00</b>
<b>700 Property</b>				
762 Capitalized Equipment - Replacement				(2,271.00)
<b>Total Property</b>				<b>(\$2,271.00)</b>
<b>800 Other Objects</b>				
810 Dues and Fees				19,929.00
890 Miscellaneous Expenditures				17,747.00
<b>Total Other Objects</b>				<b>\$37,676.00</b>
<b>Total 3200 Student Activities</b>				<b>\$129,191.00</b>

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	Total
Capital Reserve Fund - \$ 1431 (32)	
2000 Support Services	
300 Purchased Professional and Technical Services	
340 Technical Services	32,623.72
Total Purchased Professional and Technical Services	\$32,623.72
400 Purchased Property Services	
430 Repairs and Maintenance Services	15,000.00
Total Purchased Property Services	\$15,000.00
600 Supplies	
610 General Supplies	41,659.88
Total Supplies	\$41,659.88
700 Property	
758 Capitalized Technology Software - Original	580,216.95
Total Property	\$580,216.95
Total 2000 Support Services	\$669,500.55

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>Capital Reserve Fund - \$ 1431 (32)</b>				
2600 Operation and Maintenance of Plant Services				
300 Purchased Professional and Technical Services				
340 Technical Services				32,623.72
<b>Total Purchased Professional and Technical Services</b>				<b>\$32,623.72</b>
400 Purchased Property Services				
430 Repairs and Maintenance Services	20,829.94	20,829.94		41,659.88
<b>Total Purchased Property Services</b>	<b>\$20,829.94</b>	<b>\$20,829.94</b>		<b>\$41,659.88</b>
600 Supplies				
610 General Supplies				580,216.95
<b>Total Supplies</b>				<b>\$580,216.95</b>
700 Property				
758 Capitalized Technology Software - Original				669,500.55
<b>Total Property</b>	<b>\$20,829.94</b>	<b>\$20,829.94</b>		<b>\$669,500.55</b>
<b>Total 2600 Operation and Maintenance of Plant Services</b>				

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Capital Reserve Fund - \$ 1431 (32)				
2620 Operation of Buildings Services				
400 Purchased Property Services				
430 Repairs and Maintenance Services				
Total Purchased Property Services				15,000.00
600 Supplies				\$15,000.00
610 General Supplies	20,829.94	20,829.94		41,659.88
Total Supplies	\$20,829.94	\$20,829.94		\$41,659.88
Total 2620 Operation of Buildings Services	\$20,829.94	\$20,829.94		\$56,659.88

337

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Capital Reserve Fund - \$ 1431 (32)				
2660 Safety and Security Services				
300 <u>Purchased Professional and Technical Services</u>				
340 Technical Services				32,623.72
<b>Total Purchased Professional and Technical Services</b>				<b>\$32,623.72</b>
700 <u>Property</u>				
758 Capitalized Technology Software - Original				580,216.95
<b>Total Property</b>				<b>\$580,216.95</b>
<b>Total 2660 Safety and Security Services</b>				<b>\$612,840.67</b>

338

	Total
Capital Reserve Fund - \$ 1431 (32)	
3000 Operation of Non-Instructional Services	
400 Purchased Property Services	
450 Construction Services	15,000.00
<b>Total Purchased Property Services</b>	<b>\$15,000.00</b>
700 Property	
758 Capitalized Technology Software - Original	23,650.00
762 Capitalized Equipment - Replacement	13,975.00
<b>Total Property</b>	<b>\$37,625.00</b>
<b>Total 3000 Operation of Non-Instructional Services</b>	<b>\$52,625.00</b>

339

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
<b>Capital Reserve Fund - \$ 1431 (32)</b>				
<b>3200 Student Activities</b>				
<b>400 Purchased Property Services</b>				
450 Construction Services				15,000.00
<b>Total Purchased Property Services</b>				<b>\$15,000.00</b>
<b>700 Property</b>				
758 Capitalized Technology Software - Original				23,650.00
762 Capitalized Equipment - Replacement				13,975.00
<b>Total Property</b>				<b>\$37,625.00</b>
<b>Total 3200 Student Activities</b>				<b>\$52,625.00</b>

340

<b>Capital Reserve Fund - \$ 1431 (32)</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
<b>300 Purchased Professional and Technical Services</b>		
330 Other Professional Services	1,829,952.92	
<b>Total Purchased Professional and Technical Services</b>	<b>\$1,829,952.92</b>	<b>Total</b>
<b>400 Purchased Property Services</b>		
450 Construction Services	4,238,264.38	
<b>Total Purchased Property Services</b>	<b>\$4,238,264.38</b>	
<b>500 Other Purchased Services</b>		
549 Other Advertising/Public Relations	582.98	
<b>Total Other Purchased Services</b>	<b>\$582.98</b>	
<b>700 Property</b>		
762 Capitalized Equipment - Replacement	854,938.33	
766 Capitalized Technology Equipment - Replacement	23,590.00	
<b>Total Property</b>	<b>\$878,528.33</b>	
<b>Total 4000 Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,947,328.61</b>	

341

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Capital Reserve Fund - \$ 1431 (32)				
4200 Existing Site Improvement Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				20,502.52
Total Purchased Professional and Technical Services				\$20,502.52
700 Property				
762 Capitalized Equipment - Replacement				19,978.25
Total Property				\$19,978.25
Total 4200 Existing Site Improvement Services				\$40,480.77

342

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Capital Reserve Fund - \$ 1431 (32)				
4600 Existing Building Improvement Services				
300 Purchased Professional and Technical Services				
330 Other Professional Services				1,809,450.40
<b>Total Purchased Professional and Technical Services</b>				<b>\$1,809,450.40</b>
400 Purchased Property Services				
450 Construction Services				4,238,264.38
<b>Total Purchased Property Services</b>				<b>\$4,238,264.38</b>
500 Other Purchased Services				
549 Other Advertising/Public Relations				582.98
<b>Total Other Purchased Services</b>				<b>\$582.98</b>
700 Property				
762 Capitalized Equipment - Replacement				834,960.08
766 Capitalized Technology Equipment - Replacement				23,590.00
<b>Total Property</b>				<b>\$858,550.08</b>
<b>Total 4600 Existing Building Improvement Services</b>				<b>\$6,906,847.84</b>

343

	Total
Other Capital Projects Fund (39)	
2000 Support Services	
800 Other Objects	
810 Dues and Fees	221,062.45
Total Other Objects	\$221,062.45
Total 2000 Support Services	\$221,062.45

344



	Elementary	Secondary	Federal	Total
Other Capital Projects Fund (39)				
2300 Support Services - Administration				
800 Other Objects				
810 Dues and Fees				221,062.45
Total Other Objects				\$221,062.45
Total 2300 Support Services - Administration				\$221,062.45

345

	Elementary	Secondary	Federal	Total
Other Capital Projects Fund (39)				
2390 Other Administration Services				
800 Other Objects				
810 Dues and Fees				221,062.45
<b>Total Other Objects</b>				<b>\$221,062.45</b>
<b>Total 2390 Other Administration Services</b>				<b>\$221,062.45</b>

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Other Capital Projects Fund (39)  
5000 Other Expenditures and Financing Uses

900 Other Uses of Funds

910 Redemption of Principal

Total

8,319,600.82

\$8,319,600.82

\$8,319,600.82

Total 5000 Other Expenditures and Financing Uses

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	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
Other Capital Projects Fund (39)				
5100 Debt Service / Other Expenditures and Financing Uses				
900 Other Uses of Funds				
910 Redemption of Principal				8,319,600.82
Total Other Uses of Funds				\$8,319,600.82
Total 5100 Debt Service / Other Expenditures and Financing Uses				\$8,319,600.82

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Other Capital Projects Fund (39)

5120 Debt Service - Refunded Bonds

900 Other Uses of Funds

910 Redemption of Principal

Total Other Uses of Funds

Total 5120 Debt Service - Refunded Bonds

	Elementary	Secondary	Federal	Total
910 Redemption of Principal				8,319,600.82
Total Other Uses of Funds				\$8,319,600.82
Total 5120 Debt Service - Refunded Bonds				\$8,319,600.82

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	General Fund(10)	Student Sponsored Activity Fund(21)	Public Purpose Trust(27)	Other Compt. Approved (28)	Athletic / Activity(29)
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary	58,001,486.55				
1200 Special Programs - Elementary / Secondary	26,190,756.05				
1300 Vocational Education	2,659,771.94				
1400 Other Instructional Programs - Elementary / Secondary	1,527,428.86				
1500 Nonpublic School Programs	35,419.15				
1800 Pre-Kindergarten	25,061.46				
<b>Total Instruction</b>	<b>\$88,439,924.01</b>				
<b>2000 Support Services</b>					
2100 Support Services - Students	6,322,877.44				
2200 Support Services - Instructional Staff	2,849,131.88				
2300 Support Services - Administration	7,645,875.21				
2400 Support Services - Pupil Health	1,830,632.85				
2500 Support Services - Business	1,433,961.23				
2600 Operation and Maintenance of Plant Services	14,295,277.08				
2700 Student Transportation Services	10,855,437.48				
2800 Support Services - Central	4,350,845.86				
2900 Other Support Services	41,531.75				
<b>Total Support Services</b>	<b>\$49,625,570.78</b>				
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities	2,664,838.91				129,191.00
3300 Community Services	97,385.58				
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,762,224.49</b>				<b>\$129,191.00</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services					
<b>Total Facilities Acquisition, Construction and Improvement Services</b>					
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses	17,494,913.90				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,494,913.90</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$156,322,633.18</b>				<b>\$129,191.00</b>

Capital Reserve (690, 1850)(31)      Capital Reserve (1431)(32)      Other Capital Projects Fund(39)      Debt Service(40)      Permanent(90)

	Capital Reserve (690, 1850)(31)	Capital Reserve (1431)(32)	Other Capital Projects Fund(39)	Debt Service(40)	Permanent(90)
<b>1000 Instruction</b>					
1100 Regular Programs - Elementary / Secondary					
1200 Special Programs - Elementary / Secondary					
1300 Vocational Education					
1400 Other Instructional Programs - Elementary / Secondary					
1500 Nonpublic School Programs					
1800 Pre-Kindergarten					
<b>Total Instruction</b>					
<b>2000 Support Services</b>					
2100 Support Services - Students					
2200 Support Services - Instructional Staff					
2300 Support Services - Administration				221,062.45	
2400 Support Services - Pupil Health					
2500 Support Services - Business		669,500.55			
2600 Operation and Maintenance of Plant Services					
2700 Student Transportation Services					
2800 Support Services - Central					
2900 Other Support Services					
<b>Total Support Services</b>		\$669,500.55		\$221,062.45	
<b>3000 Operation of Non-Instructional Services</b>					
3200 Student Activities					
3300 Community Services		52,625.00			
<b>Total Operation of Non-Instructional Services</b>		\$52,625.00			
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>					
4200 Existing Site Improvement Services					
4600 Existing Building Improvement Services		40,480.77			
		6,906,847.84			
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		\$6,947,328.61			
<b>5000 Other Expenditures and Financing Uses</b>					
5100 Debt Service / Other Expenditures and Financing Uses				8,319,600.82	
<b>Total Other Expenditures and Financing Uses</b>				\$8,319,600.82	
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>		\$7,669,454.16		\$8,540,663.27	

	Total
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	58,001,486.55
1200 Special Programs - Elementary / Secondary	26,190,756.05
1300 Vocational Education	2,659,771.94
1400 Other Instructional Programs - Elementary / Secondary	1,527,428.86
1500 Nonpublic School Programs	35,419.15
1800 Pre-Kindergarten	25,061.46
<b>Total Instruction</b>	<b>\$88,439,924.01</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,322,877.44
2200 Support Services - Instructional Staff	2,849,131.88
2300 Support Services - Administration	7,866,937.66
2400 Support Services - Pupil Health	1,830,632.85
2500 Support Services - Business	1,433,961.23
2600 Operation and Maintenance of Plant Services	14,964,777.63
2700 Student Transportation Services	10,865,437.48
2800 Support Services - Central	4,350,845.86
2900 Other Support Services	41,531.75
<b>Total Support Services</b>	<b>\$50,516,133.78</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,846,654.91
3300 Community Services	97,385.58
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,944,040.49</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4200 Existing Site Improvement Services	40,480.77
4600 Existing Building Improvement Services	6,906,847.84
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$6,947,328.61</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	25,814,514.72
<b>Total Other Expenditures and Financing Uses</b>	<b>\$25,814,514.72</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$174,661,941.61</b>

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

Amount Description	Amount
Total Salary Base for salaries subject to PSERS withholding	65,066,371.86
Total Federally Funded salaries subject to PSERS withholding	2,867,607.86

Title I Expenditure Data

Amount Description	Amount
Expenditures Funded with Current Title I Funds	1,948,488.97
Expenditures Funded with Carry over Title I Funds	247,811.47
<b>Total Title I Expenditure Data</b>	<b>\$2,196,300.44</b>

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Benefits for Staff Relative to Collective Bargaining Agreements

OBJECT	COVERED	NOT COVERED	TOTAL
<b>10 General Fund</b>			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits	17,320,919.16	1,159,200.00	18,480,119.16
272 Self-Insurance Dental Benefits	645,500.09	46,800.00	692,300.09
275 Self-Insurance Eye Care Benefits	53,791.67	3,840.00	57,631.67
276 Self-Insurance Prescription Benefits			
<b>FUND TOTAL</b>	<b>\$18,020,210.92</b>	<b>\$1,209,840.00</b>	<b>\$19,230,050.92</b>
<b>50 Enterprise Fund</b>			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits	495,941.21	57,960.00	553,901.21
272 Self-Insurance Dental Benefits	18,482.28	2,160.00	20,642.28
275 Self-Insurance Eye Care Benefits	1,540.19	180.00	1,720.19
276 Self-Insurance Prescription Benefits			
<b>FUND TOTAL</b>	<b>\$515,963.68</b>	<b>\$60,300.00</b>	<b>\$576,263.68</b>
<b>60 Internal Service Fund</b>			
No Self Insurance data to report			
211 Medical Insurance			
212 Dental Insurance			
215 Eye Care Insurance			
216 Prescription Insurance			
271 Self-Insurance Medical Benefits			
272 Self-Insurance Dental Benefits			
275 Self-Insurance Eye Care Benefits			
276 Self-Insurance Prescription Benefits			
<b>FUND TOTAL</b>			
<b>Total of All Funds</b>	<b>\$18,536,174.60</b>	<b>\$1,270,140.00</b>	<b>\$19,806,314.60</b>

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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		3,198,370.48	3,198,370.48		3,413,402.38	3,413,402.38
2140 Psychological Services	1,021,262.05		1,021,262.05	1,019,170.88		1,019,170.88
2150 Speech Pathology and Audiology Services						
2160 Social Work Services						
2260 Instruction and Curriculum Development Services	255,332.62	547,744.87	803,077.49	272,674.15	222,047.77	892,769.32
2350 Legal and Accounting Services	143,877.88	216,402.20	360,280.08	158,352.40	240,254.93	398,607.33
2420 Medical Services		1,593,093.26	1,593,093.26	268,477.30	1,223,063.26	1,491,540.56
2440 Nursing Services	6,942.20		6,942.20	3,480.00		3,480.00
2700 Student Transportation Services	3,597,907.69	9,913,463.96	13,511,371.65	3,112,567.64	7,742,869.84	10,855,437.48
<b>Total</b>	<b>\$5,025,322.44</b>	<b>\$15,469,074.77</b>	<b>\$20,494,397.21</b>	<b>\$4,834,722.37</b>	<b>\$13,401,733.35</b>	<b>\$18,236,455.72</b>

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(PRINCIPAL AMOUNTS ONLY)

GOVERNMENTAL FUNDS/ACTIVITIES

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		141,996,096.00		2,604,122.31	39,739,668.00	6,825,582.00	212,524,976.00	403,690,444.31
2. Additional Debt Incurred During Year		8,170,000.00		1,185,522.00	1,603,105.00	847,408.00	2,852,848.00	14,658,883.00
3. Retirements and Repayments		18,693,653.00		1,571,488.00				20,265,141.00
4. Debt at End of Fiscal Year		131,472,443.00		2,218,156.31	41,342,773.00	7,672,990.00	215,377,824.00	398,084,186.31
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		131,472,443.00		2,218,156.31	41,342,773.00	7,672,990.00	215,377,824.00	398,084,186.31
7. Current Portion P&I - Due within 1 year		10,989,690.00		1,191,443.00				12,181,133.00
8. Interest Paid during current fiscal year		5,054,505.25		43,740.05				5,098,245.30

(PRINCIPAL AMOUNTS ONLY)

PROPRIETARY FUNDS

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post-Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year					680,370.00	251,459.00	5,226,024.00	6,157,853.00
2. Additional Debt Incurred During Year					47,714.00	30,936.00	70,152.00	148,802.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year					728,084.00	282,395.00	5,296,176.00	6,306,655.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest					728,084.00	282,395.00	5,296,176.00	6,306,655.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	11,910,065.84				
				5,098,244.37	17,008,310.21	
5110	20					
5110	30					
5110	40					
5110	90					
5120	10					
5120	20					
5120	30	8,319,600.82				
5120	40					
<b>Total Debt Payments - Governmental Funds</b>		<b>\$20,229,666.66</b>		<b>\$5,098,244.37</b>	<b>\$25,327,911.03</b>	

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50				
5110	60				
5120	50				
5120	60				
<b>Total Debt Payments - Proprietary Funds</b>					

**Total Debt Payments - Proprietary Funds**

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**Debt Details**

**Governmental Funds/ Activities**

**Principal Amounts Only**

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
General Obligation Bonds/Notes - CIB	11/2018	337,633.00		22,971.00	314,662.00	29,167.00	26,934.00
General Obligation Bonds/Notes - CIB	01/2017	7,070,000.00		70,000.00	7,000,000.00	70,000.00	207,463.00
General Obligation Bonds/Notes - CIB	06/2017	1,765,000.00		105,000.00	1,660,000.00	105,000.00	67,025.00
General Obligation Bonds/Notes - CIB	10/2014	6,870,000.00		150,000.00	6,720,000.00	160,000.00	162,140.00
General Obligation Bonds/Notes - CIB	09/2014	8,276,000.00		3,340,000.00	4,936,000.00	2,155,000.00	126,657.00
General Obligation Bonds/Notes - CIB	09/2014	8,305,000.00		8,305,000.00			119,461.00
General Obligation Bonds/Notes - CIB	12/2013	6,840,000.00		5,000.00	6,835,000.00	40,000.00	136,066.25
General Obligation Bonds/Notes - CIB	10/2010	724,973.00		60,630.00	664,343.00	75,937.00	60,902.00
General Obligation Bonds/Notes - CIB	8/2019		8,170,000.00		8,170,000.00	5,000.00	80,104.00
General Obligation Bonds/Notes - CIB	6/2017	65,360,000.00		4,515,000.00	60,845,000.00	5,170,000.00	2,963,600.00
General Obligation Bonds/Notes - CIB	6/2017	16,080,000.00		5,000.00	16,075,000.00	5,000.00	581,853.00
General Obligation Bonds/Notes - CIB	8/2016	3,315,000.00		850,000.00	2,465,000.00	895,000.00	100,675.00
General Obligation Bonds/Notes - CIB	6/2016	9,040,000.00		145,000.00	8,895,000.00	150,000.00	199,253.00
General Obligation Bonds/Notes - CIB	8/2015	7,605,000.00		1,095,000.00	6,510,000.00	2,100,000.00	204,520.00
General Obligation Bonds/Notes - CIB	6/2006	407,490.00		25,052.00	382,438.00	29,586.00	17,852.00
Other Long Term Debt/Liabilities		2,604,122.31	1,185,522.00	1,571,488.00	2,218,156.31	1,191,443.00	43,740.05
Compensated Absences		6,825,582.00	847,408.00		7,672,990.00		
Other Post-Employment Benefits (OPEB)		39,739,668.00	1,603,105.00		41,342,773.00		
Net Pension Liability		212,524,976.00	2,852,848.00		215,377,824.00		
<b>Totals for Debt Entered:</b>		<b>\$403,690,444.31</b>	<b>\$14,658,883.00</b>	<b>\$20,265,141.00</b>	<b>\$398,084,186.31</b>	<b>\$12,181,133.00</b>	<b>\$5,098,245.30</b>

**Bond Details**

**Proprietary Funds**

**Principal Amounts Only**

Debt Category	Debt Issue Date (MM/YYYY)	Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year	Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
Compensated Absences		251,459.00	30,936.00		282,395.00		
Other Post-Employment Benefits (OPEB)		680,370.00	47,714.00		728,084.00		
Net Pension Liability		5,226,024.00	70,152.00		5,296,176.00		
<b>Totals for Debt Entered:</b>		<b>\$6,157,853.00</b>	<b>\$148,802.00</b>		<b>\$6,306,655.00</b>		

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General Fund (10)

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

	Amount
Tuition Reported in General Fund Expenditures 1000-560	7,060,229.24
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	1,958.66
<b>Section 1 Total</b>	<b>\$7,062,187.90</b>

**Section 2: Tuition Paid to Institution Types During Fiscal Year**

	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions	111,587.29		111,587.29
2 Institutionalized Children's Programs		1,958.66	1,958.66
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies			
6 Brick and Mortar Charter Schools	705,331.54	225,618.94	930,950.48
7 Cyber Charter Schools	1,987,157.51	1,582,660.52	3,569,818.03
8 Career and Technology Centers	1,734,862.86		1,734,862.86
9 Approved Private Schools		47,388.54	47,388.54
10 PA Chartered Schools for the Deaf and Blind			
11 Private Residential Rehabilitative Institutions	98,465.39	19,697.29	118,162.68
12 Juvenile Detention Centers	189,260.89		189,260.89
13 Special Program Jointures	168,518.79	189,679.68	358,198.47
14 Other Tuition Not Included Elsewhere In This Section			

<b>Section 2 Total</b>	<b>\$4,995,184.27</b>	<b>\$2,067,003.63</b>	<b>\$7,062,187.90</b>
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<b>Food Service / Cafeteria Operations Fund (51)</b>		
<b>3000 Operation of Non-Instructional Services</b>		
<b>100 Personnel Services - Salaries</b>		<b>Total</b>
100 Personnel Services - Salaries	1,727,333.82	
<b>Total Personnel Services - Salaries</b>	<b>\$1,727,333.82</b>	
<b>200 Personnel Services - Employee Benefits</b>		
210 Group Insurance - Contracted Provider	10,177.87	
220 Social Security Contributions	129,338.24	
230 PSERS Retirement Contributions	564,308.43	
250 Unemployment Compensation	9,506.32	
260 Workers' Compensation	10,893.72	
270 Group Insurance - Self-Insurance	541,160.68	
291 Other Retirement Plans	35,916.00	
<b>Total Personnel Services - Employee Benefits</b>	<b>\$1,301,301.26</b>	
<b>300 Purchased Professional and Technical Services</b>		
300 Purchased Professional and Technical Services	5,366.00	
<b>Total Purchased Professional and Technical Services</b>	<b>\$5,366.00</b>	
<b>400 Purchased Property Services</b>		
410 Cleaning Services		
430 Repairs and Maintenance Services	40,665.75	
<b>Total Purchased Property Services</b>	<b>30,477.37</b>	
<b>500 Other Purchased Services</b>	<b>\$71,143.12</b>	
530 Communications	945.05	
580 Travel	3,958.29	
<b>Total Other Purchased Services</b>	<b>\$4,903.34</b>	
<b>600 Supplies</b>		
610 General Supplies	154,636.43	
620 Energy	49,494.26	
630 Food		
650 Supplies & Fees - Technology Related	1,528,502.87	
<b>Total Supplies</b>	<b>12,595.60</b>	
<b>700 Property</b>	<b>\$1,745,229.16</b>	
740 Depreciation	24,849.37	
<b>Total Property</b>	<b>\$24,849.37</b>	
<b>800 Other Objects</b>		
810 Dues and Fees	56,408.81	
<b>Total Other Objects</b>	<b>\$56,408.81</b>	
<b>Total 3000 Operation of Non-Instructional Services</b>	<b>\$4,936,534.88</b>	

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**Food Service / Cafeteria Operations Fund (51)**

	Elementary	Secondary	Federal	Total
<b>3100 Food Services</b>				
100 Personnel Services - Salaries				
100 Personnel Services - Salaries				1,727,333.82
<b>Total Personnel Services - Salaries</b>				<b>\$1,727,333.82</b>
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider				10,177.87
220 Social Security Contributions				129,338.24
230 PSERS Retirement Contributions				564,308.43
250 Unemployment Compensation				9,506.32
260 Workers' Compensation				10,893.72
270 Group Insurance - Self-Insurance				541,160.68
291 Other Retirement Plans				35,916.00
<b>Total Personnel Services - Employee Benefits</b>				<b>\$1,301,301.26</b>
300 Purchased Professional and Technical Services				
300 Purchased Professional and Technical Services		2,290.00		5,366.00
<b>Total Purchased Professional and Technical Services</b>		<b>\$2,290.00</b>		<b>\$5,366.00</b>
400 Purchased Property Services				
410 Cleaning Services				
430 Repairs and Maintenance Services				40,665.75
<b>Total Purchased Property Services</b>				<b>30,477.37</b>
500 Other Purchased Services				
530 Communications				945.05
580 Travel				3,958.29
<b>Total Other Purchased Services</b>				<b>\$4,903.34</b>
600 Supplies				
610 General Supplies				154,636.43
620 Energy				49,494.26
630 Food				1,528,502.87
650 Supplies & Fees - Technology Related				12,595.60
<b>Total Supplies</b>				<b>\$1,745,229.16</b>
700 Property				
740 Depreciation				24,849.37
<b>Total Property</b>				<b>\$24,849.37</b>
800 Other Objects				
810 Dues and Fees				56,408.81
<b>Total Other Objects</b>				<b>\$56,408.81</b>
<b>Total 3100 Food Services</b>			<b>\$2,290.00</b>	<b>\$4,936,534.88</b>

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	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	4,936,534.88				4,936,534.88
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,936,534.88</b>				<b>\$4,936,534.88</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$4,936,534.88</b>				<b>\$4,936,534.88</b>

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Fund	School	School Number	Local Personnel	Local Nonpersonnel	State Personnel	State Nonpersonnel	Federal Personnel	Federal Nonpersonnel	Total Explanation
10	Bushkill El Sch	7536	4,242,803.95	774,656.12	2,132,440.74	389,343.53	553,476.02	66,489.72	8,159,210.08
	East Stroudsburg El Sch	8016	6,665,464.38	1,313,671.41	3,350,074.14	660,253.58	849,294.73	70,345.15	12,909,103.39
	East Stroudsburg SHS North	7641	11,026,603.68	2,548,630.24	5,541,990.44	1,280,946.05	343,718.57	33,384.19	20,775,273.17
	East Stroudsburg SHS South	6935	14,039,855.99	3,461,535.90	7,056,456.37	1,739,774.03	559,337.14	77,710.13	26,934,669.56
	J M Hill El Sch	3204	4,709,792.69	910,313.07	2,367,150.11	457,524.95	654,689.28	55,886.90	9,155,357.00
	J T Lambert Intermediate Sch	7366	10,054,272.99	1,977,899.47	5,053,295.31	994,095.76	257,766.36	36,639.06	18,373,968.95
	Lehman Intermediate Sch	7642	7,832,366.01	1,386,424.28	3,936,560.95	696,819.28	173,422.85	40,229.25	14,065,822.62
	Middle Smithfield El Sch	3201	4,734,686.46	964,239.35	2,379,661.76	484,628.39	520,150.63	43,648.62	9,127,015.21
	Resica El Sch	7411	5,202,958.08	962,327.39	2,615,015.90	483,667.44	536,616.89	42,284.97	9,842,870.67
	Smithfield El Sch	3202	3,912,576.81	795,364.29	1,966,468.00	399,751.50	428,038.99	79,517.01	7,581,716.60
	<b>Total</b>		<b>72,421,381.04</b>	<b>15,095,061.52</b>	<b>36,399,113.72</b>	<b>7,586,804.51</b>	<b>4,876,511.46</b>	<b>546,135.00</b>	<b>136,925,007.25</b>

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**EAST STROUDSBURG AREA SCHOOL DISTRICT**

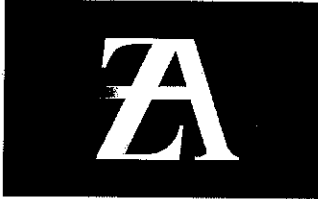
**ANNUAL FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2020**

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# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

## 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, 2020, 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**

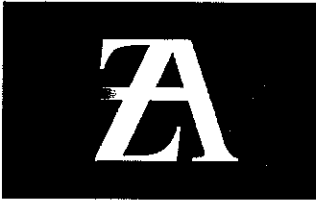
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the East Stroudsburg Area School District as of June 30, 2020, 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 Sir Thomas Court, Suite 100, Harrisburg, PA 17109  
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237  
34745 Burbage Road, Frankford, DE 19945

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

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# *Zelenkofske Axelrod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

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To the Board of School Directors  
East Stroudsburg Area School District  
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## **Emphasis of Matter**

As discussed in Note 1 to the financial statements, the School adopted the provisions of GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61* and GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. Our opinion is not modified with respect to these matters.

As discussed in Note 16, a subsequent event have may a significant impact on the operations of the District. Management has determined that it is not possible to predict the eventual outcome of the subsequent event. The accompanying financial statements do not include any adjustments related to the subsequent event. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 4-11 and 55-61, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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# *Zelenkofske Axlerod LLC*

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To the Board of School Directors  
East Stroudsburg Area School District  
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## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2020 on our consideration of the East Stroudsburg Area School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Stroudsburg Area School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The East Stroudsburg Area School District's internal control over financial reporting and compliance.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania  
December 15, 2020

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
YEAR ENDED JUNE 30, 2020

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, 2020. The intent of this discussion and analysis is to look at the School District's financial performance as a whole, readers should review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the School District's financial performance.

**USING THIS GENERALLY ACCEPTED ACCOUNTING PRINCIPLES REPORT (GAAP)**

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

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

**FINANCIAL HIGHLIGHTS**

The effects of the coronavirus pandemic, COVID-19, were manifest in the School System's financial transactions. Schools and the central office were shut down in mid-March in response to the Governor's orders. Some employees continued to work from home and distance learning began a few weeks after the closure. There were additional costs in some areas and savings in others. Additional costs were incurred for employee additional pay related to essential functions, such as, cleaning and disinfecting facilities, preparation and mailing of instructional materials for students, and other things. Savings were realized in diesel fuel, utilities, instructional substitutes, contracted health and security services. Federal grants were received through the Commonwealth of Pennsylvania and the U.S. Department of Treasury for some of the costs incurred during the last quarter of the fiscal year as well as replacement of student learning devices and other future costs related to responding to the pandemic. Most of the federal grants will be spent during fiscal year 2021.

Key government-wide financial highlights for 2020 are as follows:

- In total, net position decreased from (\$128,105,996) in 2019 to (\$123,246,767) in 2020.
- General revenues accounted for \$102,560,112 in revenue or 63% of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$61,494,968 or 37% of total revenues of \$164,055,080.
- Total assets and deferred outflows of resources of governmental activities were \$329,102,030, of which \$75,780,294 represents unrestricted cash and investments. Governmental capital assets, net of accumulated depreciation were \$181,759,058.
- The School District had \$159,195,851 in expenses; only \$61,494,968 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 \$102,560,112 were adequate to provide for these programs.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
YEAR ENDED JUNE 30, 2020

- Expenses, after program revenue was \$97,700,883, which decreased from \$102,883,639 in 2019.
- Federal and state subsidies this year were \$55,641,356, which increased from \$51,048,297 in 2019.

## OUR SCHOOLS

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

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

## REPORTING THE SCHOOL DISTRICT AS A WHOLE

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

EAST STROUDSBURG AREA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
YEAR ENDED JUNE 30, 2020

**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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
YEAR ENDED JUNE 30, 2020

**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, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Assets</b>						
Current Assets	\$ 108,682,337	\$ 111,040,677	\$ 399,693	\$ 682,713	\$ 109,082,030	\$ 111,723,390
Capital Assets	181,759,058	182,491,627	192,645	125,698	181,951,703	182,617,325
<b>Total Assets</b>	<b>290,441,395</b>	<b>293,532,304</b>	<b>592,338</b>	<b>808,411</b>	<b>291,033,733</b>	<b>294,340,715</b>
Deferred Outflows of Resources	38,660,635	36,893,665	916,963	864,265	39,577,598	37,757,930
<b>Liabilities</b>						
Long-Term Liabilities	393,054,937	412,203,567	6,306,655	6,157,853	399,361,592	418,361,420
Other Liabilities	36,004,614	24,286,190	168,045	117,031	36,172,659	24,403,221
<b>Total Liabilities</b>	<b>429,059,551</b>	<b>436,489,757</b>	<b>6,474,700</b>	<b>6,274,884</b>	<b>435,534,251</b>	<b>442,764,641</b>
Deferred Inflows of Resources	17,895,293	17,021,440	428,554	418,560	18,323,847	17,440,000
<b>Net Position</b>						
Net Investment in Capital Assets	42,219,892	37,920,870	192,645	125,698	42,412,537	38,046,568
Restricted	13,645,554	20,995,004	-	-	13,645,554	20,995,004
Unrestricted	(173,718,260)	(182,001,102)	(5,586,598)	(5,146,466)	(179,304,858)	(187,147,568)
<b>Total Net Position</b>	<b>\$(117,852,814)</b>	<b>\$(123,085,228)</b>	<b>\$(5,393,953)</b>	<b>\$(5,020,768)</b>	<b>\$(123,246,767)</b>	<b>\$(128,105,996)</b>

Unrestricted net position, the part of net position that can be used to finance day-to-day activities without constraints established by grants or legal requirements, decreased by \$8,282,842 from the 2019 unrestricted net position \$(182,001,102) to the 2020 unrestricted net position of \$(173,718,260).

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**EAST STROUDSBURG AREA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**Condensed Statements of Activities**

**June 30, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
Charges for Services	\$ 147,593	\$ 258,962	\$ 783,078	\$ 1,218,732	\$ 930,671	\$ 1,477,694
Operating Grants and Contributions	54,438,692	51,324,535	3,777,533	3,027,311	58,216,225	54,351,846
Capital Grants and Contributions	2,348,072	1,000,153	-	-	2,348,072	1,000,153
Property Taxes and Other Taxes						
Levied for General Purposes	96,849,150	100,235,561	-	-	96,849,150	100,235,561
Taxes Levied for Specific Purposes	3,824,100	3,895,832	-	-	3,824,100	3,895,832
Gain on Sale of Capital Assets	455,269	595,700	-	-	455,269	595,700
Investment Earnings	1,304,227	1,964,192	2,736	5,568	1,306,963	1,969,760
Other	124,630	126,103	-	-	124,630	126,103
<b>Total Revenues</b>	<b>159,491,733</b>	<b>159,401,038</b>	<b>4,563,347</b>	<b>4,251,611</b>	<b>164,055,080</b>	<b>163,652,649</b>
<b>Expenses</b>						
Instruction	95,861,591	95,609,975	-	-	95,861,591	95,609,975
Support Services	34,455,625	34,659,614	-	-	34,455,625	34,659,614
Facilities Acquisition, Construction and Improvement Services	2,604,419	3,530,080	-	-	2,604,419	3,530,080
Operation of Non-Instructional Services	17,864,405	16,999,991	-	-	17,864,405	16,999,991
Interest on Long-Term Debt	3,473,279	3,532,578	-	-	3,473,279	3,532,578
Food Service	-	-	4,936,532	5,381,094	4,936,532	5,381,094
<b>Total Expenses</b>	<b>154,259,319</b>	<b>154,332,238</b>	<b>4,936,532</b>	<b>5,381,094</b>	<b>159,195,851</b>	<b>159,713,332</b>
Change in Net Position	5,232,414	5,068,800	(373,185)	(1,129,483)	4,859,229	3,939,317
Net Position at Beginning of Year, Restated	(123,085,228)	(128,154,028)	(5,020,768)	(3,891,285)	(128,105,996)	(132,045,313)
<b>Net Position at End of Year</b>	<b>\$(117,852,814)</b>	<b>\$(123,085,228)</b>	<b>\$(5,393,953)</b>	<b>\$(5,020,768)</b>	<b>\$(123,246,767)</b>	<b>\$(128,105,996)</b>

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

**Net Cost of Services**

	2020	2019	2018	2017	2016
<b>Governmental Activities</b>					
Instruction	\$ (45,628,661)	\$ (48,259,624)	\$ (42,135,958)	\$ (45,663,910)	\$ (44,197,052)
Support Services	(32,924,333)	(33,748,443)	(32,812,038)	(33,809,658)	(30,202,129)
Facilities Acquisition, Construction and Improvement Services	(2,604,419)	(3,530,080)	(292,733)	(696,986)	93,437
Operation of Non-Instructional Services	(15,042,342)	(13,678,016)	(11,667,672)	(12,368,237)	(11,459,990)
Debt Service	(1,125,207)	(2,532,425)	(3,778,092)	(3,748,853)	(7,512,231)
Unallocated Depreciation	-	-	(9,660,952)	(10,295,507)	(10,073,621)
<b>Total Governmental Activities</b>	<b>(97,324,962)</b>	<b>(101,748,588)</b>	<b>(100,347,445)</b>	<b>(106,583,151)</b>	<b>(103,351,586)</b>
<b>Business-Type Activities</b>					
Food Service	(375,921)	(1,135,051)	(155,147)	(202,371)	(233,509)
<b>Total District Net Cost</b>	<b>\$(97,700,883)</b>	<b>\$(102,883,639)</b>	<b>\$(100,502,592)</b>	<b>\$(106,785,522)</b>	<b>\$(103,585,095)</b>

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
 YEAR ENDED JUNE 30, 2020

**Defining the Classification of Expenditure**

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

**GENERAL FUND BUDGET HIGHLIGHTS**

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

**REAL ESTATE TAXES**

The dependence upon real estate tax revenue is apparent. For all activities, general revenue support is 65%. The community, as a whole, is the primary support for the East Stroudsburg Area School District. Property taxes are levied on July 1, on the assessed value listed, as of that date, for all taxable real property located in the District. Assessed values are established by the County Board of Assessments. All taxable real property was assessed at 640,635,450. The tax rate for the year was \$123.66 mills per \$1,000 of assessed valuation for Pike County and \$176.81 mills per \$1,000 of assessed valuation for Monroe County.

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

August 1 .....	Levy date
August 1 - September 30 .....	2% discount period
October 1 - November 30.....	Face payment period
December 1 - December 31.....	10% penalty period
January 1.....	Lien date

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
YEAR ENDED JUNE 30, 2020

**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 \$159,100,950 increased from \$158,313,161 and operating expenditures of \$174,661,944 increased from \$166,260,613. Other financing sources and uses were \$10,994,999 and the net change in fund balance for the year was a decrease of \$4,565,995 where last year there was an decrease of \$3,699,830.

**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.

	2020		2019 Totals
	Governmental Activities	Business-Type Activities	
Land	\$ 5,198,539	\$ -	\$ 5,198,539
Construction in Progress	8,354,746	-	8,354,746
Site Improvements	15,279,085	-	15,279,085
Buildings and Building Improvements	251,093,756	-	251,093,756
Furniture and Equipment	34,653,097	590,405	35,243,502
Accumulated Depreciation	(132,820,165)	(397,760)	(133,217,925)
	<u>\$ 181,759,058</u>	<u>\$ 192,645</u>	<u>\$ 181,951,703</u>
			<u>\$ 182,617,325</u>

**Depreciation of the Year's Capital Asset Activity**

- Overall capital assets decreased by \$665,622. This is due to current year disposals and depreciation offset by the acquisition of new equipment.
- Depreciation for governmental activities for the year was \$10,229,848.
- Depreciation for business - type activities for the year was \$24,849.

**Debt Administration**

Bond and Note Obligations – As of June 30, 2020 and 2019, the District had outstanding bond and note obligations of \$138,619,329 and \$150,538,680, respectively.

Capital Lease Obligations – As of June 30, 2020 and 2019, the District had outstanding capital lease obligations of \$2,178,818 and \$2,574,661, respectively.

Other obligations include accrued sick leave and experience payments for specific employees of the District, accrued other postemployment benefits for retiree healthcare, and the amount of the net pension liability discussed in Notes 8, 10, and 11 of the financial statements.

During the fiscal year on September 23, 2019, the District issued General Obligation Bonds Series 2019 in the principal amount of \$8,170,000.

The Bond issue was used to refund the 2014A Series General Obligation Bonds. The refunding of the bond issue resulted in a cash flow loss totaling \$330,240 over the life of the bonds and an economic gain of \$370,520.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) (CONTINUED)  
YEAR ENDED JUNE 30, 2020

On September 15, 2020 the District issued General Obligation Notes, Series of 2020 in the amount of \$16,250,000 to refund the 2013, 2014AA, and 2015 Bonds.

**RESERVED FUND BALANCES**

Fund balances have been classified in accordance with GASB Statement No. 54, unassigned fund balance represents funds available for appropriation of \$6,075,127 in total for 2020.

**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. Recent economic conditions 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.

With the on-going global pandemic due to the spread of the COVID-19 coronavirus caused the United States government to declare a national emergency. The pandemic has led to widespread voluntary and government-mandated closings of local stores and businesses, which has resulted in significant job losses. These job losses have the potential to have a significant impact on all aspects of the District's operations. The District has received Federal and State Grants to help off-set increased spending in certain areas due to the additional supplies needed.

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
GOVERNMENT WIDE STATEMENT OF NET POSITION  
JUNE 30, 2020

	Governmental Activities	Business-Type Activities	Totals
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 36,665,822	\$ 285,871	\$ 36,951,693
Investments	39,114,472	-	39,114,472
Taxes Receivable, Net	14,841,019	-	14,841,019
Internal Balances	561,898	(561,898)	-
Due from Other Governments	4,918,212	550,436	5,468,648
Due from Fiduciary Funds	6,155	-	6,155
Other Receivables	206,692	-	206,692
Inventories	-	125,284	125,284
Insurance Reserve Provision	12,024,992	-	12,024,992
Prepaid Expenses	343,075	-	343,075
<b>Capital Assets</b>			
Land	5,198,539	-	5,198,539
Construction in Progress	8,354,746	-	8,354,746
Site Improvements	15,279,085	-	15,279,085
Building and Building Improvements	251,093,756	-	251,093,756
Furniture and Equipment	34,653,097	590,405	35,243,502
Accumulated Depreciation	(132,820,165)	(397,760)	(133,217,925)
Total Assets	<u>290,441,395</u>	<u>592,338</u>	<u>291,033,733</u>
<b>Deferred Outflows of Resources</b>			
Deferred Amount of Refunding	2,806,327	-	2,806,327
Deferred Outflows of Resources, Pension Activity	32,563,092	800,732	33,363,824
Deferred Outflows of Resources, OPEB Activity	3,291,216	116,231	3,407,447
Total Deferred Outflows of Resources	<u>38,660,635</u>	<u>916,963</u>	<u>39,577,598</u>
<b>Liabilities</b>			
Accounts Payable	3,073,428	168,045	3,241,473
Accrued Interest on Long-Term Debt	1,547,346	-	1,547,346
Accrued Salaries and Benefits	18,746,201	-	18,746,201
Due to Fiduciary Funds	109,196	-	109,196
Other Current Liabilities	265,828	-	265,828
Unearned Revenue	125,818	-	125,818
<b>Long-Term Liabilities</b>			
Portion Due or Payable Within One Year			
Bonds Payable	10,960,104	-	10,960,104
Notes Payable	29,586	-	29,586
Capital Leases	1,147,107	-	1,147,107
Portion Due or Payable After One Year			
Bonds Payable	127,276,787	-	127,276,787
Notes Payable	352,852	-	352,852
Capital Leases	1,031,711	-	1,031,711
Compensated Absences	7,672,990	282,395	7,955,385
Net Pension Liability	215,377,824	5,296,176	220,674,000
Net OPEB Obligation	41,342,773	728,084	42,070,857
Total Liabilities	<u>429,059,551</u>	<u>6,474,700</u>	<u>435,534,251</u>
<b>Deferred Inflows of Resources</b>			
Deferred Inflows of Resources, Pension Activity	16,211,360	398,640	16,610,000
Deferred Inflows of Resources, OPEB Activity	1,683,933	29,914	1,713,847
Total Deferred Inflows of Resources	<u>17,895,293</u>	<u>428,554</u>	<u>18,323,847</u>
<b>Net Position</b>			
Net Investment in Capital Assets	42,219,892	192,645	42,412,537
<b>Restricted for</b>			
Capital Projects	13,378,127	-	13,378,127
Special Activities	267,427	-	267,427
Unrestricted	(173,718,260)	(5,586,598)	(179,304,858)
Total Net Position	<u>\$ (117,852,814)</u>	<u>\$ (5,393,953)</u>	<u>\$ (123,246,767)</u>

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

EAST STROUDSBURG AREA SCHOOL DISTRICT  
 GOVERNMENT WIDE STATEMENT OF ACTIVITIES  
 YEAR ENDED JUNE 30, 2020

Functions / Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
<b>Governmental Activities</b>						
Instruction						
Regular Programs	\$ 65,093,433	\$ 44,325,197	\$ -	\$ (20,768,236)	\$ -	\$ (20,768,236)
Special Programs	26,527,414	5,907,733	-	(20,619,681)	-	(20,619,681)
Vocational Programs	2,668,204	-	-	(2,668,204)	-	(2,668,204)
Other Instructional Programs	1,572,549	-	-	(1,572,549)	-	(1,572,549)
Support Services						
Pupil Personnel Services	6,393,741	-	-	(6,393,741)	-	(6,393,741)
Instructional Staff Services	2,821,076	-	-	(2,821,076)	-	(2,821,076)
Administrative Services	7,826,335	-	-	(7,826,335)	-	(7,826,335)
Pupil Health Services	1,861,486	1,531,292	-	(330,174)	-	(330,174)
Business Services	1,469,845	-	-	(1,469,845)	-	(1,469,845)
Operation & Maintenance of Plant Services	14,083,156	-	-	(14,083,156)	-	(14,083,156)
Facilities Acquisition, Construction and Improvement Services	2,604,419	-	-	(2,604,419)	-	(2,604,419)
Operation of Non-Instructional Services						
Student Transportation Services	10,046,159	2,674,470	-	(7,371,689)	-	(7,371,689)
Central and Other Support Services	5,076,553	-	-	(5,076,553)	-	(5,076,553)
Student Activities and Athletics	2,644,304	-	-	(2,496,711)	-	(2,496,711)
Community Services	97,386	-	-	(97,386)	-	(97,386)
Interest on Long-Term Debt	3,473,279	-	2,348,072	(1,125,207)	-	(1,125,207)
Total Governmental Activities	154,259,319	54,438,692	2,348,072	(97,324,962)	-	(97,324,962)
<b>Business-Type Activities</b>						
Food Service	4,936,532	3,777,533	-	-	(375,921)	(375,921)
Total School District Activities	\$ 4,936,532	\$ 3,777,533	\$ -	(97,324,962)	(375,921)	(97,700,863)
<b>General Revenues</b>						
Taxes						
Property Taxes, Levied for General Purposes, Net				96,849,150	-	96,849,150
Earned Income				3,728,576	-	3,728,576
Public Utility Taxes				95,524	-	95,524
Investment Earnings				1,304,227	2,736	1,306,963
Gain on Sale of Capital Assets				455,269	-	455,269
Miscellaneous Income				124,630	-	124,630
Total General Revenues				102,557,376	2,736	102,560,112
Change in Net Position				5,232,414	(373,185)	4,859,229
Net Position at Beginning of Year				(123,085,228)	(5,020,768)	(128,105,996)
Net Position at End of Year				\$ (117,852,814)	\$ (5,393,953)	\$ (123,246,767)

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

EAST STROUDSBURG AREA SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020

	General Fund	Capital Projects Fund	Nonmajor Special Revenue Fund	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 21,587,226	\$ 14,835,766	\$ 242,830	\$ 36,665,822
Investments	39,073,054	-	41,418	39,114,472
Taxes Receivable, Net	14,841,019	-	-	14,841,019
Due from Other Funds	847,767	-	-	847,767
Due from Other Governments	4,918,212	-	-	4,918,212
Due from Fiduciary Funds	6,155	-	-	6,155
Other Receivables, Net	206,692	-	-	206,692
Prepaid Expenditures	343,075	-	-	343,075
<b>Total Assets</b>	<b>\$ 81,823,200</b>	<b>\$ 14,835,766</b>	<b>\$ 284,248</b>	<b>\$ 96,943,214</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 1,885,615	\$ 1,175,236	\$ 12,577	\$ 3,073,428
Due to Other Funds	-	282,403	3,466	285,869
Due to Fiduciary Funds	109,196	-	-	109,196
Unearned Revenue	125,818	-	-	125,818
Accrued Salaries and Benefits	18,746,201	-	-	18,746,201
Other Current Liabilities	265,050	-	778	265,828
<b>Total Liabilities</b>	<b>21,131,880</b>	<b>1,457,639</b>	<b>16,821</b>	<b>22,606,340</b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue, Property Taxes	11,546,377	-	-	11,546,377
<b>Fund Balances</b>				
Nonspendable, Prepaid Expenditures	343,075	-	-	343,075
Restricted	-	13,378,127	267,427	13,645,564
Committed	24,545,532	-	-	24,545,532
Assigned				
Capital Projects	5,700,000	-	-	5,700,000
Student Athletics	21,924	-	-	21,924
Future Budget Expenditures	8,488,285	-	-	8,488,285
Future Educational Programs	3,971,000	-	-	3,971,000
Unassigned	6,075,127	-	-	6,075,127
<b>Total Fund Balances</b>	<b>49,144,943</b>	<b>13,378,127</b>	<b>267,427</b>	<b>62,790,497</b>
<b>Total Liabilities, Deferred Inflows of Resources &amp; Fund Balances</b>	<b>\$ 81,823,200</b>	<b>\$ 14,835,766</b>	<b>\$ 284,248</b>	<b>\$ 96,943,214</b>

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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, 2020

Total Governmental Funds Balances \$ 62,790,497

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	8,354,746
Site Improvements	15,279,085
Building and Building Improvements	251,093,756
Furniture and Equipment	34,653,097
Accumulated Depreciation	<u>(132,820,165)</u>
	<u>181,759,058</u>

Additional receivables established that do not meet the availability criteria reflected in the fund financial statements. 12,024,992

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 2,806,327

Deferred inflows and outflows of resources related to pension activities are not financial resources and therefore not reported in the governmental funds. 16,351,732

Deferred inflows and outflows of resources related to OPEB activities are not financial resources and therefore not reported in the governmental funds. 1,607,283

Property taxes receivable will be collected this year but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds. 11,546,377

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

Bonds Payable	(138,236,891)
Accrued Interest	(1,547,346)
Notes Payable	(382,438)
Capital Leases	(2,178,818)
Compensated Absences	(7,672,990)
Net Pension Liability	(215,377,824)
Other Postemployment Benefits	<u>(41,342,773)</u>
	<u>(406,739,080)</u>

Net Position of Governmental Activities \$ (117,852,814)

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020

	General Fund	Capital Projects Fund	Nonmajor Special Revenue Fund	Total Governmental Funds
<b>Revenues</b>				
Local Sources	\$ 103,010,396	\$ 312,243	\$ 136,955	\$ 103,459,594
State Sources	50,709,676	-	-	50,709,676
Federal Sources	4,931,680	-	-	4,931,680
<b>Total Revenues</b>	<b>158,651,752</b>	<b>312,243</b>	<b>136,955</b>	<b>159,100,950</b>
<b>Expenditures</b>				
Regular Programs	58,052,192	-	-	58,052,192
Special Programs	26,193,574	-	129,195	26,322,769
Vocational Programs	2,659,769	-	-	2,659,769
Other Instructional Programs	1,587,910	-	-	1,587,910
Pupil Personnel Services	6,323,618	-	-	6,323,618
Instructional Staff Services	2,785,472	-	-	2,785,472
Administrative Services	7,653,376	-	-	7,653,376
Pupil Health Services	1,830,632	-	-	1,830,632
Business Services	1,433,963	-	-	1,433,963
Operation and Maintenance of Plant	14,295,285	-	-	14,295,285
Facilities Acquisition, Construction and Improvement Services	-	7,890,515	-	7,890,515
Student Transportation Services	10,855,439	-	-	10,855,439
Central and Other Support Services	4,392,383	-	-	4,392,383
Student Activities and Athletics	2,664,796	-	-	2,664,796
Community Services	97,386	-	-	97,386
Refund of Prior Year Revenues	486,604	-	-	486,604
Debt Service	17,010,234	8,319,601	-	25,329,835
<b>Total Expenditures</b>	<b>158,322,633</b>	<b>16,210,116</b>	<b>129,195</b>	<b>174,661,944</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>329,119</b>	<b>(15,897,873)</b>	<b>7,760</b>	<b>(15,560,994)</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	1,268,814	-	-	1,268,814
Issuance of Refunding Bonds	-	8,170,000	-	8,170,000
Bond Issuance Premium	-	370,663	-	370,663
Issuance of Capital Leases	1,185,522	-	-	1,185,522
<b>Total Other Financing Sources (Uses)</b>	<b>2,454,336</b>	<b>8,540,663</b>	<b>-</b>	<b>10,994,999</b>
<b>Net Change in Fund Balances</b>	<b>2,783,455</b>	<b>(7,357,210)</b>	<b>7,760</b>	<b>(4,565,995)</b>
<b>Fund Balances at Beginning of Year</b>	<b>46,361,488</b>	<b>20,735,337</b>	<b>259,667</b>	<b>67,356,492</b>
<b>Fund Balances at End of Year</b>	<b>\$ 49,144,943</b>	<b>\$ 13,378,127</b>	<b>\$ 267,427</b>	<b>\$ 62,790,497</b>

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

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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, 2020

Net Changes in Fund Balances - Total Governmental Funds \$ (4,565,995)

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

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

Capital Outlays	10,310,824
Depreciation	<u>(10,229,848)</u>
	<u>80,976</u>

When recognizing the disposal of capital assets, the governmental funds report the total proceeds of the sale. Only the gain or loss of the sale is reported in the governmental activities. (813,545)

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

(64,486)

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).

(847,408)

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	51,577
Insurance Provision	2,638,937
OPEB Plan Expense	<u>(1,482,088)</u>
Pension Plan Expense	<u>(1,844,348)</u>
	(635,922)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to Governmental Funds, while the repayment of the principal long-term debt consumes the current financial resources of Governmental Funds. Neither transaction, however, has any effect on net position. Also, Governmental Funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Issuance of Refunding Bonds	(8,170,000)
Repayment of Bond Principal	18,668,601
Amortization of Bond Discounts, Premiums and Refunding Loss	1,159,298
Repayment on Note Principal	25,052
Repayment of Capital Lease Obligations	<u>1,581,365</u>
Issuance of Capital lease Obligations	<u>(1,185,522)</u>
	12,078,794

Change in Net Position of Governmental Activities

\$ 5,232,414

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

EAST STROUDSBURG AREA SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
JUNE 30, 2020

	Enterprise Fund
	Food Service Fund
<b>Assets</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 285,871
Due from Other Governments	550,436
Inventories	125,284
Total Current Assets	961,591
Capital Assets, Net	192,645
Total Assets	1,154,236
<b>Deferred Outflows of Resources</b>	
Deferred Outflows of Resources - Pension Activity	800,732
Deferred Outflows of Resources - OPEB Activity	116,231
Total Deferred Outflows of Resources	916,963
<b>Liabilities</b>	
Accounts Payable	168,045
Due to Other Funds	561,898
Compensated Absences	282,395
Long-Term Liabilities	
Net Pension Liability	5,296,176
Other Postemployment Benefits	728,084
Total Liabilities	7,036,598
<b>Deferred Inflows of Resources</b>	
Deferred Inflows of Resources - Pension Activity	398,640
Deferred Inflows of Resources - OPEB Activity	29,914
Total Deferred Inflows of Resources	428,554
<b>Net Position</b>	
Net Investment in Capital Assets	192,645
Unrestricted	(5,586,598)
Total Net Position	\$ (5,393,953)

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, 2020

	Enterprise Fund
	Food Service Fund
Operating Revenues	
Food Service Revenue	\$ 783,078
Operating Expenses	
Personnel	3,028,631
Operating	354,550
Purchased Services	1,528,502
Depreciation	24,849
Total Operating Expenses	4,936,532
Operating Loss	(4,153,454)
Nonoperating Revenues	
Earnings on Investments	2,736
Contributions	37,610
State Sources	483,129
Federal Sources	3,256,794
Total Nonoperating Revenues	3,780,269
Change in Net Position	(373,185)
Net Position at Beginning of Year	(5,020,768)
Net Position at End of Year	\$ (5,393,953)

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, 2020

	Enterprise Fund
	Food Service Fund
Cash Flows From Operating Activities	
Cash Received from Users	\$ 783,078
Cash Payments to Employees for Services	(2,922,533)
Cash Payments to Suppliers for Goods and Services	(963,901)
Net Cash Used By Operating Activities	(3,103,356)
Cash Flows From Noncapital Financing Activities	
State Sources	483,129
Federal Sources	2,691,180
Net Cash Provided by Noncapital Financing Activities	3,174,309
Cash Flows From Capital Financing Activities	
Capital Purchases	(91,796)
Net Cash Used by Capital Financing Activities	(91,796)
Cash Flows From Investing Activities	
Interest Received	2,736
Contributions Received	37,610
Net Cash Provided By Investing Activities	40,346
Net Increase in Cash and Cash Equivalents	19,503
Cash and Cash Equivalents At Beginning Of Year	266,368
Cash and Cash Equivalents at End of Year	\$ 285,871
Reconciliation of Operating Loss To Net Cash Used By Operating Activities	
Operating Loss	\$ (4,153,454)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Depreciation	24,849
Donated Foods	278,191
Pension Expense	45,353
OPEB Expense	29,809
(Increase) Decrease in	
Due From Other Funds	28,837
Inventories	(789)
Increase (Decrease) in	
Due to Other Funds	561,898
Compensated Absences	30,936
Accounts Payable	51,014
Net Cash Used By Operating Activities	\$ (3,103,356)
Supplemental Disclosures	
Noncash Activities	
Donated Foods	\$ 278,191

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, 2020

	Private Purpose Trust Funds		Agency Funds		Total
	Expendable Scholarships	Non-Expendable Scholarships	Student Activities	Concessions	Fiduciary Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 31,775	\$ 18,712	\$ 74,612	\$ 27,848	\$ 152,947
Investments	56,126	34,559	-	-	90,685
Due from School District	58,792	-	32,265	18,135	109,192
<b>Total Assets</b>	<u>146,693</u>	<u>53,271</u>	<u>106,877</u>	<u>45,983</u>	<u>352,824</u>
<b>Liabilities</b>					
Due to School District	-	6,155	-	-	6,155
Due to Student Groups	-	-	106,020	42,377	148,397
Accounts Payable	-	-	857	3,606	4,463
<b>Total Liabilities</b>	<u>-</u>	<u>6,155</u>	<u>106,877</u>	<u>45,983</u>	<u>159,015</u>
<b>Net Position</b>					
Held in Trust for Benefits and Other Purposes	<u>\$ 146,693</u>	<u>\$ 47,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,809</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  
 FIDUCIARY FUNDS  
 YEAR ENDED JUNE 30, 2020

	Private Purpose Trust Funds	
	Expendable Scholarships	Non- Expendable Scholarship
Additions		
Gifts and Contributions	\$ 72,333	\$ 1,000
Investment Income	1,020	679
Total Additions	73,353	1,679
Deductions		
Scholarships Awarded and Fees Paid	12,700	3,450
Change in Net Position	60,653	(1,771)
Net Position At Beginning of Year	86,040	48,887
Net Position At End of Year	\$ 146,693	\$ 47,116

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020

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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***Reporting Entity***

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

***Joint Ventures***

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

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

***Basis of Presentation and Accounting***

***Government-Wide Financial Statements*** - The statement of net position and the statement of activities display information about the School District as a whole. These statements include the financial activities of the primary government, except for Fiduciary Funds. The statements distinguish between those activities of the School District that are governmental and those that are considered business-type activities.

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

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the School District and for each function or program of the School District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***Short-Term Interfund Receivables/Payables***

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

***Inventories***

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

***Prepaid Expenses***

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

***Capital Assets***

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

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

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

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

***Provision for Insurance Reserve***

The School District participates in an insurance pool for employee health. The excess deposits have been recorded as a long-term receivable in the governmental activities column of the government-wide statement of net position.

***Long-Term Obligations***

In the government-wide financial statements and the Proprietary Fund in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or Proprietary Fund statement of net

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

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

***Compensated Absences***

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

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District has three items that qualify for reporting in this category. They are the deferred amounts on refunding, deferred outflows related to pension activity, and deferred outflows related to OPEB activity, all of which are reported in the government-wide statement of net position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflow related to pension activity is the result of the difference between expected and actual experience, changes in assumptions, the difference between projected and actual investment earnings, changes in proportions, the difference between actual employer contributions and the School District's proportionate share of total contributions, and actual contributions subsequent to the measurement date. The deferred outflow related to OPEB activity is the result of the difference between projected and actual investment earnings and actual contributions subsequent to the measurement date.

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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.

**Adoption of Governmental Accounting Standards Board (GASB) Statements**

The District adopted the provisions of GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*. The adoption of this Statement has no effect on previously reported amounts.

The District adopted the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The District postponed the adoption of certain accounting standards due to adoption of GASB Statement No. 95.

**Pending Changes in Accounting Principles**

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The District is required to adopt Statement No. 84 for its fiscal 2021 financial statements.

In June 2017, GASB issued Statement No. 87, *Leases*. The District is required to adopt Statement No. 87 for its fiscal year 2022 financial statements.

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The District is required to adopt Statement No. 89 for its fiscal year 2022 financial statements.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The District is required to adopt Statement No. 91 for its fiscal 2023 financial statements.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The District is required to adopt Statement No. 92 for its fiscal year 2022 financial statements.

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Sections of this Statement are required to be adopted in two phases by the District for the year ending June 30, 2021 and 2022.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The District is required to adopt Statement No. 94 for its fiscal year 2023 financial statements.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The District is required to adopt Statement No. 96 for its fiscal year 2023 financial statements.

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans— an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. This Statement is required to be adopted by the District for the year ending June 30, 2021.

District management is in the process of analyzing these pending changes in accounting principles and the impact they will have on the District's financial reporting process.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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, 2020, the carrying amount of the District's deposits was \$37,104,640 and the bank balance was \$38,147,006. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$37,644,776 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, 2020, the School District had the following investments and maturities:

Investment Type	Amortized Cost	Maturities	
		Less Than 1 Year	1 to 5 Years
State Investment Pools	\$ 39,073,055	\$ 39,073,055	\$ -
Certificates of Deposit	132,102	-	132,102
	<u>\$ 39,205,157</u>	<u>\$ 39,073,055</u>	<u>\$ 132,102</u>

A portion of the School District's investments is in the PSDLAF and PLGIT programs, of which are funds similar to mutual funds. GASB Statement No. 3, Paragraph 69, provides that certain types of cash and investments, such as cash investments in a State Treasurer's investment pool or mutual fund, cannot be assigned a credit risk category because the government does not own specific securities. Therefore, the PSDLAF and PLGIT cash investments included in these statements will not be assigned a credit risk category. The carrying amount of these investments at June 30, 2020, is \$39,073,055. 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, 2020, 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 \$132,102 are stated at cost plus interest earned.

**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, 2020.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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 640,635,450 combined for Monroe County 445,736,350, and Pike County for 194,899,100. The tax rate for the year was \$123.66 mills per \$1,000 of assessed valuation for Pike County and \$176.81 mills per \$1,000 of assessed valuation for Monroe County.

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

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

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

NOTE 4 RECEIVABLES

Receivables at June 30, 2020, 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	\$ 14,072,942	\$ -
Other Taxes	768,077	-
Federal Subsidies	2,311,544	423,310
State Subsidies	2,514,671	55,815
Other Governments	91,997	-
Other Revenue	206,692	71,311
	<u>\$ 19,965,923</u>	<u>\$ 550,436</u>

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of June 30, 2020, is as follows:

***Due to/from Other Funds***

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund	\$ 3,466
General Fund	Food Service Fund	561,898
General Fund	Capital Project Fund	282,403
		<u>\$ 847,767</u>

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

NOTE 6 CAPITAL ASSETS

Capital assets balances and activity for the year ending June 30, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated				
Land	\$ 5,198,539	\$ -	\$ -	\$ 5,198,539
Construction in Progress	3,283,009	7,490,679	(2,418,942)	8,354,746
Total Capital Assets Not Being Depreciated	<u>8,481,548</u>	<u>7,490,679</u>	<u>(2,418,942)</u>	<u>13,553,285</u>
Capital Assets Being Depreciated				
Site Improvements	15,279,085	-	-	15,279,085
Buildings and Building Improvements	250,407,857	685,899	-	251,093,756
Furniture and Equipment	35,003,241	4,553,188	(4,903,332)	34,653,097
Total Capital Assets Being Depreciated	<u>300,690,183</u>	<u>5,239,087</u>	<u>(4,903,332)</u>	<u>301,025,938</u>
Accumulated Depreciation				
Site Improvements	(9,845,783)	(552,172)	-	(10,397,955)
Buildings and Building Improvements	(95,902,967)	(6,398,982)	-	(102,301,949)
Furniture and Equipment	(20,931,354)	(3,278,694)	4,089,787	(20,120,261)
Total Accumulated Depreciation	<u>(126,680,104)</u>	<u>(10,229,848)</u>	<u>4,089,787</u>	<u>(132,820,165)</u>
Total Capital Assets Being Depreciated, Net	<u>174,010,079</u>	<u>(4,990,761)</u>	<u>(813,545)</u>	<u>168,205,773</u>
Governmental Activities Capital Assets, Net	<u>182,491,627</u>	<u>2,499,918</u>	<u>(3,232,487)</u>	<u>181,759,058</u>
<b>Business-Type Activities</b>				
Capital Assets Being Depreciated				
Machinery and Equipment	498,609	91,796	-	590,405
Accumulated Depreciation	(372,911)	(24,849)	-	(397,760)
Business-Type Activities Capital Assets, Net	<u>125,698</u>	<u>66,947</u>	<u>-</u>	<u>192,645</u>
Total Capital Assets, Net	<u>\$ 182,617,325</u>	<u>\$ 2,566,865</u>	<u>\$(3,232,487)</u>	<u>\$ 181,951,703</u>

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

NOTE 6 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activities as follows:

Regular Programs	\$ 7,075,183
Special Programs	16,780
Vocational Programs	1,560
Other Instructional Programs	4,276
Pupil Personnel Services	252
Instructional Staff Services	4,906
Administrative Services	4,598
Pupil Health Services	136
Business Services	3,585
Operation and Maintenance of Plant	1,242,475
Student Transportation Services	1,240,773
Central and Other Support Services	628,050
Student Activities and Athletics	7,274
	<u>\$ 10,229,848</u>

NOTE 7 LONG-TERM DEBT

Descriptions of debt outstanding as of June 30, 2020, are as follows:

***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%.

***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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 7           LONG-TERM DEBT (CONTINUED)

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 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.

***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 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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 7 LONG-TERM DEBT (CONTINUED)

***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. 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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

NOTE 7 LONG-TERM DEBT (CONTINUED)

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.

**General Obligation Bonds - Series 2019**

On September 23, 2019, the School District issued \$8,170,000 General Obligation Bonds, Series 2019. Proceeds of this bond issue will be used to currently refund the School District's outstanding General Obligation Bond Series 2014A 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 \$370,520. 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 \$330,240. 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.

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

Year Ending June 30,	Principal	Interest	Totals
2021	\$ 10,989,690	\$ 4,636,404	\$ 15,626,094
2022	11,432,054	4,191,360	15,623,414
2023	11,717,647	3,740,304	15,457,951
2024	12,279,241	3,233,843	15,513,084
2025	12,836,061	2,686,401	15,522,462
2026 to 2030	71,642,750	5,664,953	77,307,703
2031 to 2035	550,000	19,178	569,178
2036 to 2040	25,000	2,344	27,344
	<u>\$ 131,472,443</u>	<u>\$ 24,174,787</u>	<u>\$ 155,647,230</u>

**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	\$ 5,348,491
Accumulated Depreciation	<u>(2,642,004)</u>
	<u>\$ 2,706,487</u>

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

NOTE 7 LONG-TERM DEBT (CONTINUED)

The future minimum lease obligations and the net present value of minimum lease payments as of June 30, 2020, are as follows:

Year Ending June 30,	Amount
2021	\$ 1,169,275
2022	750,074
2023	298,808
Amount Representing Interest	(39,339)
Present Value of Minimum Lease Payments	\$ 2,178,818

***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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 8

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Reductions	Balances June 30, 2020	Due Within One Year
<b>Governmental Activities</b>					
<b>General Obligation Notes:</b>					
Series of 2006	\$ 407,490	\$ -	\$ (25,052)	\$ 382,438	\$ 29,856
Total General Obligation Notes	407,490	-	(25,052)	382,438	29,856
<b>General Obligation Bonds:</b>					
Series A 2010 QSCB	724,973	-	(60,630)	664,343	75,937
Series D 2011 QZAB	337,633	-	(22,971)	314,662	29,167
Series 2013	6,840,000	-	(5,000)	6,835,000	40,000
Series 2014	8,276,000	-	(3,340,000)	4,936,000	2,155,000
Series 2014A	8,305,000	-	(8,305,000)	-	-
Series 2014AA	6,870,000	-	(150,000)	6,720,000	160,000
Series 2015	7,605,000	-	(1,095,000)	6,510,000	2,100,000
Series 2016	9,040,000	-	(145,000)	8,895,000	150,000
Series 2016A	3,315,000	-	(850,000)	2,465,000	895,000
Series 2017	7,070,000	-	(70,000)	7,000,000	70,000
Series 2017A	1,765,000	-	(105,000)	1,660,000	105,000
Series 2017AA	65,360,000	-	(4,515,000)	60,845,000	5,170,000
Series 2017AAA	16,080,000	-	(5,000)	16,075,000	5,000
Series 2019	-	8,170,000	-	8,170,000	5,000
Total General Obligation Bonds	141,588,606	8,170,000	(18,668,601)	131,090,005	10,960,104
<b>Deferred amounts</b>					
Insurance premiums	8,542,584	370,663	(1,766,361)	7,146,886	-
Total General Obligation Bonds, Net	150,131,190	8,540,663	(20,434,962)	138,236,891	10,960,104
<b>Other</b>					
Capital Leases	2,574,661	1,185,522	(1,581,365)	2,178,818	1,147,107
Accrued Compensated Absences	6,825,582	847,408	-	7,672,990	-
Net Pension Liability	212,524,976	2,852,848	-	215,377,824	-
Other Postemployment Benefits	39,739,668	1,603,105	-	41,342,773	-
Total Other	261,664,887	6,488,883	(1,581,365)	266,572,405	1,147,107
Total Governmental Activities	<u>\$ 412,203,567</u>	<u>\$ 15,029,546</u>	<u>\$ (22,041,379)</u>	<u>\$ 405,191,734</u>	<u>\$ 12,137,067</u>
<b>Business-Type Activities</b>					
Accrued Compensated Absences	\$ 251,459	\$ 30,936	\$ -	\$ 282,395	\$ -
Net Pension Liability	5,226,024	70,152	-	5,296,176	-
Other Postemployment Benefits	680,370	47,714	-	728,084	-
Total Business-Type Activities	<u>\$ 6,157,853</u>	<u>\$ 148,802</u>	<u>\$ -</u>	<u>\$ 6,306,655</u>	<u>\$ -</u>

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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, 2020, deferred inflow of resources consisted of delinquent taxes receivable of \$11,546,377.

NOTE 10 PENSION PLAN

**Summary of Significant Accounting Policies**

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

**General Information About the Pension Plan**

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

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

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, 2020, was 34.29% of covered payroll (33.03% for 2019) which includes .09% for the Act 5 defined contribution plan members, 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 \$22,206,824 for the year ended June 30, 2020.

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

At June 30, 2020, the School District reported a liability of \$220,674,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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, 2019, the School's proportion was 0.4717 percent, which was an increase of 0.0181 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized pension expense of \$24,096,525. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Governmental Activities</b>		
Difference Between Expected and Actual Experience	\$ 1,185,840	\$ 7,138,464
Changes in Assumptions	2,059,360	-
Net Difference Between Projected and Actual		
Investment Earnings	-	616,832
Changes in Proportions	7,644,032	8,456,064
Contributions Subsequent to the Measurement Date	21,673,860	-
	\$ 32,563,092	\$ 16,211,360
<b>Business-Type Activities</b>		
Difference Between Expected and Actual Experience	\$ 29,160	\$ 175,536
Changes in Assumptions	50,640	-
Net Difference Between Projected and Actual		
Investment Earnings	-	15,168
Changes in Proportions	187,968	207,936
Contributions Subsequent to the Measurement Date	532,964	-
	\$ 800,732	\$ 398,640

The \$22,206,824 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Governmental Activities	Business-Type Activities
2021	\$ 1,217,338	\$ 29,935
2022	(4,433,564)	(109,022)
2023	(2,554,415)	(62,813)
2024	448,513	11,028
	\$ (5,322,128)	\$ (130,872)

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

NOTE 10 PENSION PLAN (CONTINUED)

**Actuarial Assumptions** - The total pension liability as of June 30, 2020, was determined by rolling forward the System's total pension liability as of the June 30, 2018 actuarial valuation to June 30, 2019, 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.

Asset Class	Allocation	Long-Term Expected Real Rate of Return
Global public equity	20%	5.6%
Fixed income	36%	1.9%
Commodities	8%	2.7%
Absolute return	10%	3.4%
Risk parity	10%	4.1%
Infrastructure/MLPs	8%	5.5%
Real estate	10%	4.1%
Alternative investments	15%	7.4%
Cash	3%	0.3%
Financing (LIBOR)	(20%)	0.7%
	100%	

For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.58%.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

NOTE 10 PENSION PLAN (CONTINUED)

**Discount Rate** - The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
School District's Proportionate Share of the Net Pension Liability	\$ 274,873,000	\$ 220,674,000	\$ 174,780,000

**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](http://www.psers.state.pa.us).

On June 12, 2017, the Commonwealth of Pennsylvania Act 5 of 2017 was signed into law. This legislation established a new hybrid defined benefit/defined contribution retirement benefit plan applicable to all school employees who become new members of PSERS on July 1, 2019 and thereafter. The three new plan options under Act 5 include two hybrid plans consisting of defined benefit and defined contribution components and a stand-alone defined contribution plan. The current stand-alone defined benefit plan is no longer available to new members after June 30, 2019.

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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

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.

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2019 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, 2020 was 0.84% 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 \$584,650 for the year ended June 30, 2020.

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

At June 30, 2020, the School reported a liability of \$10,032,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. 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, 2020, the School's proportion was 0.4717 percent, which was an increase of 0.0181 percent from its proportion measured as of June 30, 2019.

EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2020

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

For the year ended June 30, 2020, the School recognized OPEB expense of \$48,379. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Governmental Activities</b>		
Difference Between Expected and Actual Experience	\$ 54,656	\$ -
Changes in Assumptions	324,032	290,848
Net Difference Between Projected and Actual		
Investment Earnings	16,592	-
Changes in Proportions	321,104	566,080
Contributions Subsequent to the Measurement Date	570,618	-
	\$ 1,287,002	\$ 856,928
<b>Business-Type Activities</b>		
Difference Between Expected and Actual Experience	\$ 1,344	\$ -
Changes in Assumptions	7,968	7,152
Net Difference Between Projected and Actual		
Investment Earnings	408	-
Changes in Proportions	7,896	13,920
Contributions Subsequent to the Measurement Date	14,032	-
	\$ 31,648	\$ 21,072

\$584,650 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Governmental Activities	Business-Type Activities
2021	\$ (3,051)	\$ (75)
2022	(3,051)	(75)
2023	271	7
2024	3,230	79
2025	(92,541)	(2,276)
Thereafter	(45,402)	(1,116)
	\$ (140,544)	\$ (3,456)

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS – PSERS (CONTINUED)

Actuarial Assumptions

The total OPEB liability as of June 30, 2019 was determined by rolling forward the PSERS' total OPEB liability as of the June 30, 2018 actuarial valuation to June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % of pay.
- Investment return – 2.79% - S&P 20 Year Municipal Bond Rate.
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit and seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Participation rate:
  - Eligible retirees will elect to participate pre age 65 at 50%.
  - Eligible retirees will elect to participate post age 65 at 70%.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2017 determined the employer contribution rate for fiscal year 2019.
- 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.

Asset Class	Allocation	Long-Term Expected Real Rate of Return
Cash	13.2%	0.2%
US Core Fixed Income	83.1%	1.0%
Non-US Developed Fixed	3.7%	0.0%
	100%	

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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, 2019.

Discount rate

The discount rate used to measure the total OPEB liability was 2.79%. 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 2.79% which represents the S&P 20 year Municipal Bond Rate at June 30, 2020, 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, 2019, 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, 2019, 93,339 retirees were receiving the maximum amount allowed of \$1,200 per year. As of June 30, 2019, 780 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, 2019, calculated using current Healthcare cost trends as well as what the School's net OPEB liability would be if its health cost trends were 1-percentage point lower or 1-percentage higher than the current rate:

	1% Decrease (Between 4% to 6.50%)	Current Trend Rate (Between 5% to 7.50%)	1% Increase (Between 6% to 8.50%)
The School's proportionate share of net OPEB liability	\$ 10,031,000	\$ 10,032,000	\$ 10,034,000

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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 (1.79 percent) or higher (3.79 percent) than the current discount rate:

	1% Decrease	Current Rates 2.79%	1% Increase
The School's net OPEB liability	\$ 11,429,000	\$ 10,032,000	\$ 8,875,000

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](http://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, 2020 benefit payments paid as they came due were \$755,642.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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** – 3.36% Based on S&P Municipal Bond 20 Year High Grade Rate at July 1, 2019.

**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.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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 2019-2020 school year.

**Changes in Assumptions** - In the 2019 actuarial valuation, the discount rate changed from 2.98% to 3.36%. 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 (2.36 percent) or 1-percentage-point higher (4.36 percent) than the current discount rate:

	1% Decrease	Current Rates 3.36%	1% Increase
The School's net OPEB liability	\$ 34,492,897	\$ 32,038,857	\$ 29,703,985

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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

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

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

	1% Decrease (Between 4% to 6.75%)	Current Trend Rate (Between 5% to 7.75%)	1% Increase (Between 6% to 8.75%)
The School's proportionate share of net OPEB liability	<u>\$ 28,113,084</u>	<u>\$ 32,038,857</u>	<u>\$ 36,689,163</u>

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** - For the year ended June 30, 2020, the School recognized OPEB expense of \$2,827,499. At June 30, 2019, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Governmental Activities</b>		
Difference Between Expected and Actual Experience	\$ 226,883	\$ -
Changes in Assumptions	1,007,437	827,005
Net Difference Between Projected and Actual Investment Earnings	-	-
Contributions Subsequent to the Measurement Date	769,894	-
	<u>\$ 2,004,214</u>	<u>\$ 827,005</u>
<b>Business-Type Activities</b>		
Difference Between Expected and Actual Experience	\$ 898	\$ -
Changes in Assumptions	74,248	8,842
Contributions Subsequent to the Measurement Date	9,437	-
	<u>\$ 84,583</u>	<u>\$ 8,842</u>

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

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

\$473,619 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Governmental Activities	Business-Type Activities
2021	\$ 68,130	\$ 8,477
2022	68,130	8,477
2023	68,130	8,477
2024	68,130	8,477
2025	68,130	8,477
Thereafter	66,665	23,919
	<u>\$ 407,315</u>	<u>\$ 66,304</u>

NOTE 13 CONTINGENCIES AND COMMITMENTS

**Grant Programs**

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

NOTE 14 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs. There were no significant reductions in insurance coverages in the 2019-2020 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, 2020.

EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2020

NOTE 15 FUND BALANCES

As of June 30, 2020, fund balances are composed of the following:

	General Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds
Nonspendable				
Prepaid Expenses	\$ 343,075	\$ -	\$ -	\$ 343,075
Restricted				
Capital Projects	-	13,378,127	-	13,378,127
Student Activities	-	-	267,427	267,427
Committed				
Future Retirement Benefits	18,545,532	-	-	18,545,532
Future Healthcare Costs	6,000,000	-	-	6,000,000
Assigned				
Capital Projects	5,700,000	-	-	5,700,000
Student Athletics	21,924	-	-	21,924
Future Budget Expenditures	8,488,285	-	-	8,488,285
Future Educational Programs	3,971,000	-	-	3,971,000
Unassigned	6,075,127	-	-	6,075,127
Total Fund Balance	<u>\$49,144,943</u>	<u>\$13,378,127</u>	<u>\$ 267,427</u>	<u>\$62,790,497</u>

NOTE 16 SUBSEQUENT EVENTS

The District has evaluated all subsequent events through December 15, 2020, the date the financial statements were available to be issued.

On September 15, 2020, the District issued General Obligation Notes, Series of 2020 in the amount of \$16,250,000 to refund the 2013, 2014AA, and 2015 Bonds.

Prior to year-end, a global pandemic due to the spread of the COVID-19 coronavirus caused the United States government to declare a national emergency. The pandemic has led to widespread voluntary and government-mandated closings of local stores and businesses, which has resulted in significant job losses. These job losses have the potential to have a significant impact on all aspects of the District's operations. In addition, due to the temporary closure of all businesses that are not deemed life sustaining, State and Federal tax revenues may also be significantly decreased. This decrease could result in less grant money that is relied upon by local municipalities to fund specific projects. In addition, the District's own source revenue or derived revenues could be affected negatively.

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REQUIRED  
SUPPLEMENTARY  
INFORMATION

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Local sources	\$ 108,700,223	\$ 108,700,223	\$ 103,010,396	\$ (5,689,827)
State sources	45,797,839	45,797,839	50,709,676	4,911,837
Federal sources	4,884,253	4,884,253	4,931,680	47,427
<b>Total Revenues</b>	<u>159,382,315</u>	<u>159,382,315</u>	<u>158,651,752</u>	<u>(730,563)</u>
<b>Expenditures</b>				
Regular Programs	58,411,933	58,402,892	58,052,192	359,700
Special Programs	26,603,547	26,487,329	26,193,574	293,755
Vocational Programs	2,879,326	2,879,326	2,659,769	219,557
Other Instructional Programs	1,331,629	1,401,502	1,587,910	(186,408)
Pupil Personnel Services	6,393,052	6,402,446	6,323,618	78,828
Instructional Staff Services	2,602,676	2,622,907	2,785,472	(162,565)
Administrative Services	7,832,917	7,839,419	7,653,376	186,043
Pupil Health Services	1,977,814	1,979,482	1,830,632	148,850
Business Services	1,572,085	1,566,066	1,433,963	132,103
Operation and Maintenance of Plant	15,393,149	15,398,556	14,295,285	1,103,271
Student Transportation Services	11,066,602	11,066,602	10,855,439	211,163
Central and Other Support Services	4,590,888	4,608,513	4,392,383	216,130
Student Activities and Athletics	3,152,673	3,155,152	2,664,796	490,356
Community Services	107,997	107,997	97,386	10,611
Refund of Prior Year Revenues	465,000	465,000	486,604	(21,604)
Debt Service	17,332,673	17,330,772	17,010,234	320,538
<b>Total Expenditures</b>	<u>161,713,961</u>	<u>161,713,961</u>	<u>158,322,633</u>	<u>3,391,328</u>
<b>Other Financing Sources (Uses):</b>				
Issuance of capital leases	-	-	1,185,522	1,185,522
Sale of capital assets	1,500,000	1,500,000	1,268,814	(231,186)
Proceeds from bond issuance	1,325,426	1,325,426	-	(1,325,426)
<b>Total Other Financing Sources (Uses)</b>	<u>2,825,426</u>	<u>2,825,426</u>	<u>2,454,336</u>	<u>(371,090)</u>
<b>Net Change in Fund Balance</b>	<b>493,780</b>	<b>493,780</b>	<b>2,783,455</b>	<b>2,289,675</b>
<b>Fund Balance at Beginning of Year</b>	<u>46,361,488</u>	<u>46,361,488</u>	<u>46,361,488</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u><b>\$ 46,855,268</b></u>	<u><b>\$ 46,855,268</b></u>	<u><b>\$ 49,144,943</b></u>	<u><b>\$ 2,289,675</b></u>

See accompanying notes to the budgetary comparison schedule.

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
 NOTES TO THE BUDGETARY COMPARISON SCHEDULE  
 YEAR ENDED JUNE 30, 2020

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 2019-2020 budget transfers.

NOTE 2 COMPLIANCE

*Excess of Expenditures Over Appropriations*

<u>General Fund:</u>	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess %</u>
Other Instructional Programs	\$ 1,401,502	\$1,587,910	11.74%
Instructional Staff Services	2,622,907	2,785,472	5.84%
Refund of Prior Year Revenues	465,000	486,604	4.44%

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

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

	Measurement Date					
	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
District's proportion of the net pension liability	0.4717%	0.4536%	0.4655%	0.4979%	0.4816%	0.4727%
District's proportionate share of the net pension liability	\$ 220,674,000	\$ 217,751,000	\$ 229,903,000	\$ 246,743,000	\$ 208,606,000	\$ 187,098,000
District's covered payroll	\$ 64,883,727	\$ 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	340.11%	352.33%	370.96%	382.66%	336.63%	310.19%
Plan fiduciary net position as a percentage of the total pension liability	55.66%	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 which information is available.

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

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Contractually required contribution	\$ 22,206,824	\$ 21,124,000	\$ 19,248,000	\$ 19,218,000	\$ 17,831,000	\$ 15,775,000	\$ 12,435,000
Contributions in relation to the contractually required contribution	22,206,824	21,124,000	21,432,525	19,218,000	17,831,000	15,775,000	12,435,000
Contribution deficiency (excess)	\$ -	\$ -	\$ (2,184,525)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	69,601,136	65,053,554	64,883,727	61,803,727	61,975,884	64,481,384	61,988,592
Contributions as a percentage of covered payroll	31.91%	32.47%	33.03%	31.10%	28.77%	24.46%	20.07%

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

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

	Measurement Date		
	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Total OPEB liability			
Service cost	\$ 1,787,136	\$ 1,727,780	\$ 1,644,481
Interest	963,757	944,768	680,070
Changes of assumptions	(919,432)	28,867	1,454,840
Differences between expected and actual experience	-	278,399	-
Benefit payments	<u>(755,642)</u>	<u>(1,032,654)</u>	<u>(940,582)</u>
Net change in total OPEB liability	1,075,819	1,947,160	2,838,809
Total OPEB liability - beginning	<u>30,963,038</u>	<u>29,015,878</u>	<u>26,177,069</u>
Total OPEB liability - ending	<u>\$ 32,038,857</u>	<u>\$ 30,963,038</u>	<u>\$ 29,015,878</u>
Covered payroll	\$ 57,904,669	\$ 57,904,669	\$ 58,055,233
District's total OPEB liability as a percentage of covered payroll	55.33%	53.47%	49.98%

Changes of Assumptions

- The discount rate changed from 2.98% to 3.36% in 2019
- The discount rate changed from 3.13% to 2.98% in 2018

\* 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.

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

	Measurement Date	
	June 30, 2019	June 30, 2017
District's proportion of the net OPEB liability	0.4717%	0.4655%
District's proportionate share of the net OPEB liability	\$ 10,032,000	\$ 9,484,000
District's covered payroll	\$ 64,883,727	\$ 61,975,884
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	15.46%	15.30%
Plan fiduciary net position as a percentage of the total OPEB liability	5.56%	5.73%

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

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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Contractually determined contribution	\$ 584,650	\$ 540,000	\$ 507,000	\$ 503,000
Contributions in relation to the contractually determined contribution	584,650	540,000	507,000	503,000
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 69,601,136	\$ 65,053,554	\$ 64,883,727	\$ 61,803,727
Contributions as a percentage of covered payroll	0.84%	0.83%	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.

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SINGLE  
AUDIT  
SUPPLEMENT

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# Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

## Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

### Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the East Stroudsburg Area School District ("the District") as of and for the year ended June 30, 2020, 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 15, 2020.

#### ***Internal Control Over Financial Reporting***

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

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

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

#### ***Compliance and Other Matters***

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

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

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

[www.zalle.org](http://www.zalle.org)

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# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

## ***Purpose of this Report***

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

*Zelenkofske Axlerod LLC*

Jamison, Pennsylvania  
December 15, 2020

ZELENKOFSCHE AXELROD LLC

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# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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

### Independent Auditor's Report

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

#### **Report on Compliance for Each Major Federal Program**

We have audited the East Stroudsburg Area School District's (District) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. 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, 2020.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109  
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237  
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420 Chinquapin Round Road, Suite 2-1, Annapolis, MD 21401  
210 Tollgate Hill Road, Greensburg, PA 15601

[www.zalac.org](http://www.zalac.org)

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# Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

## **Report on Internal Control Over Compliance**

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

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

Our consideration of internal control over compliance was for the limited 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.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Jamison, Pennsylvania  
December 15, 2020

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**EAST STROUDSBURG AREA SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Source Number	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period	Total Received For The Year	Accrued (Unearned) Revenue at 7/1/2019	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue at 6/30/2020	Passed Through to Subrecipients
<b>U.S. Department of Education</b>										
Impact Aid	Direct	84.041	N/A	7/1/19-6/30/20	\$ 830,109	\$ -	\$ 830,109	\$ 830,109	\$ -	\$ -
<b>Passed Through Pennsylvania Department of Education:</b>										
Title I Grants to Local Educational Agencies	Indirect	84.010	013-180129	7/1/18-9/30/19	609,080	361,405	247,675	247,675	-	-
Title I Grants to Local Educational Agencies	Indirect	84.010	013-180129	7/1/19-6/30/20	1,663,742	-	1,948,489	1,948,489	284,747	-
Total CFDA #84.010					<u>2,272,822</u>	<u>361,405</u>	<u>2,196,164</u>	<u>2,196,164</u>	<u>284,747</u>	<u>-</u>
Improving Teacher Quality State Grants	Indirect	84.367	020-180129	7/1/18-9/30/19	110,341	83,101	27,240	27,240	-	-
Improving Teacher Quality State Grants	Indirect	84.367	020-180129	7/1/19-6/30/20	179,098	-	221,224	221,224	42,126	-
Total CFDA #84.367					<u>289,439</u>	<u>83,101</u>	<u>248,464</u>	<u>248,464</u>	<u>42,126</u>	<u>-</u>
English Language Acquisition State Grants	Indirect	84.365	010-180129	7/1/18-9/30/19	14,551	6,056	8,495	8,495	-	-
English Language Acquisition State Grants	Indirect	84.365	010-180129	7/1/19-6/30/20	9,134	-	12,642	12,642	3,508	-
Total CFDA #84.365					<u>23,685</u>	<u>6,056</u>	<u>21,137</u>	<u>21,137</u>	<u>3,508</u>	<u>-</u>
Student Support and Academic Enrichment Program	Indirect	84.424	144-190129	7/1/18-9/30/19	47,729	1,240	46,489	46,489	-	-
Student Support and Academic Enrichment Program	Indirect	84.424	144-190129	7/1/19-6/30/20	103,677	-	94,400	94,400	(9,277)	-
Total CFDA #84.424					<u>151,406</u>	<u>1,240</u>	<u>140,889</u>	<u>140,889</u>	<u>(9,277)</u>	<u>-</u>
<b>Passed Through the Colonial Intermediate Unit</b>										
Special Education - Grants to States	Indirect	84.027	N/A	7/1/19-6/30/20	441,696	-	1,053,806	1,053,806	612,110	-
Special Education - Grants to States	Indirect	84.027	N/A	7/1/18-6/30/19	625,210	625,210	-	-	-	-
Special Education - Grants to States	Indirect	84.027	N/A	7/1/19-6/30/20	6,061	-	6,061	6,061	-	-
Special Education - Grants to States	Indirect	84.027	N/A	7/1/18-6/30/19	6,805	6,805	-	-	-	-
Special Education - Grants to States	Indirect	84.027	N/A	7/1/19-6/30/20	12,000	-	12,000	12,000	-	-
Total Special Education Cluster					<u>1,091,772</u>	<u>625,210</u>	<u>1,071,867</u>	<u>1,071,867</u>	<u>612,110</u>	<u>-</u>
Total U.S. Department of Education					<u>4,659,233</u>	<u>1,083,817</u>	<u>4,508,630</u>	<u>4,508,630</u>	<u>933,214</u>	<u>-</u>
<b>U.S. Department of Treasury</b>										
Coronavirus Relief Fund	Indirect	21.019	N/A	3/1/20-10/30/20	-	-	10,708	10,708	10,708	-
COVID-19 Governor's Emergency Education Relief Fund	Indirect	84.425c	N/A	5/18/20-9/30/21	-	-	11,166	11,166	11,166	-
COVID-19 Elementary and Secondary School Emergency Relief Fund	Indirect	84.425d	N/A	3/1/20-12/30/20	-	-	26,252	26,252	26,252	-
Total U.S. Department of Treasury					<u>-</u>	<u>-</u>	<u>48,126</u>	<u>48,126</u>	<u>48,126</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>										
Medical Assistance Program:										
Medical Assistance Program	Indirect	93.778	N/A	7/1/18-6/30/19	39,609	39,609	-	-	-	-
Medical Assistance Program	Indirect	93.778	N/A	7/1/19-6/30/20	45,016	-	118,300	118,300	73,284	-
Total Medicaid Cluster					<u>84,625</u>	<u>39,609</u>	<u>118,300</u>	<u>118,300</u>	<u>73,284</u>	<u>-</u>
Total U.S. Department of Health and Human Services					<u>84,625</u>	<u>39,609</u>	<u>118,300</u>	<u>118,300</u>	<u>73,284</u>	<u>-</u>
<b>U.S. Department of Agriculture</b>										
Passed Through the Pennsylvania Department of Education:										
Child Nutrition Discretionary Grants Limited Availability	Indirect	10.579	N/A	3/1/20-6/22/20	-	-	88,572	88,572	88,572	-
School Breakfast Program	Indirect	10.553	N/A	7/1/19-6/30/20	812,611	41,284	900,524	900,524	129,197	-
National School Lunch Program	Indirect	10.555	N/A	7/1/19-6/30/20	1,895,243	111,278	1,986,506	1,989,506	205,541	-
Passed Through the Pennsylvania Department of Agriculture:										
National School Lunch Program	Indirect	10.555	N/A	7/1/19-6/30/20	99,441	(70,722)	278,191	278,191	108,028	-
Total Child Nutrition Cluster					<u>2,807,295</u>	<u>81,840</u>	<u>3,168,221</u>	<u>3,168,221</u>	<u>442,766</u>	<u>-</u>
Total U.S. Department of Agriculture					<u>2,807,295</u>	<u>81,840</u>	<u>3,256,793</u>	<u>3,256,793</u>	<u>551,338</u>	<u>-</u>
Total Federal Awards					<u>\$ 7,551,153</u>	<u>\$ 1,205,266</u>	<u>\$ 7,931,849</u>	<u>\$ 7,931,849</u>	<u>\$ 1,585,962</u>	<u>\$ -</u>

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

EAST STROUDSBURG AREA SCHOOL DISTRICT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020

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 2019-2020 fiscal year. The District has food commodities totaling \$108,028 in inventory as of June 30, 2020.

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, 2020 was \$1,247,642.

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 \$80,849 for the year ended June 30, 2020.

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, 2020

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
84.010	Title I Grants to Local Educational Agencies

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

Auditee qualified as low-risk auditee? Yes X no \_\_\_

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020

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.**

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2020

**No prior year findings were reported.**

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## MEMORANDUM OF UNDERSTANDING

between

THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER

and

EAST STROUDSBURG AREA SCHOOL DISTRICT

This Memorandum of Understanding ("MOU") is made this 21<sup>st</sup> day of September 2020, by and between THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER and the EAST STROUDSBURG AREA SCHOOL DISTRICT ("ESASD").

1. Both THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER and ESASD recognize the need and desirability of THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER to have an off-campus emergency evacuation site and wish to enter into this MOU to create such an emergency evacuation site.
2. The School District having a location, at J.T. Lambert Intermediate School, 2000 Millford, Pennsylvania 18301, which is both convenient and accessible to and from THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER, and ESASD agree that such location shall serve as an emergency evacuation site for THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER.
3. THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER and ESASD agree that THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER shall use the property of the ESASD at J.T. Lambert Intermediate School, 2000 Millford, Pennsylvania 18301 solely as an emergency evacuation site, and shall use the property of the J.T. Lambert Intermediate School, 2000 Millford, Pennsylvania 18301 for no further purpose whatsoever.
4. THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER and School District agree that as part of THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER'S use of J.T. Lambert Intermediate School's property as an emergency evacuation site, THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER may, from time to time, with prior notice to and consent from J.T. Lambert Intermediate School, make use of the emergency evacuation site for practice evacuations, drills, and other activities designed to prepare for an emergency evacuation.
5. THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER and ESASD agree that by this MOU neither THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER nor ESASD gains any interest in any property, be it real or personal, of the other party beyond that explicitly granted by the terms of this MOU.

6. THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER, in consideration for the promises made in this MOU, waives any and all liability claims, of any kind whatsoever, against the ESASD, and agrees to indemnify and hold the ESASD harmless for any liability which arise on the part of the ESASD to any party as a result of the ESASD entering into this MOU.


7. Either THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER or ESASD may terminate this MOU at any time and for any reason by delivering to the other party 60 days written notice of termination.

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

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

The Road to Excellence Childcare Learning  
Center  
ATTN: Karen Fedor  
P.O. Box 1360  
Marshalls Creek, PA 18335

8. By signature below, THE ROAD TO EXCELLENCE CHILDCARE LEARNING CENTER and ESASD hereby acknowledge the foregoing as the terms and conditions of their understandings:

  
\_\_\_\_\_  
THE ROAD TO EXCELLENCE CHILDCARE  
LEARNING CENTER  
BY: Karen Fedor  
TITLE: Owner

\_\_\_\_\_  
EAST STROUDSBURG AREA  
SCHOOL DISTRICT  
BY: Richard Schlameuss  
TITLE: Board President

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

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

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**THIS AGREEMENT** is made this      day of January 25th 2021, by and between:

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

**AND**

**Carole Dowling** (the "Contractor") of School Psychological Services

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

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



**SCHEDULE A**

Description of Service to be performed (be specific):

The contractor, Carole Dowling, will perform school psychoeducational evaluations. These evaluations will consist of the following: cognitive testing, achievement testing, parent input, behavior rating scales (if needed) summary, and recommendations. The contractor will review the findings with the parent. The report will comply with the PA Department of Education Evaluation/Reevaluation Report guidelines.

ESASD will provide testing protocols for each case.

Location of Services:

Primarily East Stroudsburg Elementary; other district schools as needed

Effective Date: January 25, 2021- June 30th, 2021

Professional Fee:

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

b) Fixed Rate: \$700.00 per testing/report; \$650.00 for gifted testing/report; \$400.00 report writing only.

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

Budget Code: \_\_\_\_\_ Department: Pupil Services

District Initiator: Mary Olszewski

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

441



433 Industrial Drive  
 North Wales, PA 19454  
 P (215) 641-0100  
 F (215) 641-9638  
 www.keystonefire.com



## LIFE-SAFETY SYSTEM SERVICE AGREEMENT

This Life Safety System Service Agreement is entered into by and between Keystone Fire Protection Co. (hereinafter referred to as "Company") and the Customer whose name and address are set forth below (hereinafter referred to as "Customer"). The Life Safety System Service Agreement, the attached Exhibit(s) and the Service Agreement Standard Terms and Conditions attached hereto are collectively referred to as the "Agreement". Company agrees to provide inspection and maintenance services to Customer in accordance with this Agreement.

**CUSTOMER:**

**East Stroudsburg SD**  
**50 Vine Street**  
**East Stroudsburg, PA**  
**18301**

ATTN: **William Gouger**  
 PHONE: **(570) 424-8500**  
 CELL: **(570) 656-4288**

**SERVICE SITE INFO:**

**East Stroudsburg Elemer**  
**93 Independence Road**  
**East Stroudsburg, PA**  
**18301**



PROPOSAL DATE: **11/19/2020**  
 LIFE SAFETY ADVISOR: **190**  
 PROPOSAL NO: **20-2163**  
 AGREEMENT EFFECTIVE  
 FROM: **12/1/2020**  
 TO: **11/30/2023**

**SERVICES PROVIDED UNDER THIS AGREEMENT:**

For specific information on the equipment and systems covered under this Agreement, please refer to the "List of Systems to be Serviced". In many cases, the systems listed below require different intervals of test and inspection. Please refer to the specified "Exhibit" for each system marked with a "✓" below for information on testing intervals, scope of inspection work, and value-added optional services.

System Type	Quantity	Annual Fee	
Building Fire Alarm System(s)			
Central Station Monitoring Service	(1) ✓	\$535.00	(See Exhibit M - Subscriber Monitoring Agreement)
Clean Agent Extinguishing System(s)			
Automatic Fire Damper(s)			
Pre-Action/Deluge/Foam System(s)			
Restaurant Suppression System(s)			
Industrial Dry Chemical System(s)			
Emergency Lighting & Exit Sign(s)			
Hand Portable Fire Extinguisher(s)			
Wet Sprinkler System(s)			
Dry Sprinkler System(s)			
Wet & Dry Standpipe System(s)			
Fire Pump Annual Testing			
Fire Pump Churn Testing			
Backflow Prevention Device(s)			
Yard Hydrant System(s)			
Fire Hose Inspection			
<b>Annual Investment</b>		<b>\$535.00</b>	<i>(Tax Exempt - NOTE: Customer must provide Company with valid exemption certificate to avoid being charged tax.)</i>
<b>Plus Applicable Tax</b>		<b>\$0.00</b>	

**ANNUAL INVESTMENT:** **\$535.00**

This proposal valid for **30 days** from date above.

Company proposes to bill Customer **annually on a schedule in advance of services performed.**

Annual investment above includes the cost to perform the inspection(s), only, and any "Additional Required" and/or "Value-Added" Services listed below, marked as "Included". Unless otherwise noted, all replacement parts, repairs, emergency service calls, recharges, or other changes in work scope, will result in charges over and above the stated inspection price. Customer selected optional services such as "Parts Protection Plus" will be billed at the commencement of this agreement and at each successive renewal period.

**SERVICE RESPONSE:**

**Emergency Service Calls:**

Our initial response to you will be provided within (4) hour(s) of receipt of your call. Company personnel will assess the situation by phone and will determine the required next course of action with you or a designated member of your staff.

**On-Site Response Time:**

Service personnel will arrive at your facility within (24) hour(s) of your phoned request, if it is determined that a site service visit is required. Please advise your Life Safety Specialist if a higher priority on-site response is required.

**SERVICE LABOR RATES:**

While our inspection and testing services are designed to reduce the need for emergency service visits, should you require a technician to respond to your site, we are available 24 hours a day, 7 days a week, 52 weeks per year. The following is a description of our labor charges for normal business hours, and our policy regarding overtime and holidays.

**Standard Travel and Labor Rates:**

		Standard	Agreement
<b>Normal Business Hours - 8:00 AM to 4:30 PM, Monday through Friday</b>			
		<u>Rates</u>	<u>Rates</u>
Extinguisher, Restaurant, or Shop Labor	(Per Hour)	\$125.00	\$104.00
Sprinkler, Alarm or Suppression Labor	(Per Hour)	\$151.00	\$126.00
Network Alarm & Security Labor	(Per Hour)	\$178.00	\$148.00
<b>2 Hour Minimum Billing</b>			
<b>Overtime Hours - After 4:30 PM Monday through Friday &amp; all day Saturday</b>			
Extinguisher, Restaurant, or Shop Labor	(Per Hour)	\$157.00	\$131.00
Sprinkler, Alarm or Suppression Labor	(Per Hour)	\$191.00	\$159.00
Network Alarm & Security Labor	(Per Hour)	\$223.00	\$186.00
<b>4 Hour Minimum Billing</b>			
<b>Sunday &amp; Holiday Hours - All day Sunday &amp; Holidays **</b>			
Extinguisher, Restaurant, or Shop Labor	(Per Hour)	\$181.00	\$151.00
Sprinkler, Alarm or Suppression Labor	(Per Hour)	\$220.00	\$183.00
Network Alarm & Security Labor	(Per Hour)	\$258.00	\$215.00
<b>4 Hour Minimum Billing</b>			

**All Service Calls are Subject to:**

- Minimum Hourly Billing as noted above
- Billing in half-hour increments (after time exceeds minimum billing)
- Plus Travel Time, portal to portal
- Invoices due and payable: **NET 20 DAYS**

**Service Replacement Parts:**

All replacement parts deemed necessary to maintain listed systems in an operable state will be itemized and billed as an extra at the Manufacturer's suggested list price.

*\*\*New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving, Thanksgiving Friday, Christmas Eve, and Christmas Day (should any of these days fall on a Saturday, holiday will be observed on the previous Friday; should any of these days fall on a Sunday, holiday will be observed the following Monday).*

**ACCEPTANCE OF AGREEMENT:**

This Agreement has been read, understood and hereby accepted. By your signature below and on the subsequent page(s), you are hereby authorizing Company to perform the work as specified. There is no agreement until a representative of the Company returns a countersigned copy of this agreement to the Customer. Payment by Customer will be made as outlined above:

**CUSTOMER**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Date

**KEYSTONE FIRE PROTECTION COMPANY**

\_\_\_\_\_  
Signature

Joseph Martino

\_\_\_\_\_  
Printed Name

Life Safety Advisor

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



433 Industrial Drive  
North Wales, PA 19454  
P (215) 641-0100  
F (215) 641-9638  
www.keystonefire.com



## LIFE-SAFETY SYSTEM SERVICE AGREEMENT

This Life Safety System Service Agreement is entered into by and between Keystone Fire Protection Co. (hereinafter referred to as "Company") and the Customer whose name and address are set forth below (hereinafter referred to as "Customer"). The Life Safety System Service Agreement, the attached Exhibit(s) and the Service Agreement Standard Terms and Conditions attached hereto are collectively referred to as the "Agreement". Company agrees to provide inspection and maintenance services to Customer in accordance with this Agreement.

CUSTOMER:	SERVICE SITE INFO:	PROPOSAL DATE:	<b>11/19/2020</b>
<b>East Stroudsburg SD</b>	<b>East Stroudsburg SD - HS South</b>	LIFE SAFETY ADVISOR:	<b>190</b>
<b>50 Vine Street</b>	<b>50 Vine Street</b>	PROPOSAL NO:	<b>20-1216</b>
<b>East Stroudsburg, PA</b>	<b>East Stroudsburg, PA</b>	AGREEMENT EFFECTIVE	
<b>18301</b>	<b>18301</b>	FROM:	<b>12/1/2020</b>
ATTN: <b>William Gouger</b>	<input type="checkbox"/>	TO:	<b>11/30/2023</b>
PHONE: <b>(570) 424-8500</b>			
CELL: <b>(570) 656-4288</b>			

### SERVICES PROVIDED UNDER THIS AGREEMENT:

For specific information on the equipment and systems covered under this Agreement, please refer to the "List of Systems to be Serviced". In many cases, the systems listed below require different intervals of test and inspection. Please refer to the specified "Exhibit" for each system marked with a "✓" below for information on testing intervals, scope of inspection work, and value-added optional services.

System Type	Quantity	Annual Fee	
Building Fire Alarm System(s)			
Central Station Monitoring Service	(1) ✓	\$535.00	(See Exhibit M - Subscriber Monitoring Agreement)
Clean Agent Extinguishing System(s)			
Automatic Fire Damper(s)			
Pre-Action/Deluge/Foam System(s)			
Restaurant Suppression System(s)			
Industrial Dry Chemical System(s)			
Emergency Lighting & Exit Sign(s)			
Hand Portable Fire Extinguisher(s)			
Wet Sprinkler System(s)			
Dry Sprinkler System(s)			
Wet & Dry Standpipe System(s)			
Fire Pump Annual Testing			
Fire Pump Churn Testing			
Backflow Prevention Device(s)			
Yard Hydrant System(s)			
Fire Hose Inspection			
<b>Annual Investment</b>		<u>\$535.00</u>	(Tax Exempt - NOTE: Customer must provide Company with valid exemption certificate to avoid being charged tax.)
<b>Plus Applicable Tax</b>		<u>\$0.00</u>	

**ANNUAL INVESTMENT:** **\$535.00**

This proposal valid for 30 days from date above.

Company proposes to bill Customer annually on a schedule in advance of services performed.

Annual investment above includes the cost to perform the inspection(s), only, and any "Additional Required" and/or "Value-Added" Services listed below, marked as "Included". Unless otherwise noted, all replacement parts, repairs, emergency service calls, recharges, or other changes in work scope, will result in charges over and above the stated inspection price. Customer selected optional services such as "Parts Protection Plus" will be billed at the commencement of this agreement and at each successive renewal period.

**SERVICE RESPONSE:**

**Emergency Service Calls:**

Our initial response to you will be provided within (4) hour(s) of receipt of your call. Company personnel will assess the situation by phone and will determine the required next course of action with you or a designated member of your staff.

**On-Site Response Time:**

Service personnel will arrive at your facility within (24) hour(s) of your phoned request, if it is determined that a site service visit is required. Please advise your Life Safety Specialist if a higher priority on-site response is required.

**SERVICE LABOR RATES:**

While our inspection and testing services are designed to reduce the need for emergency service visits, should you require a technician to respond to your site, we are available 24 hours a day, 7 days a week, 52 weeks per year. The following is a description of our labor charges for normal business hours, and our policy regarding overtime and holidays.

**Standard Travel and Labor Rates:**

		Standard	Agreement
<b>Normal Business Hours - 8:00 AM to 4:30 PM, Monday through Friday</b>			
		<u>Rates</u>	<u>Rates</u>
Extinguisher, Restaurant, or Shop Labor	(Per Hour)	\$125.00	\$104.00
Sprinkler, Alarm or Suppression Labor	(Per Hour)	\$151.00	\$126.00
Network Alarm & Security Labor	(Per Hour)	\$178.00	\$148.00
<b>2 Hour Minimum Billing</b>			
<b>Overtime Hours - After 4:30 PM Monday through Friday &amp; all day Saturday</b>			
Extinguisher, Restaurant, or Shop Labor	(Per Hour)	\$157.00	\$131.00
Sprinkler, Alarm or Suppression Labor	(Per Hour)	\$191.00	\$159.00
Network Alarm & Security Labor	(Per Hour)	\$223.00	\$186.00
<b>4 Hour Minimum Billing</b>			
<b>Sunday &amp; Holiday Hours - All day Sunday &amp; Holidays **</b>			
Extinguisher, Restaurant, or Shop Labor	(Per Hour)	\$181.00	\$151.00
Sprinkler, Alarm or Suppression Labor	(Per Hour)	\$220.00	\$183.00
Network Alarm & Security Labor	(Per Hour)	\$258.00	\$215.00
<b>4 Hour Minimum Billing</b>			

**All Service Calls are Subject to:**

- Minimum Hourly Billing as noted above
- Billing in half-hour increments (after time exceeds minimum billing)
- Plus Travel Time, portal to portal
- Invoices due and payable: **NET 20 DAYS**

**Service Replacement Parts:**

All replacement parts deemed necessary to maintain listed systems in an operable state will be itemized and billed as an extra at the Manufacturer's suggested list price.

*\*\*New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving, Thanksgiving Friday, Christmas Eve, and Christmas Day (should any of these days fall on a Saturday, holiday will be observed on the previous Friday; should any of these days fall on a Sunday, holiday will be observed the following Monday).*

**ACCEPTANCE OF AGREEMENT:**

This Agreement has been read, understood and hereby accepted. By your signature below and on the subsequent page(s), you are hereby authorizing Company to perform the work as specified. There is no agreement until a representative of the Company returns a countersigned copy of this agreement to the Customer. Payment by Customer will be made as outlined above:

**CUSTOMER**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Date

**KEYSTONE FIRE PROTECTION COMPANY**

\_\_\_\_\_  
Signature

Joseph Martino  
\_\_\_\_\_  
Printed Name

Life Safety Advisor  
\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

445

EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

---

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

---

**THIS AGREEMENT** is made this 16 day of Dec, 2020, by and between:

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

**AND**

**Emma Roth** (the "Contractor") of PEEC

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

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

446

**SCHEDULE A**

Description of Service to be performed (be specific): PEEC will complete a virtual lesson on Animal Survival for First grade students. - *Eushkill Elementary.*

Location of Services: Virtual/online

Effective Date: *1/8/21*

Professional Fee:

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

b) Fixed Rate: \$ *100 - PEEC Grant*

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

Budget Code: \_\_\_\_\_

Department: \_\_\_\_\_

District Initiator: \_\_\_\_\_

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

*447*

EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

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

THIS AGREEMENT is made this 23 day of Dec, 2020, by and between:

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

AND

Emma Roth (the "Contractor") of PEEC

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

1. Nature of Position

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

2. Scope of Duties

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

3. Breach of Agreement

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



SCHEDULE A

Description of Service to be performed (be specific):

January 14, 9:00-10:00 for Seasonal Survival Presentation

January 15, 9:00-10:00 for Native Plant Life Presentation

Location of Services:

Mrs. Visser's Classroom, Resica Elementary

Effective Date:

January 14 & 15

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ 200.00  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ \_\_\_\_\_

b) Fixed Rate: \$ 200.00 (Funded through PEEC Grant)

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

Budget Code: \_\_\_\_\_

Department: \_\_\_\_\_

District Initiator: Maie Weiland

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

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

THIS AGREEMENT is made this 7th day of Dec, 2020, by and between:

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

AND

Emma Roth (the "Contractor") of PEEC

For the dates of January 14 and 15, 2020

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

1. Nature of Position

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

2. Scope of Duties

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

3. Breach of Agreement

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

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**SCHEDULE A**

Description of Service to be performed (be specific):

Virtual lessons from PEEC via a google/zoom meet for Grade 5 Resica students.

Location of Services:

Google/Zoom meet

Effective Date: January 14 and 15, 2020

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ \$100.00 per lesson  
Time (Days/Hour/Other): 2 lessons  
Total Cost: \$ \$200.00 *Grant from PEEC*  
\$0

b) Fixed Rate: \$ \_\_\_\_\_

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

Budget Code: Grant from PEEC N/A Department: \_\_\_\_\_

District Initiator: [Signature]

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order #: \_\_\_\_\_

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

---

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

---

**THIS AGREEMENT** is made this Dec. day of 21, 2020 by and between:

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

**AND**

**Emma Roth** (the "Contractor") of **PEEC**

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

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

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**SCHEDULE A**

Description of Service to be performed (be specific):

Virtual meet of Science program : Seasonal Survival

Location of Services:

In classroom via classroom google meet link

Effective Date:

Scheduled date of meeting is February 10, 2021 at 2:00 pm

Professional Fee: **This is a PEEC Grant**

a) Rate (Daily/Hourly/Other): \$ 100  
Time (Days/Hour/Other): \_\_\_\_\_  
Total Cost: \$ 100 - PEEC Grant

b) Fixed Rate: \$ \_\_\_\_\_

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

Budget Code: Grant From PEEC NA Department: \_\_\_\_\_

District Initiator: **Suzanne Ludwig (Resica Elementary, Grade 2 Teacher)** 

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

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

---

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

---

**THIS AGREEMENT** is made this 3rd day of December 2020, by and between:

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

**AND**

**Emma Roth** (the "Contractor") of Pocono Environmental Education Center

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

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

**SCHEDULE A**

Description of Service to be performed (be specific):

Deliver Two 1 hour PEEC Into the Classroom Presentations – “Seasonal Survival” and “Native Plant Life”

Location of Services: virtual

Effective Dates: “Seasonal Survival” February 11, 2021,  
“Native Plant Life” March 11, 2021

Professional Fee:

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

Time (Days/Hour/Other): \_\_\_\_\_

Total Cost: \$ \_\_\_\_\_

b) Fixed Rate: \$ FREE with <sup>PEEC</sup> Grant- normally \$200 (\$100 x 2 programs)

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

Budget Code: \_\_\_\_\_

Department: \_\_\_\_\_

District Initiator: Erin Weiss, 5th Grade Teacher, JM Hill Elementary/East Stroudsburg Area Cyber Academy. (erin-weiss@esasd.net)

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

---

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

---

**THIS AGREEMENT** is made this 3rd day of December, 2020, by and between:

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

**AND**

Emma Roth (the "Contractor") of Pocono Environmental Education Center

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

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

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**SCHEDULE A**

Description of Service to be performed (be specific):

Deliver Two 1 hour PEEC Into the Classroom Presentations – “Seasonal Survival” and “Native Plant Life”

Location of Services: virtual

Effective Date: “Seasonal Survival” in December, “Native Plant Life” in March (as PEEC scheduling allows)

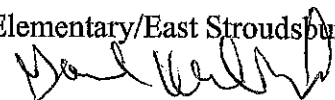
Professional Fee:

a) Rate (Daily/Hourly/Other): \$ FREE  
Time (Days/Hour/Other): \_\_\_\_\_ (as PEEC scheduling allows)  
Total Cost: \$ FREE

b) Fixed Rate: \$ FREE \$200 PEEC Grant

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

Budget Code: N/A Grant from PEEC Department: \_\_\_\_\_

District Initiator: Scott Hnasko, 5th Grade Teacher, Resica Elementary/East Stroudsburg Area Cyber Academy. (scott-hnasko@esasd.net 570-223-6911) 

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

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

THIS AGREEMENT is made this 3rd day of December, 2020, by and between:

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

AND

Emma Roth (the "Contractor") of Pocono Environmental Education Center

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

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

**SCHEDULE A**

Description of Service to be performed (be specific):

Deliver Two 1 hour PEEC Into the Classroom Presentations – “Seasonal Survival” and “Native Plant Life”

Location of Services: virtual

Effective Date: “Seasonal Survival” in December, “Native Plant Life” in March (as PEEC scheduling allows)

Professional Fee:

a) Rate (Daily/Hourly/Other): \$ FREE  
Time (Days/Hour/Other): \_\_\_\_\_ (as PEEC scheduling allows)  
Total Cost: \$ FREE

b) Fixed Rate: \$ FREE

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

Budget Code: \_\_\_\_\_ Department: \_\_\_\_\_

District Initiator: Jill Jennings Fifth Grade Teacher ESACA/Middle Smithfield Area Cyber Academy. ([jill-jennings@esasd.net](mailto:jill-jennings@esasd.net) 570-223-8082)

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

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

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

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**THIS AGREEMENT** is made this    day of January 25th 2021, by and between:

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

**AND**

Susie Sepulveda (the "Contractor") of School Psychological Services

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

**1. Nature of Position**

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

**2. Scope of Duties**

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

**3. Breach of Agreement**

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

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**SCHEDULE A**

Description of Service to be performed (be specific):

The contractor, Susie Sepulveda, will perform school psychoeducational evaluations. These evaluations will consist of the following: cognitive testing, achievement testing, parent input, behavior rating scales (if needed) summary, and recommendations. The contractor will review the findings with the parent. The report will comply with the PA Department of Education Evaluation/Reevaluation Report guidelines.

Location of Services:

Primarily East Stroudsburg Elementary; other district schools as needed

Effective Date: January 25, 2021- June 30th, 2021

Professional Fee:

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

b) Fixed Rate: \$700.00 per testing/report; \$650.00 for gifted testing/report; \$400.00 report writing only.

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

Budget Code: \_\_\_\_\_ Department: Pupil Services

District Initiator: Mary Olszewski

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

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## ENROLLMENT AGREEMENT

**THIS AGREEMENT**, made and entered during the **2020-2021** school year -by and between East Stroudsburg Area School District and the Career Institute of Technology ("CIT").

### **WITNESSETH:**

**WHEREAS**, East Stroudsburg Area School District desires to enroll their student, ID# \_\_\_\_\_ ("Student"), into a program at CIT.

**WHEREAS**, CIT offers the desired program and agrees to accept Student into its class.

**NOW, THEREFORE**, the parties hereto, intending to be legally bound, do hereby promise and agree as follows:

1. East Stroudsburg Area School District agrees to pay tuition for Student's enrollment in the estimated annual amount of \$14,191.57 for the 2020-2021 school year prorated for actual days of enrollment (estimated at \$78.84 per enrollment day). Invoices will be sent quarterly. Actual daily enrollment costs will be based upon total budget divided by the total average daily membership for CIT multiplied by the District's total membership days. Payment shall be made within 45 days of date of the invoice.
2. CIT shall enroll Student in the program and shall provide the planned course of instruction as presented in its promotional materials. Any required support services beyond those regularly provided by CIT shall be the responsibility of the District.
3. District acknowledges and stipulates that CIT is not and shall not be considered the Local Educational Agency for Student for any purpose, including but not limited to any obligations of Student's district of residence pursuant to the Pennsylvania School Code, the regulations of the Pennsylvania State Board of Education, and/or the Individuals with Disabilities Act and its implementing regulations. CIT shall implement any IEP, Ch 15 Service Agreement also known as a Section 504 Plan provided by the District and shall participate in any meeting required to be convened by law related to the Student's educational programming including but not limited to any IEP meeting or Ch. 15/Section 504 meeting. If asked, CIT will provide input for any evaluation or reevaluation of the Student required by law. CIT shall immediately notify the District in writing in the event that Student's behavior, academic progress, attendance or demeanor noticeably changes or if any CIT teacher, administrator, representative or agent believes that the Student may be a student with a disability under the IDEA or Section 504 of the Rehabilitation Act of 1973. If the Student accrues three unexcused absences, CIT shall notify the District in writing within forty-eight (48) hours of the third unexcused absence.

4. District shall be responsible to provide transportation for Student to and from CIT.

5. District agrees that Student shall be bound by, and shall comport himself/herself in accord with CIT's procedures, policies and regulations, including but not limited to the Student Code of Conduct.

6. Should Student be charged with a violation of CIT's procedures, policies and regulations, including but not limited to the Student Code of Conduct, CIT shall provide Student with due process as set forth in the Pennsylvania School Code. If CIT determines that Student should be expelled from the school as set forth in its procedures, policies, and regulations, Student shall not be allowed to return to CIT.

7. The Agreement shall be binding upon and shall inure to the benefit of the parties hereto, their respective heirs, representatives, successors and assigns, but shall not be assignable by CIT without prior written consent of the District.

8. This Agreement shall be deemed to express, embody and supersede all previous understandings, agreements and commitments, whether written or oral, between the parties hereto with respect to the subject matter hereof and to fully and finally set forth the entire agreement between the parties hereto. No modifications shall be binding unless stated in writing and signed by both parties hereto with the approval of the Board of Directors of the District.

9. This Agreement shall be governed by the laws of the Commonwealth of Pennsylvania.

10. CIT will indemnify, defend and hold the District harmless from and against any and all claims, losses, liabilities, demands, judgements, costs or expenses, including reasonable attorney's fees, which arise from or relate to the transportation of the Student to and from CIT, the provision of lack thereof of due process noted in paragraph 6 above or the Student's presence on CIT's real property, and/or a CIT field trip or event, including but not limited to those arising from or related to the loss of personal property, personal injury, and/or death.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the dates set forth below, each intending to be legally bound.

\_\_\_\_\_  
Date

\_\_\_\_\_  
East Stroudsburg Area School District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mr. Robert Rutt, President, Operating Committee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mr. Douglas Wagner, Superintendent of Record

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mrs. Adrienne Jones, Executive Director

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EAST STROUDSBURG AREA SCHOOL DISTRICT  
Independent Contractor Agreement

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

THIS AGREEMENT is made this 5 day of Apr, 20 21, by and between:

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

AND

Dr. Sally Vinney (the "Contractor") of Read From Home  
"Create A Teacher Family Program"

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

1. Nature of Position

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

2. Scope of Duties

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

3. Breach of Agreement

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

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SCHEDULE A

Description of Service to be performed (be specific):

To create and deliver virtually, a program for ~~pre-school~~ pre-K through kindergarten to assist parents in teaching their children to read. Previously known as our "Let's meet to read."

Location of Services:

Provided virtually for 2021

Effective Date:

End of March - April - 5 sessions

Professional Fee:

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

b) Fixed Rate: \$ 4,000<sup>00</sup>

c) Are expenses included?  YES  NO

If no, please itemize:

N/A

Budget Code: \_\_\_\_\_

Department: Curriculum & Inst.

District Initiator: DR. VITULLI

Authorization for Payment: \_\_\_\_\_ Date: \_\_\_\_\_

Purchase Order # \_\_\_\_\_

# East Stroudsburg Area School District

## Enrollment Count Matrix

Count of all actively enrolled students for the current school year. Note: students with multiple building enrollments (ME) will be counted once. See details for building choice.

BLDG	HMRM	GRADE													TOTAL
		KF	01	02	03	04	05	06	07	08	09	10	11	12	
21CC	All	0	0	0	0	0	0	0	4	1	2	4	6	4	
	21CC Total	0	0	0	0	0	0	0	4	1	2	4	6	4	
AACS	All	0	0	0	0	0	0	0	1	1	0	0	0	0	
	AACS Total	0	0	0	0	0	0	0	1	1	0	0	0	0	
ADEL	All	0	0	0	0	0	0	0	0	0	0	0	0	1	
	ADEL Total	0	0	0	0	0	0	0	0	0	0	0	0	1	
ADM	All	0	1	0	0	0	0	0	0	0	0	0	1	0	
	ADM Total	0	1	0	0	0	0	0	0	0	0	0	1	0	
AGCC	All	2	3	0	5	0	1	1	2	3	2	2	6	3	
	AGCC Total	2	3	0	5	0	1	1	2	3	2	2	6	3	
AHCC	All	0	0	0	0	0	0	0	0	0	0	1	1	0	
	AHCC Total	0	0	0	0	0	0	0	0	0	0	1	1	0	
BES	All	39	60	42	57	68	59	0	0	0	0	0	0	0	
	BES Total	39	60	42	57	68	59	0	0	0	0	0	0	0	
CCAC	All	9	14	16	11	12	10	8	6	9	10	9	3	4	
	CCAC Total	9	14	16	11	12	10	8	6	9	10	9	3	4	
CPDL	All	0	1	1	0	1	0	0	3	0	0	0	0	0	
	CPDL Total	0	1	1	0	1	0	0	3	0	0	0	0	0	
EAAC	All	1	0	1	4	1	2	0	0	0	0	0	0	0	
	EAAC Total	1	0	1	4	1	2	0	0	0	0	0	0	0	
ECCS	All	0	0	0	0	0	0	2	0	1	2	1	3	1	
	ECCS Total	0	0	0	0	0	0	2	0	1	2	1	3	1	
EHN	All	0	0	0	0	0	0	0	0	0	219	249	234	257	
	EHN Total	0	0	0	0	0	0	0	0	0	219	249	234	257	
EHS	All	0	0	0	0	0	0	0	0	0	319	326	339	345	
	EHS Total	0	0	0	0	0	0	0	0	0	319	326	339	345	
ESE	All	97	87	91	106	130	98	0	0	0	0	0	0	0	
	ESE Total	97	87	91	106	130	98	0	0	0	0	0	0	0	
HOME	All	12	15	21	15	10	9	8	7	11	2	11	5	5	
	HOME Total	12	15	21	15	10	9	8	7	11	2	11	5	5	
IPCC	All	3	6	1	1	7	4	4	7	5	7	2	2	1	
	IPCC Total	3	6	1	1	7	4	4	7	5	7	2	2	1	
IU20	All	2	13	12	11	13	13	6	10	12	9	12	7	18	
	IU20 Total	2	13	12	11	13	13	6	10	12	9	12	7	18	
JMH	All	55	77	61	59	86	67	0	0	0	0	0	0	0	
	JMH Total	55	77	61	59	86	67	0	0	0	0	0	0	0	
JTL	All	0	0	0	0	0	0	298	312	318	0	0	0	0	
	JTL Total	0	0	0	0	0	0	298	312	318	0	0	0	0	
LIS	All	0	0	0	0	0	0	185	211	235	0	0	0	0	
	LIS Total	0	0	0	0	0	0	185	211	235	0	0	0	0	
LLAC	All	0	0	0	0	0	1	0	2	1	1	2	1	0	
	LLAC Total	0	0	0	0	0	1	0	2	1	1	2	1	0	
LVAR	All	0	0	1	0	0	0	0	0	0	0	0	0	0	
	LVAR Total	0	0	1	0	0	0	0	0	0	0	0	0	0	
LVCS	All	0	0	0	0	0	0	0	0	0	1	1	2	1	
	LVCS Total	0	0	0	0	0	0	0	0	0	1	1	2	1	

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BLDG	GRADE HMRM	KF	01	02	03	04	05	06	07	08	09	10	11	12	Total
		MSE	All	33	48	60	68	71	76	0	0	0	0	0	
	MSE Total	33	48	60	68	71	76	0	0	0	0	0	0	0	33
PACC	All	2	2	3	0	3	3	4	3	4	2	7	3	3	2
	PACC Total	2	2	3	0	3	3	4	3	4	2	7	3	3	2
PADL	All	0	2	1	0	1	2	2	2	1	1	1	0	1	0
	PADL Total	0	2	1	0	1	2	2	2	1	1	1	0	1	0
PALC	All	4	1	5	5	4	4	10	4	3	2	2	1	2	4
	PALC Total	4	1	5	5	4	4	10	4	3	2	2	1	2	4
PAVC	All	2	2	1	2	0	0	0	2	3	0	1	0	0	0
	PAVC Total	2	2	1	2	0	0	0	2	3	0	1	0	0	0
RCCS	All	5	5	6	11	5	9	9	7	12	2	2	7	4	6
	RCCS Total	5	5	6	11	5	9	9	7	12	2	2	7	4	6
RES	All	53	62	69	73	59	77	0	0	0	0	0	0	0	53
	RES Total	53	62	69	73	59	77	0	0	0	0	0	0	0	53
SMI	All	49	44	63	52	60	72	0	0	0	0	0	0	0	49
	SMI Total	49	44	63	52	60	72	0	0	0	0	0	0	0	49
Grand Total		337	448	555	480	531	667	597	588	620	581	632	521	450	337

NOTES:

1. (NA) indicates students not assigned to any homeroom.
2. Student homeroom assignments are based on current enrollment.

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